

PLATEAU STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR-GENERAL

ON THE

ACCOUNTS OF THE GOVERNMENT OF
PLATEAU STATE OF NIGERIA FOR THE YEAR
ENDED

31ST DECEMBER, 2023

TABLE OF CONTENT*PART I**AUDITOR-GENERAL'S REPORT 2023*

SECTION	PAGE
<i>1.0. INTRODUCTION:.....</i>	<i>1</i>
<i>2.0. LEGAL FRAME-WORK:.....</i>	<i>1</i>
<i>3.0. SUBMISSION OF ACCOUNTS:.....</i>	<i>3</i>
<i>3.1. SUBMISSION OF REPORT:.....</i>	<i>3</i>
<i>3.2. TABLING OF PREVIOUS AUDIT REPORTS:.....</i>	<i>3</i>
<i>4.0. ACCOUNTING POLICY:.....</i>	<i>4</i>
<i>5.0. FINANCIAL HIGHLIGHTS:.....</i>	<i>11</i>
<i>6.0. REVENUE (INFLOWS):.....</i>	<i>11</i>
<i>6.1. RECURRENT REVENUE (INFLOWS):.....</i>	<i>12</i>
<i>6.2.0. FEDERAL RECURRENT RECEIPTS:.....</i>	<i>12</i>
<i>6.2.1. STATUTORY ALLOCATION RECEIPTS:.....</i>	<i>12</i>
<i>6.2.2. OTHER STATUTORY REVENUE RECEIPTS:.....</i>	<i>13</i>
<i>6.2.3. VALUE ADDED TAX (VAT):.....</i>	<i>14</i>
<i>6.3. TRENDS IN GROSS STATUTORY REVENUE:.....</i>	<i>15</i>
<i>6.4. FEDERAL RECURRENT RECEIPTS PERFORMANCE:.....</i>	<i>16</i>
<i>6.5. TRENDS IN FEDERAL RECURRENT RECEIPTS:.....</i>	<i>17</i>
<i>6.6. INTERNALLY GENERATED REVENUE:.....</i>	<i>18</i>
<i>6.7. TRENDS IN INTERNALLY GENERATED REVENUE:.....</i>	<i>19</i>
<i>6.8. OTHER INFLOWS (NON RECURRENT RECEIPTS):.....</i>	<i>20</i>
<i>6.9. TOTAL RECEIPTS (INFLOWS):.....</i>	<i>20</i>
<i>6.10. TRENDS IN TOTAL RECEIPTS (INFLOWS):.....</i>	<i>20</i>
<i>6.11. INTERNAL LOANS:.....</i>	<i>21</i>
<i>7.0. EXPENDITURE:.....</i>	<i>22</i>
<i>7.1. RECURRENT EXPENDITURE:.....</i>	<i>23</i>
<i>7.1.1. TOTAL RECURRENT EXPENDITURE VS TOTAL RECURRENT REVENUE:.....</i>	<i>23</i>
<i>7.1.2. PERSONNEL COST:.....</i>	<i>23</i>
<i>7.1.3. TRENDS IN RECURRENT EXPENDITURE:.....</i>	<i>24</i>
<i>7.2. CAPITAL EXPENDITURE:.....</i>	<i>25</i>
<i>7.2.1. TRENDS IN CAPITAL EXPENDITURE:.....</i>	<i>25</i>
<i>7.3. TOTAL EXPENDITURE:.....</i>	<i>26</i>
<i>7.4.1. TRENDS IN TOTAL EXPENDITURE:.....</i>	<i>27</i>
<i>8.0. GENERAL OVER-VIEW OF THE FINANCIAL STATEMENTS:.....</i>	<i>28</i>
<i>8.1. STATEMENT OF CASHFLOW:.....</i>	<i>28</i>
<i>8.2. STATEMENT OF ASSETS AND LIABILITIES:.....</i>	<i>32</i>
<i>8.3. STATEMENT OF CONSOLIDATED REVENUE FUND:.....</i>	<i>35</i>
<i>8.4. STATEMENT OF CAPITAL DEVELOPMENT FUND:.....</i>	<i>39</i>
<i>9.0. PERFORMANCE AUDIT:.....</i>	<i>42</i>
<i>9.1. AUDIT OF BOARDS AND PARASTATALS:.....</i>	<i>42</i>
<i>9.2. BOARDS AND PARASTATALS THAT WERE SHORTLISTED:.....</i>	<i>43</i>

9.3.	<i>LACK ADEQUATE FINANCES TO APPOINT EXTERNAL AUDITORS:.....</i>	44
9.4.	<i>COMMENTS/OBSERVATIONS RAISED BY EXTERNAL AUDITORS:.....</i>	44
9.4.1	<i>CURRENT AUDIT QUERIES (BOARDS AND PARASTATALS):.....</i>	44
9.4.2.	<i>PREVIOUS QUERIES (BOARDS AND PARASTATALS):.....</i>	47
10.0.	<i>RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE:.....</i>	48
10.1.	<i>RECURRENT EXPENDITURE PERFORMANCE:.....</i>	48
10.2.	<i>CAPITAL EXPENDITURE PERFORMANCE:.....</i>	56
11.0.	<i>MINISTERIAL AUDIT:.....</i>	69
11.1.	<i>INTRODUCTION:.....</i>	69
11.2.	<i>CURRENT AUDIT QUERIES (MINISTRIES AND DEPARTMENTS):.....</i>	72
11.3.	<i>PREVIOUS AUDIT QUERIES (MINISTRIES AND DEPARTMENTS):.....</i>	73
12.0.	<i>GENERAL OBSERVATIONS:.....</i>	79
12.1.	<i>ANNUAL ESTIMATES (2021 BUDGET):.....</i>	79
12.2.	<i>BUDGET MONITORING AND EVALUATION:.....</i>	79
12.3.	<i>PUBLIC ACCOUNTS COMMITTEE:.....</i>	80
12.4.	<i>STATUTORY ALLOCATION TO LOCAL GOVERNMENTS FROM INTERNALLY GENERATED REVENUE:.....</i>	80
12.5.	<i>NON REMITTANCE OF PAYE AND OTHER TAXES BY LGCs:.....</i>	80
12.6.	<i>AUDIT LAW:.....</i>	80
12.7.	<i>BOOK-KEEPING AND RECORDS:.....</i>	81
12.8.	<i>INTERNAL CONTROL:.....</i>	81
13.0.	<i>FURTHER OBSERVATIONS ON THE DRAFT FINANCIAL STATEMENT:.....</i>	82
14.0.	<i>PENSION AND GRATUITY:.....</i>	83
14.1.	<i>CERTIFICATION OF TERMINAL BENEFITS:.....</i>	83
14.2.	<i>UNEARNED SALARIES:.....</i>	84
14.3.	<i>PAYMENT OF PENSION AND GRATUITY:.....</i>	84
15.0.	<i>OFFICE:.....</i>	84
15.1.	<i>STAFF:.....</i>	85
15.2.	<i>ASSETS:.....</i>	85
15.3.	<i>FINANCES:.....</i>	86
15.4.	<i>TRAINING:.....</i>	86
16.0.	<i>CONCLUSION:.....</i>	86
17.0.	<i>ACKNOWLEDGMENT:.....</i>	87
18.0.	<i>AUDIT CERTIFICATE:.....</i>	88
19.0.	<i>RESPONSIBILITY FOR FINANCIAL STATEMENTS:.....</i>	90

PART II

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS:.....	91
STATEMENT No. 1 – CASHFLOW STATEMENT	
STATEMENT No. 2 – STATEMENT OF ASSETS AND LIABILITIES	
STATEMENT No. 3 – STATEMENT OF CONSOLIDATED REVENUE FUND	
STATEMENT No. 4 – STATEMENT OF CAPITAL DEVELOPMENT FUND	

NOTES TO STATEMENT No. 1, 2, 3 & 4

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF PLATEAU STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023

1.0. INTRODUCTION:

The Accounts of the Government of Plateau State of Nigeria for the year ended **31st December, 2023** 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 and the Plateau State Audit Law **2021**, Section **36 (1 -3)**. 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 **1st January to 31st December, 2023**.

2.0. LEGALFRAME-WORK:

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

- The Public Finance Control and Management Act of **1958** (As Amended) then reproduced as Chapter **108** of the Laws of Northern Nigeria **1963**, the Audit Act of **1956** reproduced as Chapter **11** of the Laws of Northern Nigeria **1963** and Plateau State Planning Commission Law **2001**;
- The Financial Regulations **2009** (Revised);
- The Audit Ordinance Act of **1952** (As Amended);
- Plateau State Audit Law **2021**;
- The Periodic Governmental Administrative Circulars;
- Other Laws of the State House of Assembly as Instruments establishing specific Organs or Agencies for the conduct of Government business with provisions which empowered the Auditor-General to discharge Statutory Audit Functions and;
- Financial Instructions issued by the Accountant General in the form of Circulars.

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

“The Public Accounts of a State and of all Offices and Courts of the State shall be audited by the Auditor-General for a State who shall submit his reports to the House of Assembly of the State concerned and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns and other documents to those Accounts”

Sub-section **4** further states that: -

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

Financial Regulation No.108 maintains that: -

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

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

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

Rule 110 further maintains that: -

“By virtue of the responsibility of the Accountant-General of the State and the Auditor-General for the State, the two (2) Officers or their representatives shall have free access at all reasonable times to all files, documents, books and other records relating to the accounts of all the State Ministries/Extra-Ministerial Departments or Units. They shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions”

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

The task of the Auditor-General as the supreme Audit Institution (SAI) is to audit the Performance, Economy, Efficiency, Effectiveness, Legality and Regularity of Public Administration (i.e. Public Resource Management). The ordinary and efficient use of Public funds constitutes one (1) of the essential pre-requisites for the proper handling of Public Finances

and the effectiveness of the decisions and actions of any responsible Organ of Government. The point being made here is that, henceforth, this Office in collaboration with Public Accounts Committee of the House of Assembly shall not take it lightly with any Organ of Government that fails to co-operate with Audit Officials to render all necessary documents/returns required for the purpose of my Audit.

3.0. SUBMISSION OF ACCOUNTS:

In accordance with the provision of the Constitution of the Federal Republic of Nigeria as Amended {**Section 125 (5)**} and the Plateau State Audit Law, **2021**, {Sections **36 (1 -3)** and **22 (1b)**}, the Accountant-General submitted the Draft Accounts and was received on the **30th day of April, 2024**. However, at the early stage of examination of the Accounts submitted, significant observations were made and sorted out, after a series of reconciliations with the Auditor-General.

In accordance with International best practices, it is “**Morally right and fair**” that the Accountant-General submits his Accounts to the Auditor-General within Six (**6**) months after the end of the preceding year. But with the passage of the Plateau State Audit Law **2021**, the Accountant-General is expected to submit the Accounts within the period of Three (**3**) months after the end of each fiscal year in accordance with Section **36 (1)** of the Law. Thus, the **2023** Draft Financial Statement was submitted to the Auditor-General on the **30th day of April, 2024**, that is less than Six (**6**) months but more than Three (**3**) months after the preceding Financial Year. The financial records (Payment Vouchers, Bank Statements, FAAC Files e.t.c.) and other supporting documents for the continuation of the Audit was forwarded on the **13th May, 2023**.

3.1. SUBMISSION OF REPORT:

In compliance with Section **125 (5)** of the Constitution of the Federal Republic of Nigeria **1999** as amended and, Sections, **36 (1 -3)** and **22 (1c)** of the Plateau State Audit Law, **2021**, it is my pleasure to humbly submit to the Honourable members of the House of Assembly of Plateau State, the Audited Financial Report of the State for the period ended **31st December, 2023** in a fairly good time within the **90** days allowed by the Constitution and the Audit Law.

3.2. TABLING OF PREVIOUS AUDIT REPORTS:

The Auditor-General's Reports for the past Years up to **31st December, 2022** had been separately submitted to the House of Assembly and are being discussed between the Public Accounts Committee, Office of the Auditor-General and the affected Accounting Officers in order to finalize on the issues raised.

List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Plateau State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Plateau State.

These policies shall form part of the universally agreed framework for financial reporting in Plateau State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Plateau State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items

- 3. Measurement of Accounting Items
- 4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Plateau State.

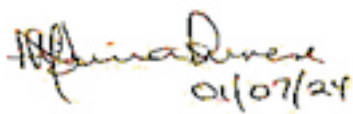
S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ul style="list-style-type: none"> I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Plateau State Government in preparing and presenting Financial Statements. II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. Cash receipts are cash inflows. VII. Cash payments are cash outflows. VIII. Cash Controlled by Plateau State Government : Cash is deemed to be controlled by Plateau State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. Government Business Enterprise means a department or agency that has all the following characteristics: <ul style="list-style-type: none"> ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business; ➤ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; ➤ Is not reliant on continuing government funding or subvention to X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

2	<p>General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Plateau State Government, and Accounting Policies and Notes to the Financial Statements. In Plateau State, the GPFS Accounting Policy include the following:</p> <ul style="list-style-type: none"> I. Statement 1 - Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ➤ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ➤ separately identifies payments made by third parties on behalf of the State government. II. Statement 2 - Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3 - Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	<p>Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p>
4	<p>Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Plateau State:</p> <ul style="list-style-type: none"> ? Cash Basis of Accounting; ? Understability; ? Materiality, ? Relevance; ? Going Concern Concept; ? Consistency Concept ? Prudence ? Completeness, etc.
5	<p>Accounting Period The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.</p>

7	<p>MDA for Consolidation</p> <ul style="list-style-type: none"> ➤ The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Plateau State Government except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> ➤ The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> ➤ These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Plateau State.
10	<p>Receipts</p> <ul style="list-style-type: none"> ? These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. ? These items are disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes are provided as per standardised Notes to GPFS.
11	<p>External Assistance</p> <ul style="list-style-type: none"> ? Receipts from Loans funds received from external sources are being paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. ? External Loans receipts are disclosed separately under Statement of Cash Receipts and Payment for the year.
12	<p>Other Borrowings / Grants & Aid Received</p> <ul style="list-style-type: none"> ➤ These are categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans are disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	<p>Interest Received</p> <ul style="list-style-type: none"> ? Interest actually received during the financial year are treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</p> <p>Cash Receipts from Trading Activities are received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments are charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>

15	<p>Payments</p> <ul style="list-style-type: none"> ➤ These are Recurrent and Capital Cash Outflows made during the financial year and are categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. ➤ Payments for purchase of items of capital nature (e.g. PPE) are expensed in the year in which the item has been purchased. It has been disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	<p>Loans Granted:</p> <ul style="list-style-type: none"> ➤ Payments to other Government and Agencies in form of Loans during the year are shown seperately in the Statement of Receipts and Payments. Amount disclosed are actual amount paid during the year.
17	<p>Loan Repayments</p> <p>Cash receipts from loans granted to other agencies and government are classified under loan repayments in the Statement of Receipts and Payments . Amount disclosed are actual amount received during the year.</p>
18	<p>Interest on Loans:</p> <ul style="list-style-type: none"> ➤ Actual Interest on loans and other bank commissions charged on Bank Accounts during the year are treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none"> ➤ Foreign Currency T ransactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. ➤ At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/L osses are being recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20	<p>Prepayments</p> <ul style="list-style-type: none"> ➤ Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none"> ➤ Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are seperately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

22	<p>Leases</p> <p>? Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</p> <p>? Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</p>
23	<p>Cash Balances</p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.</p>
24	<p>Advances</p> <p>All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.</p>



**MRS NAANRETA MANSET
ACCOUNTANT GENERAL, PLATEAU STATE**

5.0. FINANCIAL HIGHLIGHTS:-

	N	N
IN-FLOWS		
Statutory Revenue Allocation	33,430,283,364.67	
Other Statutory Revenue Allocation	32,038,090,142.57	
Value Added Tax (VAT)	34,327,068,119.79	
Internally Generated Revenue	25,844,931,675.44	
Internal Loans	29,645,075,495.07	
Aids and Grants	34,571,783,680.89	
External Loans	-	
Other Revenue Sources	<u>115,441,344.25</u>	189,972,673,822.68
LESS: OUT-FLOWS		
Personnel Cost MDAs:	35,064,115,823.20	
Over-head Cost MDAs:	51,496,822,675.64	
Consolidated Revenue Fund Charges	22,681,835,591.10	
Subvention to Parastatals	-	
Government contribution to Pension	8,429,847,695.86	
Internal Loan Repayments	3,074,146,350.91	
External Loan Repayments	539,011,140.48	
Bonds and Treasury Bonds Repayments	8,851,970,575.44	
Increase in Investments	<u>1,239,901,226.65</u>	
Total Recurrent Expenditure	131,377,651,079.28	
Capital Expenditure	<u>37,079,765,619.32</u>	168,457,416,698.60
		<u>21,515,257,124.08</u>

6.0. REVENUE

This is defined under the IPSAS Cash as the Gross Inflow of economic benefits or services e.g. Receipts from FAAC, Internally Generated Revenue (**IGR**), Aids and Grants and Loans.

However, the Plateau State Government is largely dependable on FAAC allocation and little on its Internally Generated Revenue (IGR) because of its weak economic base.

Under the IPSAS Cash, FAAC shared in December that normally takes its credit in early January of the following year is also deemed as revenue for that year.

Revenue is basically divided into Recurrent Revenue and Capital Receipts.

6.1. RECURRENT REVENUE

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

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

This is shown here under: -

Statutory Revenue (Gross)	33,430,283,364.67
Other Statutory Revenue Allocation	32,038,090,142.57
VAT	34,327,068,119.79
Internally Generated Revenue	<u>25,844,931,675.44</u>
Total	<u>125,640,373,302.47</u>

6.2.0. FEDERAL RECURRENT RECEIPTS

This is made up of Statutory Allocation, VAT and other Statutory Receipts.

Statutory Revenue (Gross)	33,430,283,364.67
Other Statutory Revenue Allocation	32,038,090,142.57
VAT	<u>34,327,068,119.79</u>
Total	<u>99,795,441,627.03</u>

6.2.1. STATUTORY ALLOCATION RECEIPTS

During the year under review, the sum of **N33,430,283,364.67** was receipted as Gross Statutory Allocation from **January – December 2023**. This represents **83.91%** of the projected amount of **N39,838,321,474.00** as reflected in the Accountant-General's Financial Statements. Details of the Revenue collected, as extracted from **FAAC Files**, are presented here under: -

STATUTORY REVENUE ALLOCATION

MONTH	GROSS N	DEDUCTIONS AT SOURCE N	NET RECEIPTS N
JANUARY	4,540,910,971.77	1,965,496,713.16	2,575,414,258.61
FEBRUARY	2,622,329,944.49	2,415,942,179.85	206,387,764.64
MARCH	2,495,769,058.04	2,413,404,253.18	82,364,804.86
APRIL	3,401,982,742.41	2,417,123,592.36	984,859,150.05
MAY	2,416,582,386.46	1,882,709,770.85	533,872,615.61
JUNE	3,655,102,890.36	1,916,198,504.14	1,738,904,386.22
JULY	2,049,171,787.75	1,254,100,820.99	795,070,966.76
AUGUST	2,660,670,359.57	1,546,511,115.97	1,114,159,243.60
SEPTEMBER	2,417,806,893.88	1,863,969,745.67	553,837,148.21
OCTOBER	2,665,674,698.57	1,859,810,219.02	805,864,479.55
NOVEMBER	2,061,244,607.35	1,521,022,421.71	540,222,185.64
DECEMBER	<u>2,443,037,024.02</u>	<u>1,553,646,292.07</u>	<u>889,390,731.95</u>
TOTAL	<u>33,430,283,364.67</u>	<u>22,609,935,628.97</u>	<u>10,820,347,735.70</u>

6.2.2. OTHER STATUTORY RECEIPTS

Other Statutory Revenue Receipts that totaled **₦32,038,090,142.57** representing **457.69%** of the total Budgeted sum of **₦7,000,000,000.00**. This is detailed here under: -

MONTH	Statutory Alloc - Other Agencies(ECOLOGICAL)	Share of Excess Crude oil A/c	Total (Other Statutory Allocation)
JANUARY	63,355,664.44	3,953,665,155.50	4,017,020,819.94
FEBRUARY	-	1,002,234,680.83	1,002,234,680.83
MARCH	46,731,430.27	997,178,135.00	1,043,909,565.27
APRIL	-	4,027,331,305.13	4,027,331,305.13
MAY	89,810,524.07	659,687,362.16	749,497,886.23
JUNE	102,518,257.25	1,234,901,513.44	1,337,419,770.69
JULY	49,303,111.37	3,170,541,532.85	3,219,844,644.22
AUGUST	69,624,361.43	2,363,164,553.51	2,432,788,914.94
SEPTEMBER	65,716,715.82	7,957,293,479.64	8,023,010,195.46
OCTOBER	71,668,265.78	1,328,473,627.13	1,400,141,892.91
NOVEMBER	52,032,301.61	2,083,634,034.92	2,135,666,336.53
DECEMBER	<u>51,281,392.57</u>	<u>2,597,942,737.85</u>	<u>2,649,224,130.42</u>
TOTAL	<u>662,042,024.61</u>	<u>31,376,048,117.96</u>	<u>32,038,090,142.57</u>

This brings the total Gross Statutory Allocation to **N65,468,373,507.24**.

6.2.3. VALUE ADDED TAX

This is a consumption Tax and therefore borne by the final consumer. The sum of **N34,327,068,119.79** was the State's Share of Value Added Tax for the year under review. This represents about **104.26%** of the projected receipt of **N32,924,566,079.00** as reflected in the Accountant-General's Financial Statements. This is detailed here under: -

MONTH	Value Added Tax Allocation
JANUARY	2,535,802,772.75
FEBRUARY	2,485,697,119.74
MARCH	2,639,217,139.11
APRIL	2,180,158,381.96
MAY	2,210,363,128.69
JUNE	2,787,294,852.19
JULY	2,911,264,164.86
AUGUST	2,934,844,576.54
SEPTEMBER	3,474,742,127.56
OCTOBER	3,018,013,406.24
NOVEMBER	3,509,245,029.83
DECEMBER	<u>3,640,425,420.32</u>
TOTAL	34,327,068,119.79

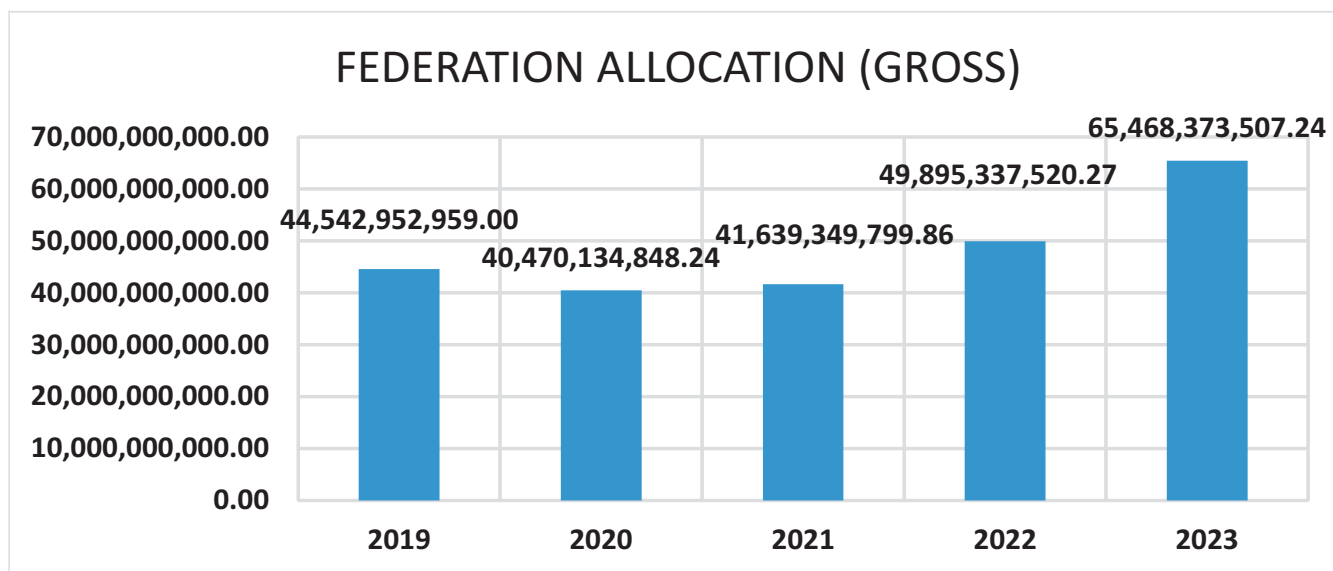
6.3. TRENDS IN GROSS STATUTORY REVENUE

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

YEAR	FEDERATION ALLOCATION (GROSS) N
2019	44,542,952,959.00
2020	40,470,134,848.24
2021	41,639,349,799.86
2022	49,895,337,520.27
2023	65,468,373,507.24

The Statutory Revenue Allocation decreased from N44,542,952,959.00 in 2019 to N40,470,134,848.24 in 2020. This was as a result of the drop in crude oil price from 70.86 dollars per barrel in 2019 to an average Crude Oil price of 42.48 dollars per barrel in 2020. In 2021, the Statutory Revenue increased again to N41,639,349,799.86 as a result of increase in the Crude oil price to 70.68 dollars per barrel. It further increased to N49,895,337,520.27 in 2022 as a result of a further increase in the Crude Oil price to 85.91 dollars per barrel and again went up to N65,468,373,507.24 in 2023. Even though there was a decrease in the Crude Oil Price to 81.82 dollars per barrel, the increase in the Statutory Allocation was as a result of the significant increase in the Share of other Statutory Allocations (Ecological and Ecess Crude) in 2023. This tabulation could be better appreciated in a Bar Chart as shown below: -

Column Chart showing the Trends in Receipts of Federal Statutory Allocation from 2019 to 2023



6.4. FEDERAL RECURRENT RECEIPTS PERFORMANCE

This shows the performance of the Federal Recurrent Receipts vis-à-vis the budgeted amount. This is shown hereunder:-

REVENUE ITEM	ACTUAL N	BUDGETED N	% PERFORMANCE
Statutory Revenue Allocation	33,430,283,364.67	39,838,321,474.00	83.91
Other Statutory Receipts	32,038,090,142.57	7,000,000,000.00	457.69
Value Added Tax (VAT)	<u>34,327,068,119.79</u>	<u>32,924,566,079.00</u>	104.26
TOTAL	99,795,441,627.03	79,762,887,553.00	125.12

The trend above shows the performance of Recurrent Statutory Receipts of the State for the year **2023**. It shows the performance of Statutory Revenue Allocation (SRA) as **83.91%**, Value Added Tax (VAT) as **104.26%** and Other Statutory Receipts as **457.69** over the Budgetary provisions.

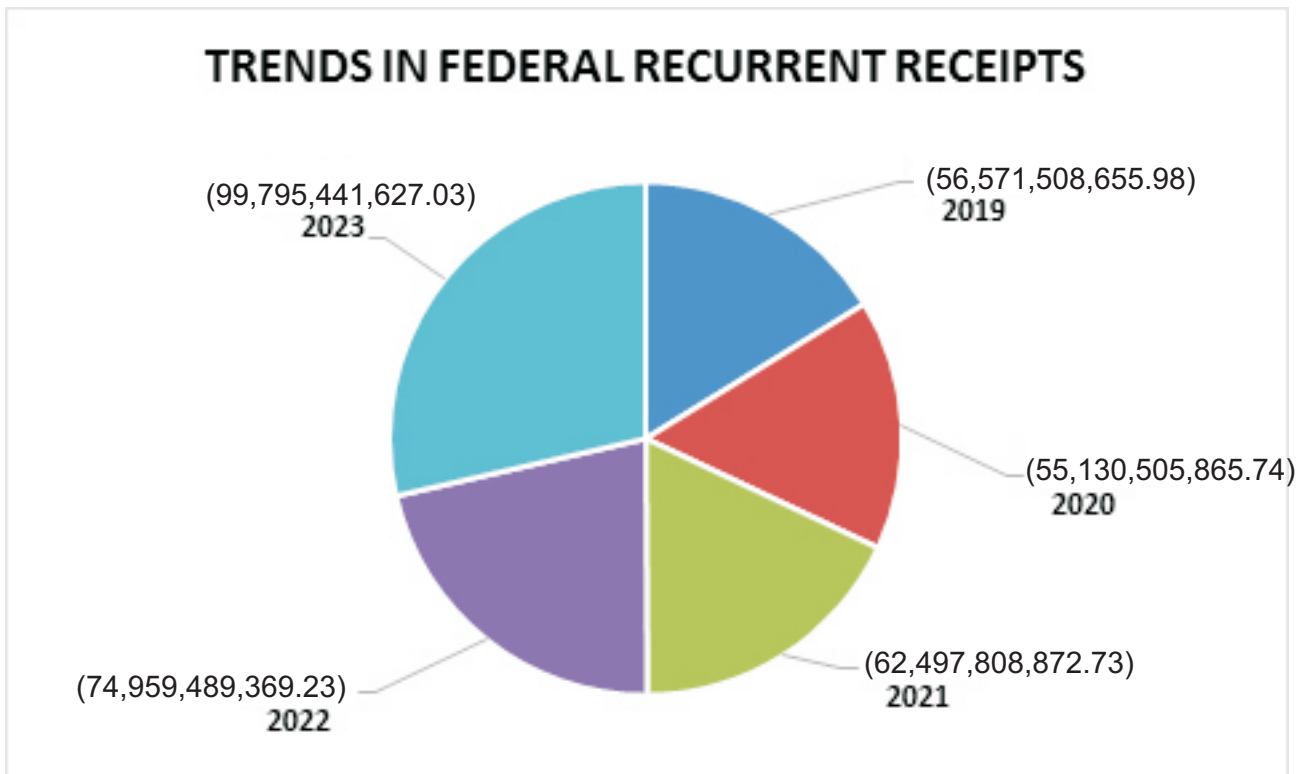
6.5. TRENDS IN FEDERAL RECURRENT RECEIPTS:

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

YEAR	N
2019	56,571,508,655.98
2020	55,130,505,865.74
2021	62,497,808,872.73
2022	74,959,489,369.23
2023	99,795,441,627.03

The trend shows a slight decrease from **N56,571,508,655.98 in 2019 to N55,130,505,865.74 in 2020**. The Federal Recurrent Receipts appreciably went up to **N62,497,808,872.73 and 74,959,489,369.23 in 2021 and 2022 respectively**. It further went up to **N99,795,441,627.03 in 2023**.

This is better appreciated in a Chart as shown below: -



6.6. INTERNALLY GENERATED REVENUE

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

However, the Internally Generated Revenue of the State during the financial year **2023** stood at **N25,844,931,675.44**. This represents **98.48%** of the projected sum of **N26,242,969,750.00** for the year. This is detailed here under: -

Details	2023 Actual N	2023 Budget N
Direct Taxes	16,071,990,959.48	17,289,596,754.00
Licences	381,762,987.73	324,731,500.00
Fees	7,304,881,281.81	4,501,631,496.00
Fines	474,466,623.25	1,099,448,750.00
Sales	394,702,821.94	666,692,000.00
Earnings	513,261,592.73	1,245,695,250.00
Sales/Rent of Government Buildings	109,098,434.86	251,428,000.00
Sale/Rent on Lands and Others	302,730,427.03	503,805,000.00
Repayment:General	-	-
Investment Income	292,036,546.61	359,921,000.00
Interest Earned	-	20,000.00
Re-Imbursements	-	-
Total - Internally Generated Revenue (IGR)	<u>25,844,931,675.44</u>	<u>26,242,969,750.00</u>

The **2023** figure of Internally Generated Revenue was **N25,844,931,675.44**. This is higher than that of **2022** by **N9,917,929,935.54** representing **62.27%** increase. The **2022** figure was **N15,927,001,739.90**.

Considering the numerous challenges that the State Government has, the State has to put more effort on generating its own Revenue rather than depending on the Federal Allocation for its Revenue as it largely comes from the Sales of Crude Oil which is currently faced by the world's fluctuating Oil prices.

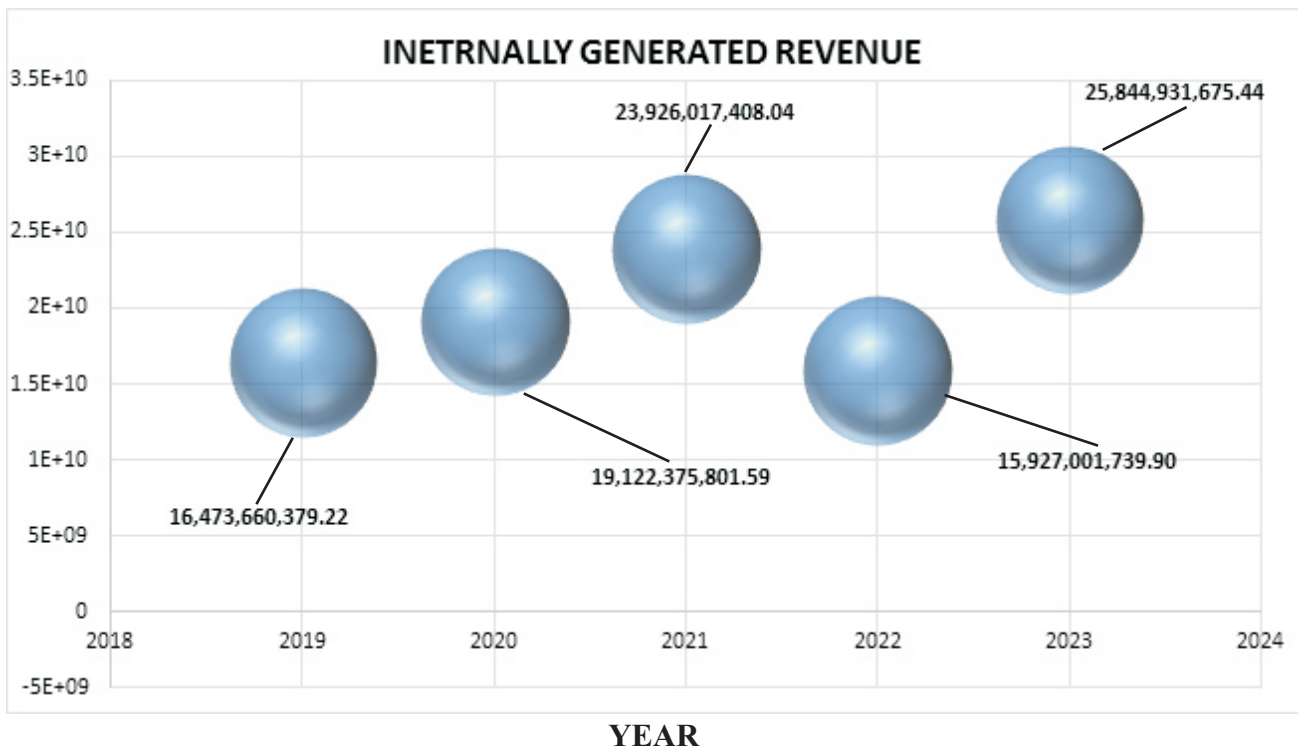
6.7. TRENDS IN INTERNALLY GENERATED REVENUE:

The Internally Generated Revenue of the State Government from **2019** to **2023** is as shown here under: -

INETRALLY GENERATED REVENUE N	
YEAR	
2019	16,473,660,379.22
2020	19,122,375,801.59
2021	23,926,017,408.04
2022	15,927,001,739.90
2023	25,844,931,675.44

From the above tabulation, the Internally Generated Revenue (**IGR**) had been on a steady increase from **2019** to **2021**. **But there was a huge decrease in 2022 and an appreciable increase in 2023. The over 62% of the increase in 2023 IGR was the sole effort of the State Internal Revenue Service.**

This could be better appreciated in a Chart as shown below: -



6.8. OTHER INFLOWS (NON RECURRENT RECEIPTS):

Other Inflows to the State Government during the year was **N64,332,300,520.21**. These are detailed here under: -

	N
Aids and Grants	34,571,783,680.89
Internal Loans	29,645,075,495.07
External Loans	-
Other Revenue Sources	<u>115,441,344.25</u>
Total	<u>64,332,300,520.21</u>

6.9. TOTAL INFLOWS (RECEIPTS)

The total Inflows of the State Government during the year under review was **N189,972,673,822.68** as shown here under: -

	N
Total Recurrent Receipts	125,640,373,302.47
Total Loans Received and Other Inflows	<u>64,332,300,520.21</u>
TOTAL	<u>189,972,673,822.68</u>

6.10. TRENDS IN TOTAL RECEIPTS (INFLOW)

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

	AMOUNT
YEAR	N
2019	106,094,242,305.13
2020	96,771,280,920.96
2021	105,391,027,394.35
2022	146,670,078,623.33
2023	189,972,673,822.68

The above trend shows that there was a decrease in the total inflows from **N106,094,242,305.13** in 2019 to **N96,771,280,920.96** in 2020 and it slightly increased to **N105,391,027,394.35** in 2021 and appreciably increased to **N146,670,078,623.33** in 2022 probably due to the increase in the Crude Oil price to **85.91** dollars per barrel in that year. It further increased to **N189,972,673,822.68** in 2023 due to the huge increase in other Statutory

Allocations (Ecological and Excess Crude) in the year.

6.11. INTERNAL LOANS:

The State Government had during the year under review (2023 borrowed the sum of **N29,645,075,495.07** to meet its financial obligations. This is as shown in the Accountant-General's Financial Statements.

This is detailed hereunder:-

Bank	Loan Amount N
UBA INFRASTRUCTURE	15,000,000,000.00
UNION BANK OF NIG (SUBEB COUNTERPART)	1,562,818,124.93
ZENITH BANK (SURWASH)	1,003,791,810.36
FIDELITY (AGILE)	11,922,491,059.78
FIDELITY BANK (PRUWASA)	<u>155,974,500.00</u>
Total	<u>29,645,075,495.07</u>

The Debt management Office is the Agency responsible for keeping Debt records of the State. The Agency gave the position of the State's indebtedness as follows: -

	N	N
Opening Debt Stock as at 1st January, 2023		149,013,440,711.35
Add: Loan Additions in the year	29,363,356,834.07	
Additional Liabilities in the year (Loan Guarantees/Debts/Arrears)	33,961,673,743.12	<u>63,325,030,577.19</u>
Total Debts and Liabilities		212,338,471,288.54
Less Payments:		
Principal Loan Repayments	14,253,280,373.55	
Loan Guarantees/Debts/Arrears paid	24,152,365,307.26	<u>38,405,645,680.81</u>
Closing Debt Stock as at 31st December, 2023		<u>173,932,825,607.73</u>

The Financial Statements presented by the Accountant-General shows a total additional Internal Loans in the year **2023** as **N29,645,075,495.07**, while the quarterly Reports of Debt Management Office shows the total Additional Loans in the year as **N29,363,356,834.07**. The Statements also show total Loan Repayments of **N11,926,116,926.35** while Debt Management Office Reports gives the figure as **N14,253,280,373.55**. There is need for proper reconciliation between the Debt Management Office and the Accountant – General in terms of the Loan positions before the Financial Statements are prepared and submitted for the audit exercise.

However, below is the position of the Debt Servicing for the year **2023** as submitted by the Debt Management Office: -

**PLATEAU STATE DEBT MANAGEMENT
DOMESTIC DEBT SERVICING AS AT 31ST DECEMBER, 2023**

S/No	Debt Category	Total for the year Principal	Intrest	Total
1	Budget support facility	95,719,913.32	1,143,545,028.68	1,239,264,942.00
2	Salary bailout	217,974,921.60	544,302,946.72	762,277,868.32
3	Restructured Commercial Bank Loans (FGN Bonds)	512,487,151.68	2,160,330,120.69	2,672,817,272.37
4	Excess Crude Account Loan	209,029,369.97	510,751,394.70	719,780,764.67
5	State Bonds	3,490,245,721.44	1,320,125,681.28	4,810,371,402.72
6	Commercial Bank Loans	4,955,417,509.73	2,645,416,229.46	7,600,833,739.19
7	Agric Loan (Commercial Agric CREDIT SCHEME)	282,421,263.11	11,995,719.98	294,416,983.09
8	Agric Loan (ASTC)	-	-	-
9	Other Federal Govt. Intervension Loans (COVID-19 Health Intervention)	163,471,024.79	135,142,233.52	298,613,258.31
10	Other debts: a. Gurantee to 2LP Management Company LTD	4,326,513,497.91	3,239,908,174.98	7,566,421,672.89
	Sub-totals Loan Repayments	14,253,280,373.55	11,711,517,530.01	25,964,797,903.56
11	Judgement Debts (Others)	-	-	-
12	Contractors arrears	7,461,814,370.07	-	7,461,814,370.07
13	Pension and Gratuity arrears	283,864,464.84	-	283,864,464.84
14	Salary Arrears and other Staff Claims	8,919,652,914.68	-	8,919,652,914.68
15	Other debts: a. Gurantee to various Govt MDAs	<u>7,487,033,557.67</u>	-	<u>7,487,033,557.67</u>
	Sub-totals Other Repayments	<u>24,152,365,307.26</u>	-	<u>24,152,365,307.26</u>
	Total	38,405,645,680.81	11,711,517,530.01	50,117,163,210.82

7.0. EXPENDITURE

This refers to outflows of cash or other valuable assets from the State to other entities for acquisition of assets or services.

Generally, there are two major (2) categories of Expenditure:

1. Recurrent Expenditure and
2. Capital Expenditure.

7.1. RECURRENT EXPENDITURE

This refers to payments for goods and services that are recurring in nature. These includes payments for Salaries and Wages, loan repayments (direct deduction from FAAC and domestic loan repayments) etc.

The State Government had during the year (2023) expended the sum of **N131,377,651,079.28** on recurrent services as reported in both Statement of Cash-flow and Statement of Consolidated Revenue Fund. The details are shown here under: -

RECURRENT EXPENDITURE

Personnel Cost MDAs:	35,064,115,823.20
Over-head Cost MDAs:	51,496,822,675.64
Consolidated Revenue Fund Charges	22,681,835,591.10
Subvention to Parastatals	-
Government contribution to Pension	8,429,847,695.86
Internal Loan Repayments	3,074,146,350.91
External Loan Repayments	539,011,140.48
Bonds and Treasury Bonds Repayments	8,851,970,575.44
Increase in Investments	<u>1,239,901,226.65</u>
Total Recurrent Expenditure	<u>131,377,651,079.28</u>

7.1.1. TOTAL RECURRENT EXPENDITURE VS TOTAL RECURRENT REVENUE

The total Recurrent Expenditure for the year under review (2023) was

N131,377,651,079.28 while the total Recurrent Revenue was **N125,640,373,302.47**.

When total Recurrent expenditure is compared with the total Recurrent Revenue, there is a short-fall of Recurrent Revenue of **N5,737,277,776.81** to meet the total Recurrent Expenditure. This means that Government would have not been able to provide adequate infrastructural services to its populace using the Recurrent Revenue as its only source of Income.

7.1.2. PERSONNEL COST

The personnel Cost of the State Government for the year under review (2023) was **N35,064,115,823.20**. The Personnel Cost when compared with the Internally Generated Revenue of the State leaves much to be desired. While the total Internally Generated Revenue of the State was **N25,844,931,675.44**, the total Personnel Cost of all the MDAs

was **N35,064,115,823.20**. There is a short fall of Internally Generated Revenue to meet the obligation of payment of salaries to **MDAs** alone of **N9,219,184,147.76** apart from the regular Pension payments which was **N8,429,847,695.86**.

This means that the State Government was invariably incapacitated in terms of payment of its Personnel Cost and Pensions apart from Over-head Cost from its Internally Generated Revenue unless it looks outwards for other sources of Income.

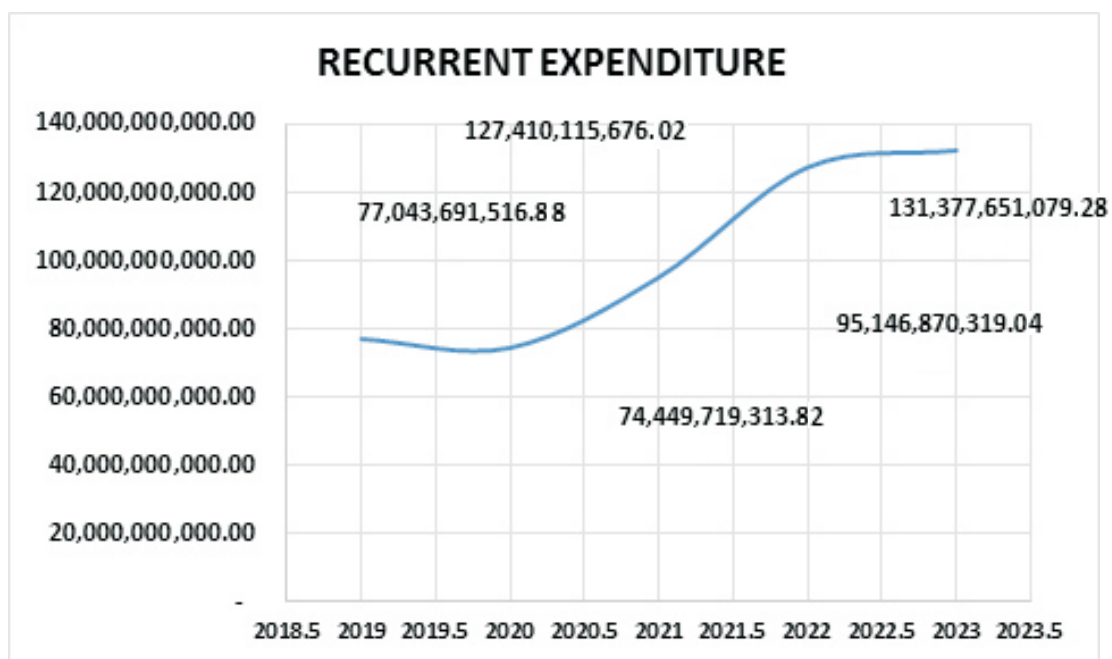
7.1.3. TRENDS IN RECURRENT EXPENDITURE

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

YEAR	RECURRENT EXPENDITURE N
2019	77,043,691,516.88
2020	74,449,719,313.82
2021	95,146,870,319.04
2022	127,410,115,676.02
2023	131,377,651,079.28

The trend shows a drop from **N77,043,691,516.88** in **2019** to **N74,449,719,313.82** in **2020**. It then kept increasing from **N95,146,870,319.04** in **2021** to **N127,410,115,676.02** in **2022** and **N131,377,651,079.28** in **2023**.

Any rise in the Recurrent Expenditure is not the best for the State as this may affect Capital development. The trend is better appreciated as shown in the Chart below: -



7.2. CAPITAL EXPENDITURE

This refers to funds used by the State Government to acquire and build Infrastructure to the populace e.g. Roads, Buildings, Motor Vehicles etc.

The total sum of **N37,079,765,619.32** was expended on Capital Projects during the year under review. The figure is higher than the **N16,329,340,686.03** expended in the previous year **2022**.

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

Details	N	%
Administrative Sector	18,741,851,555.60	50.54
Economic Sector	9,594,516,687.67	25.88
Social Sector	7,640,707,608.63	20.61
Law and Justice	1,102,689,767.42	2.97
Funded from Aids and Grants	-	-
Regional Development	-	-
Total	37,079,765,619.32	100.00

The Capital Expenditure shows that the Administrative Sector took **50.54%** of the total Capital Expenditure while the Economic Sector was **25.88%** and Social Sector was **20.61%**. It also shows that Law and Justice Sector received **2.97%**.

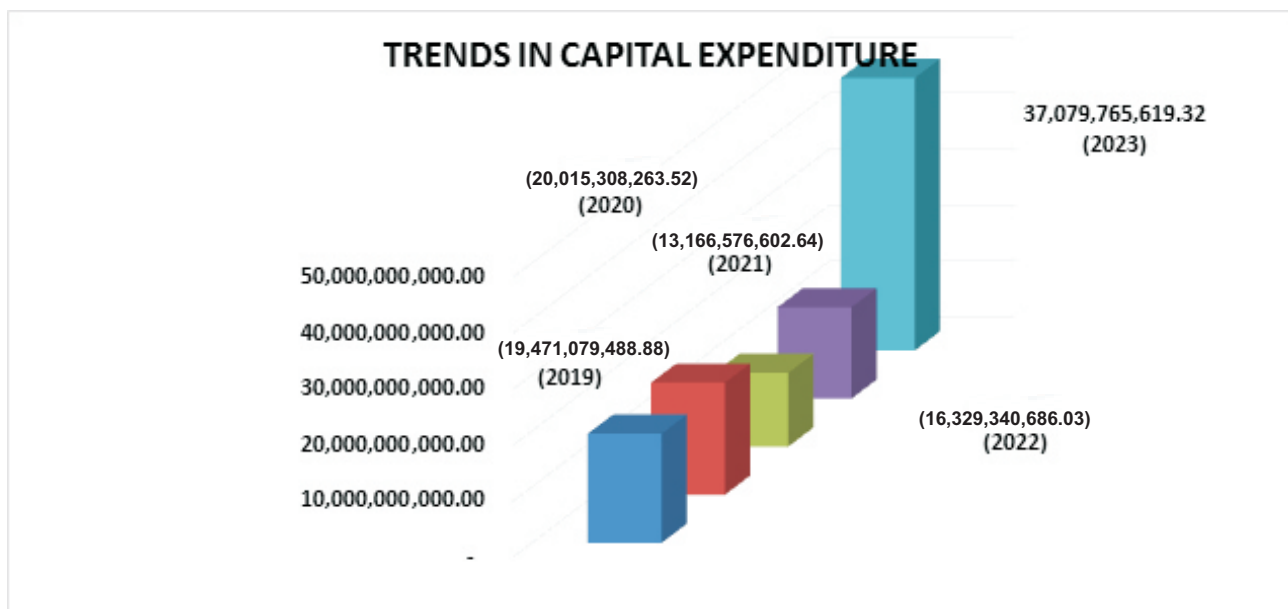
7.2.1. TRENDS IN CAPITAL EXPENDITURE

The trends in the Capital Expenditure shows how much the Government had spent on Capital Expenditure over the years.

The trend is for a period of five (5) years as shown here under: -

YEAR	CAPITAL EXPENDITURE N
2019	19,471,079,488.88
2020	20,015,308,263.52
2021	13,166,576,602.64
2022	16,329,340,686.03
2023	37,079,765,619.32

The trend in the Capital Expenditure shows a slight increase from N19,471,079,488.88 in 2019 to N20,015,308,263.52 in 2020. It also shows a huge decrease to N13,166,576,602.64 in 2021 and another increase to N16,329,340,686.03 in 2022. The trend further shows a huge increase to N37,079,765,619.32 in 2023. This is about 127% increase over the previous year's performance in Government's acquisition of Capital Assets in the year under review. This is better appreciated as shown in the Chart below: -



7.3. TOTAL EXPENDITURE

The total Expenditure is made up of both Recurrent and Capital Expenditure. The total Expenditure for the year under review (2023) was N168,457,416,698.60 spread as follows:

DETAILS	N	%
Personnel Cost MDAs	35,064,115,823.20	20.81
Overhead Cost: MDAs	51,496,822,675.64	30.57
Consolidated Revenue Fund Charges	22,681,835,591.10	13.46
Government contribution to Pension	8,429,847,695.86	5.00
Subvention to Parastatals	-	-
Repayment of Bonds and Treasury Bonds	8,851,970,575.44	5.25
Repayment of Internal Loans from other funds	3,074,146,350.91	1.82
Repayment of External Loans (Including servicing)	539,011,140.48	0.32
Increase in Investments	1,239,901,226.65	0.74
Capital Expendiure	37,079,765,619.32	22.01
Total Expenditure	<u>168,457,416,698.60</u>	<u>100.00</u>

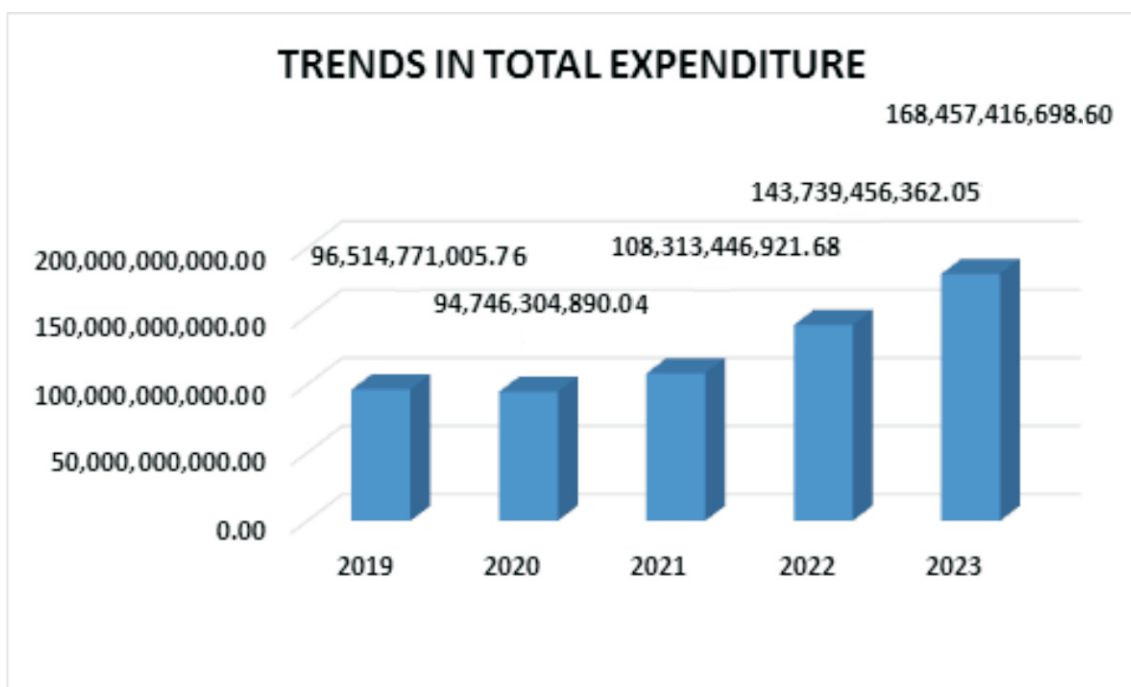
The tabulation above shows that Personnel Cost and Over-head Cost of Ministries, Departments and Agencies was 20.81% and 30.57% of the total Capital Expenditure respectively. Repayment of Bonds and Treasury Bonds was 5.25%, Repayment of Internal Loans from other funds was 1.82%, Repayment of External Loans (Including servicing) was 0.32%, Pension Payment was 5%, Subvention to Parastatals was nil (included in total Overhead Cost), Increase in Government Investments was 0.74% of the total Expenditure. While the Consolidated Revenue Fund Charges and Capital Expenditure were 13.46% and 22.01% respectively.

7.4.1 TRENDS IN TOTAL EXPENDITURE

This shows the spread of total Expenditure for a period of time (In this case, 2019 – 2023). This is shown here below: -

YEAR	N
2019	96,514,771,005.76
2020	94,746,304,890.04
2021	108,313,446,921.68
2022	143,739,456,362.05
2023	168,457,416,698.60

The trend shows a slight drop from N96,514,771,005.76 in 2019 to N94,746,304,890.04 in 2020, and went up to N108,313,446,921.68 in 2021 and highly increased to N143,739,456,362.05 in 2022. It further went up to N168,457,416,698.60 in 2023. See the Chart below for a better analysis: -



8.0. GENERAL OVER-VIEW OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2023

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

This provides the records of the financial activities of the State for the period under review. The financial records of the State Government are prepared in Four (4) Statements (**IPSAS Cash**) viz: -

- a. Statement of Cash-flow;
- b. Statement of Assets and Liabilities;
- c. Statement of Consolidated Revenue Fund and
- d. Statement of Capital Development Fund.

8.1. STATEMENT OF CASH FLOW

The Statement of Cash flow is a Financial Statement that summarizes the amount of cash and cash equivalent entering and leaving the State coffers. In short, it is the Receipts and Payments Account of Government.

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

The three components of the Statement of Cash flow are explained thus: -

- a) **Operating Activities:** - Cash-flows from operating activities are primarily derived from Principal generating activities of the entity (In this case, Government);
- b) **Investing Activities:** - Investing activities are items of Cash-flow that provide the aggregate changes in an entity's Non-Current Assets such as Plants, purchase of Vehicles, Constructions e.t.c;
- c) **Financing Activities:** - Cash-flows from financing activities are items of the cash-flow that result in changes in the size and composition of the Capital Structure of a reporting entity e.g. Proceeds from issuing debentures, Bonds, Loans, Long term borrowings,

repayment of Loans e.t.c;

The Statement of Cash-flow of the State Government for the year under-review is shown here-under: -

STATEMENT NO. 1
PLATEAU STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
N	<u>CashFlows from Operating Activities:</u>		N	N
	Receipts:	-	-	
39,838,321,474.00	Statutory Allocations:FAAC	1	10,820,347,735.70	16,954,914,889.39
32,924,566,079.00	Value Added Tax Allocation	1	34,327,068,119.79	25,064,151,848.96
7,000,000,000.00	Other Statutory Allocations (ECA, etc.)	1	32,038,090,142.57	10,253,258,682.70
79,762,887,553.00	Sub-total - Statutory Allocation		77,185,505,998.06	52,272,325,421.05
	Internally Generated Revenue (IGR):			
17,289,596,754.00	Direct Taxes	2	16,071,990,959.48	12,011,594,437.25
324,731,500.00	Licences	2	381,762,987.73	438,081,116.78
4,501,631,496.00	Fees	2	7,304,881,281.81	2,002,753,590.01
1,099,448,750.00	Fines	2	474,466,623.25	282,235,843.24
666,692,000.00	Sales	2	394,702,821.94	212,680,160.00
1,245,695,250.00	Earnings	2	513,261,592.73	418,724,640.66
251,428,000.00	Sales/Rent of Government Buildings	2	109,098,434.86	21,477,709.54
503,805,000.00	Sale/Rent on Lands and Others	2	302,730,427.03	198,689,843.35
0.00	Repayments-General	2	-	-
359,921,000.00	Investment Income	2	292,036,546.61	340,764,399.07
20,000.00	Interest Earned	2	-	-
-	Re-imburement	2	-	-
26,242,969,750.00	Sub-total - Internally Generated Revenue		25,844,931,675.44	15,927,001,739.90

-	Other Revenue Sources of Plateau State Government	3	115,441,344.25	16,619,501,981.79
106,005,857,303.00	Total Receipts		103,145,879,017.75	84,818,829,142.74
	Payments:			
36,825,929,574.00	Personnel Costs (Including Salaries on CRF Charges):	4	35,064,115,823.20	26,949,205,907.30
8,500,000,000.00	Government Contribution to Pension	5	8,429,847,695.86	6,720,599,797.01
52,631,964,652.00	Overhead Charges	6	51,496,822,675.64	22,258,232,630.28
7,895,685,332.00	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	8,657,563,960.89	10,512,321,940.38
0.00	Subvention to Parastatals	8	-	5,444,909,076.53
0.00	Subvention to Local Governments	8	0.00	0.00
0.00	Other Operating Activities		0.00	0.00
0.00	Other Transfers		0.00	0.00
105,853,579,558.00	Total Payments		103,648,350,155.59	71,885,269,351.50
152,277,745.00	Surplus from Operating Activities		(502,471,137.84)	12,933,559,791.24
	CashFlows from Investing Activities:			
23,226,119,520.00	Capital Expenditure:Administrative Sector:	11	(18,741,851,555.60)	(846,357,972.17)
20,642,391,937.00	Capital Expenditure: Economic Sector:	11	(9,594,516,687.67)	(4,830,308,298.58)
2,054,325,900.00	Capital Expenditure: Law and Justice:	11	(1,102,689,767.42)	(791,181,309.72)
	Capital Expenditure:Regional Development	11	-	-
13,058,053,260.00	Capital expenditure: Social Service Sector:	11	(7,640,707,608.63)	(3,391,039,036.59)
-	Capital Expenditure: Funded from Aid and Grants:	10	-	(6,470,454,068.97)
58,980,890,617.00	Net Cash Flow from Investment Activities:		(37,079,765,619.32)	(16,329,340,686.03)
	CashFlows from Financing Activities:			
30,945,477,288.00	Proceeds from Aid and Grants	10	34,571,783,680.89	13,914,085,532.41
0.00	Proceeds from External Loan :	19	-	-

-	Proceeds from Internal Loans: FGN/Treasury Bonds :	20	-	-
0.00	Proceeds from Internal Loan: NTBs etc	21	-	-
0.00	Proceeds from Development of Nat Resources	23	-	-
40,000,000,000.00	Proceeds of Loans from Other Funds	24	29,645,075,495.07	25,250,000,000.00
-	Repayment of External Loans (Including Servicing)	19	-	-
	Repayment of FGN/Treasury Bonds :	20	(8,851,970,575.44)	-
-	Repayment of Internal Loan-NTBs	21	-	-
-	Repayment of Loans from Development of Nat Resources	23	-	-
(12,116,864,416.00)	Repayment of Loans from Other Funds	24	(3,074,146,350.91)	(26,244,038,291.13)
58,828,612,872.00	Net Cash Flow from Financing Activities:		52,290,742,249.61	12,920,047,241.28
	Movement in Other Cash Equivalent Accounts			
0.00	(Increase)/ Decrease in Investments	15	(1,239,901,226.65)	(156,583,590.68)
0.00	Net (Increase)/Decrease in Other Cash Equivalents:		-	-
0.00	Total Cashflow from other Cash equivalent Accounts		(1,239,901,226.65)	(156,583,590.68)
-	Net Cash for the year		13,468,604,265.80	9,367,682,755.81
-	Cash & Its Equivalent as at 1st January, 2023		20,416,019,595.80	11,048,336,839.99
-	Cash & Its Equivalent as at 31st			
-	Cash & Its Equivalent as at 31st December, 2023****		33,884,623,861.60	20,416,019,595.80

The Statement of Cash flow shows that the total inflows (Cash and Cash Equivalents) available to the State from all sources during the year was **N167,362,738,193.71**.

It showed that total Recurrent Expenditure was **N107,962,397,733.15**. Out of this total Recurrent Expenditure, Salaries of Ministries and Departments, Boards and Parastatals was **N35,064,115,823.20** while Consolidated Revenue Fund Charges (Including Liabilities paid) was **N8,657,563,960.85**, Over-heads to Ministries, Departments and Agencies was **N51,496,822,675.64**. It also showed a total sum of **N3,074,146,350.91** as repayment of Internal Loans while increase in Investments was **N1,239,901,226.65**. There was also Government contribution to Pension of **N8,429,847,695.86**.

It also showed that Capital Expenditure was **N37,079,765,619.32**. The Cash flow Statement shows that the State Government had a total closing Bank and Cash-book Balances of **N33,884,623,861.60** as at **31st December, 2023**. See Notes **14** of the Financial Statements for details.

8.2. STATEMENT OF ASSETS AND LIABILITIES

This Statement shows the Cash balances of the State Government as at **31st December, 2023** as **N33,884,623,861.60**. The Statement also shows Government Investments as **N4,330,768,330.15**. External and Internal Loans stood at **N70,954,671,513.46**, while Public funds was **N36,890,701,042.68**. Other Liabilities such as Bailouts and Contingent Liabilities amounted to **N109,735,613,062.80** as at that date.

However, under Cash basis of Accounting, Fixed Assets are not normally shown on this Statement as this is usually expensed off at the point of purchase (Normally written off in the Receipts and Payments Account).

STATEMENT NO. 2

PLATEAU STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES (BALANCE SHEET) AS AT 31ST DECEMBER, 2023

	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
		N	N
<u>ASSETS:-</u>			
<u>Liquid Assets:-</u>			
Cash Held by AG:		-	-
-CRF Bank Balance(CBN/ CRF Bank):			
-Pension Account (CBN/ Bank):		-	-
-Other Bank of the Treasury		-	-
-Cash Balances of Trust & Other Funds of the States:	12	-	-
-Cash Balances with Treasury:	13	16,379,834,373.77	11,933,194,795.36
Cash Held by Ministries, Department & Agencies:-	14	17,504,789,487.83	8,482,824,800.44
Cash -in - Transit:-	13 B	-	-
TOTAL LIQUID ASSETS		33,884,623,861.60	20,416,019,595.80
<u>Investments and Other Cash Assets:</u>			
Plateau State Government Investments	15	4,330,768,330.15	3,090,867,103.50
Imprests:-	16	0.00	0.00
Advances:-	17	0.00	0.00
Revolving Loans Granted:-	18	0.00	0.00
Intangible Assets		0.00	0.00
TOTAL INVESTMENTS AND OTHER CASH ASSETS		4,330,768,330.15	3,090,867,103.50
Operating Liabilities Over Assets		201,612,871,814.69	162,534,973,270.04
TOTAL ASSETS		<u>239,828,264,006.44</u>	<u>186,041,859,969.34</u>
<u>LIABILITIES:-</u>			

-			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		(13,081,137,360.34)	(8,699,202,154.44)
Capital Development Fund:		49,971,838,403.02	22,834,744,846.38
Trust & Other Public Funds:		0.00	0.00
Police Reward Fund		0.00	0.00
TOTAL PUBLIC FUNDS		36,890,701,042.68	14,135,542,691.95
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans:States	19	29,004,737,356.05	14,532,694,958.24
FGN/ States/LGC Bonds & Treasury Bonds.	20	41,949,934,157.41	42,063,987,925.95
Nigerian Treasury Bills (NTB)	21	0.00	0.00
Development Loan Stock	22	0.00	0.00
Other Internal Loans(Promissory Notes)	23	-	2,255,838,341.90
Internal Loans from Other Funds	24	22,247,278,387.50	15,354,738,847.02
TOTAL EXTERNAL AND INTERNAL LOANS		93,201,949,900.96	74,207,260,073.11
<u>OTHER LIABILITIES</u>			
Bailouts	25	38,446,848,382.98	38,969,572,587.40
Contingent Liability	26	71,288,764,679.82	58,729,484,616.88
TOTAL LIABILITIES		<u>239,828,264,006.44</u>	<u>186,041,859,969.34</u>

8.3. STATEMENT OF CONSOLIDATED REVENUE FUND

This Statement shows the total Recurrent Inflows used for the payment of Recurrent Services (Expenditure) and Repayments of Loans and other

STATEMENT NO. 3
PLATEAU STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR(2022)	NOTES	ACTUAL YEAR 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET	
						N	N
11,048,336,839.99		(8,699,202,154.44)					
39,642,078,837.57	1	33,430,283,364.67	39,838,321,474.00	39,838,321,474.00	0.00		6,408,038,109.33
25,064,151,848.96	1	34,327,068,119.79	32,924,566,079.00	32,924,566,079.00	0.00		(1,402,502,040.79)
10,253,258,682.70	1	32,038,090,142.57	7,000,000,000.00	7,000,000,000.00	0.00		(25,038,090,142.57)
74,959,489,369.23		99,795,441,627.03	79,762,887,553.00	79,762,887,553.00	0.00		(20,032,554,074.03)
12,011,594,437.25	2	16,071,990,959.48	17,289,596,754.00	17,289,596,754.00	0.00		1,217,605,794.52
438,081,116.78	2	381,762,987.73	324,731,500.00	324,731,500.00	0.00		(57,031,487.73)
2,002,753,590.01	2	7,304,881,281.81	4,501,631,496.00	4,501,631,496.00	0.00		2,803,249,785.81
282,235,843.24	2	474,466,623.25	1,099,448,750.00	1,099,448,750.00	0.00		624,982,126.75
212,680,160.00	2	394,702,821.94	666,692,000.00	666,692,000.00	0.00		271,989,178.06
418,724,640.66	2	513,261,592.73	1,245,695,250.00	1,245,695,250.00	0.00		732,433,657.27

21,477,709.54	Sales/Rent of Government Buildings	2	109,098,434.86	251,428,000.00	251,428,000.00	0.00	142,329,565.14
198,689,843.35	Sale/Rent on Lands and Others	2	302,730,427.03	503,805,000.00	503,805,000.00	0.00	201,074,572.97
-	Repayment:General	2	0.00	-	0.00	0.00	-
340,764,399.07	Investment Income	2	292,036,546.61	359,921,000.00	359,921,000.00	0.00	67,884,453.39
-	Interest Earned	2	0.00	20,000.00	20,000.00	0.00	20,000.00
-	Re-Imbursements	2	0.00	-	-	0.00	-
15,927,001,739.90	Sub-Total - Internally Generated Revenue (IGR)		25,844,931,675.44	26,242,969,750.00	26,242,969,750.00	0.00	398,038,074.56
16,619,501,981.79	Other Revenue Sources of Plateau State Government	3	115,441,344.25	-	-	0.00	(115,441,344.25)
118,554,329,930.91	TOTAL REVENUE:		117,056,612,492.29	106,005,857,303.00	106,005,857,303.00	-	(11,050,755,189.29)
	LESS:EXPENDITURE						
	ADMINISTRATION COSTS:						
26,949,205,907.30	Personnel Costs (Including Salaries on CRF Charges):	4	35,064,115,823.20	36,825,929,574.00	36,825,929,574.00	0.00	1,761,813,750.80

6,720,599,797.01	Government Contribution to Pension	5	8,429,847,695.86	8,500,000,000.00	8,500,000,000.00	0.00	70,152,304.14
22,258,232,630.28	Overhead Charges	6	51,496,822,675.64	52,631,964,652.00	52,631,964,652.00	0.00	1,135,141,976.36
24,911,231,968.01	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	22,681,835,591.10	7,895,685,332.00	7,895,685,332.00	0.00	(14,786,150,259.10)
5,444,909,076.53	Subvention to Parastatals	8	0.00	-	-	0.00	-
-	Transfer to Local Government						
86,284,179,379.13	Sub Total - Administrative Costs		117,672,621,785.80	105,853,579,558.00	105,853,579,558.00	0.00	(11,819,042,227.80)
	OTHER RECURRENT PAYMENTS/EXPENDITURE/FINANCE:				0.00		
503,021,558.80	Repayments: External Loans	19	539,011,140.48	744,849,342.00	744,849,342.00	0.00	205,838,201.52
14,222,292,856.28	Repayments: Bonds & Treasury Bonds.	20	8,851,970,575.44	8,851,970,575.44	8,851,970,575.44	-	-
0.00	Repayments :Nigerian Treasury Bills (NTB)	21	0.00	-	-	-	-
0.00	Repayments: Development Loan Stock	22	0.00	-	-	-	-
0.00	Repayments: Other Internal Loans(Promissory Notes)	23	0.00	-	-	-	-
26,244,038,291.13	Repayments: Internal Loans from Other Funds	24	3,074,146,350.91	2,520,044,498.56	2,520,044,498.56	-	(554,101,852.35)
40,969,352,706.21	Sub Total - Other Recurrent Payments/Finance Costs		12,465,128,066.83	12,116,864,416.00	12,116,864,416.00	0.00	(348,263,650.83)
127,253,532,085.34	TOTAL EXPENDITURE:		130,137,749,852.63	117,970,443,974.00	117,970,443,974.00	0.00	(12,167,305,878.63)
(8,699,202,154.44)	OPERATING BALANCE:		(13,081,137,360.34)	(11,964,586,671.00)	(11,964,586,671.00)	0.00	1,116,550,689.34

APPROPRIATIONS/TRANSFERS:												
(8,699,202,154.44)								(11,964,586,671.00)		0.00	(11,964,586,671.00)	
Transfer to Capital Development Fund:	9							-				
Closing Balance:					(13,081,137,360.34)			-	0.00	0.00	13,081,137,360.34	

The Consolidated Revenue Fund shows that the sum of **N125,755,814,646.72** was the money received for the payment of Recurrent Services and repayment of Loans. It had an opening balance of **(N8,699,202,154.44)**, bringing the total available funds to **N117,056,612,492.29**.

The sum of **N117,672,621,785.80** was paid out for Recurrent Services while the sum of **N12,465,128,066.83** was used for Servicing of External and Internal Loans, bringing the total to **N130,137,749,852.63**. Leaving an operating balance of **(N13,081,137,360.34)**.

8.4. STATEMENT OF CAPITAL DEVELOPMENT FUND

This is the Statement that shows all inflows for Capital Development and payments for all kinds of infrastructures built during the year. This is shown here under: -

STATEMENT NO. 4

PLATEAU STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR (2022)	NOTES	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
₦		₦	₦	₦	₦	%
5,521,601,001.14	Opening Balance: ADD: REVENUE	22,834,744,846.38	-	-	-	-
-	Transfer from Consolidated Revenue Fund:	0.00	(11,964,586,671.00)	(11,964,586,671.00)	-	(100.00)
13,914,085,532.41	Aid and Grants	34,571,783,680.89	30,945,477,288.00	30,945,477,288.00	0.00	11.72
-	External Loans:FGN, etc.	-	-	-	0.00	#DIV/0!
0.00	FGN Bonds & Treasury Bonds	-	-	-	0.00	-
0.00	Nigerian Treasury Bills (NTB)	-	0.00	-	0.00	-
0.00	Development Loan Stock	-	0.00	-	0.00	-
0.00	Other Internal Loans(Promissory Notes)	-	0.00	-	0.00	-
25,250,000,000.00	Internal Loans from Other Funds	29,645,075,495.07	40,000,000,000.00	40,000,000,000.00	0.00	(25.89)
39,164,085,532.41	TOTAL REVENUE AVAILABLE:	64,216,859,175.96	58,980,890,617.00	58,980,890,617.00	0.00	8.88

	LESS: CAPITAL EXPENDITURE										
(846,357,972.17)	Capital Expenditure: Administrative Sector:	11	(18,741,851,555.60)	(23,226,119,520.00)	(23,226,119,520.00)					(19.31)	
(4,830,308,298.58)	Capital Expenditure: Economic Sector:	11	(9,594,516,687.67)	(20,642,391,937.00)	(20,642,391,937.00)					(53.52)	
(791,181,309.72)	Capital Expenditure: Law and Justice:	11	(1,102,689,767.42)	(2,054,325,900.00)	(2,054,325,900.00)					(46.32)	
-	Capital Expenditure: Regional Development	11	-	-	-					-	
(3,391,039,036.59)	Capital Expenditure: Social Service Sector:	11	(7,640,707,608.63)	(13,058,053,260.00)	(13,058,053,260.00)					(41.49)	
(6,470,454,068.97)	Capital Expenditure: Funded from Aids and Grants:	10	-	-	-					-	
(16,329,340,686.03)	TOTAL CAPITAL EXPENDITURE:		(37,079,765,619.32)	(58,980,890,617.00)	(58,980,890,617.00)					(37.13)	
	Intangible Assets		-	0.00	0.00						
22,834,744,846.38	CLOSING BALANCE:		49,971,838,403.02	-	-						0.00

The Capital Development Fund reveals that the sum of **N64,216,859,175.96** was received from Aids and Grants and Internal Loans, as Capital Receipts plus the opening balance of **N22,834,744,846.38** bringing the total receipt to **N87,051,604,022.34** which was meant for payment of Capital Projects. It also shows that the sum of **N37,079,765,619.32** was paid out on the Capital Projects. This leaves a closing balance of **N49,971,838,403.02**.

The Projects were distributed as follows: -The Economic Sector received **N9,594,516,687.67** representing **25.88%**, Social Sector received **N7,640,707,608.63** representing **20.61%**, Administrative Sector received **N18,741,851,555.60** representing **50.54%**, while Law and Justice received the sum of **N1,102,689,767.42** representing **2.97%** of the total Capital Expenditure.

9.0. PERFORMANCE AUDIT

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

However, for the year under review (**2023**) this was not carried out on projects that have physical existence largely because of lack of Specialized Equipment, Expertise and adequate Finances. It is, however, hoped that it will be done in due cause.

The financial and compliance Audit was largely carried out in the areas of consumable purchases and due diligence was however exercised over such purchases.

As earlier reported in our previous Reports, a Performance Audit was conducted in **2015** on projects that had physical existence in the course of conducting the audit exercise on the **2014** Financial Statements. This was carefully carried out with experts drawn from Ministry of works and Ministry of Housing and Urban Development. A lot of issues of substance were raised running into hundreds of millions of naira and packaged in my **2014** Audit Report which had already been forwarded to the State House of Assembly for their necessary action.

9.1. AUDIT OF BOARDS AND PARASTATALS

The Auditor General is constrained by Section **125(3)** of the Constitution of the Federal Republic of Nigeria as amended and Section **54 (4 a & b)** of the Plateau State Audit Law **2021**, to directly audit Boards and Parastatals by himself. He is only allowed by this provisions of the Constitution and the Audit Law to shortlist some Audit Firms for them to select and appoint One (**1**) as their Auditor.

But Section **125 (4)** of the Constitution gives the Auditor - General a window to directly conduct a periodic check on the accounts of the Boards and Parastatals.

However, the shortlisting for the audit and appointment of the Auditors up to the year

2022 was done between **February, 2023** and **November, 2023** as detailed here under: -

9.2. BOARDS AND PARASTATALS THAT WERE AUDITED IN THE YEAR 2023

S/No.	NAME OF AGENCY	AUDIT FIRM APPOINTED	PERIOD
1	Plateau State Internal Revenue Services (PSIRS)	Y. G. JUGU & Co.	2022
2	Jos Water Services Corporation	Sunday Dishil & Co.	2022
3	Operation Rainbow Jos	Sunday Dishil & Co.	2022
4	Jos Metropolitan Development Board	A. K. Akraasi & Co	2019
5	Jos Metropolitan Development Board	Solomon Iroagba & Co	2020
6	Jos Metropolitan Development Board	Arrow Edge Professionals	2021
7	Plateau United FC	KL & Co.	
8	Micro-Finance Bank	Silas Kwarpo & Co.	2016 - 2022
9	Christian Pilgrims Welfare Board	J. P. Wayas & Co.	2019 - 2022
10	Plateau State Peace Building Agency	Linus Gobum & Co.	2019 - 2022
11	PLASCHEMA	Datong D.R. Co.	2019 - 2022
12	Plateau State Library Board	Aremu Taiwo & Partners	2010 - 2022
13	Muslim Pilgrims Welfare Board	Monday Dakut Kumchi & Co.	2010 – 2013
14	Plateau Agricultural Development Programme	Enorense Ehiorobosi & Partners	2014 - 2019
15	Tourism Corporation	Richard Adidi & Co.	2017 - 2022
16	State Audit Department	KL & Co.	2021 - 2022
17	Hospitals Management Board	K.S. Ibrahim & Co.	2022
18	PRUWASSA	J. P. Wayas & Co.	2021 - 2022
19	College of Health Technology Pankshin	K.S. Ibrahim & Co.	2022
20	Plateau State Specialist Hospital	Mohos S. A. & Co.	2022

21	Plateau State Express Service Ltd	Badung Isido & Co.	2022
22	College of Education Gindiri	Mohos S. A. & Co.	2022
23	CASRS Kurgwi	K.S. Ibrahim & Co.	2018 - 2022
24	Plateau State University Bokkos	Richard Adidi & Co.	2022
25	Plateau State Polytechnic Barkin-Ladi	Richard Adidi & Co.	2018 - 2021
26	Plateau State Polytechnic Barkin-Ladi	OJF & Partners	2022
27	College of Health Technology Zawan	Clean Auditors & Co.	2022
28	Plateau Publishing Corporation	Eze Dele Ajayi & Co.	2017 - 2020

9.3. LACK OF ADEQUATE FINANCES TO APPOINT EXTERNAL AUDITORS

The vote of charge for the payment of External Auditors fees shall reside in the Office of the Auditor-General in the Annual Appropriation Law as provided in **S. 54 (4c)** of the Plateau State Audit Law **2021**. However, the Auditor-General was constrained to short-list Audit Firms for appointment to all the Boards and Parastatals except for those listed in Section **9.2** above due to insufficient funds.

9.4. COMMENTS/OBSERVATIONS RAISED BY EXTERNAL AUDITORS

9.4.1. CURRENT AUDIT QUERIES (BOARDS AND PARASTATALS) 2023

During the year under review, the following queries were issued to Boards and Parastatals:

1. **Plateau Publishing Corporation:** - The Accounts of this Agency for the period **2013 - 2020** were audited for a period of Eight (**8**) years during the year under review and the following was observed: -
 - a. The Corporation would have performed better, in terms of revenue generation, if grants from the State Government were advanced on a continuous bases. To make the Plateau Publishing Corporation viable, we recommend that State Government should make grants available to the Corporation on a regular bases.
The State House of Assembly should intervene by soliciting for adequate funding by the Executive Arm of Government, on behalf of the Agency to enhance her capacity to key into generating more revenue for the State.
 - b. It was also observed during this period, that Bank Reconciliation Statements were not prepared due to lack of Bank Statements of the various Banks maintained by the Corporation.

This should be enquired into, for possible recoveries as a result of any discrepancies that may have occurred and cause the Corporation any lost of funds.

- c. The Assets of the Corporation (Cash and Stock) worth **N47,348,376.00** as at **31st December, 2020** were not comprehensively insured. The Agency is required to comprehensively ensure all her Assets against possible future losses.
- d. All Statutory deductions (PAYE, WHT, VAT e.t.c) were not remitted to relevant Tax authorities throughout the period.

The Corporation is required to compute all the deductions and remit same to the appropriate Tax authorities. This can be remitted installmentally.

2. **College of Education Gindiri:-** The accounts of the College for the year ended **31st December, 2022** were audited during the year **2023** and the following observations were made: -

- a. There was no documentation of the College's Assets. This may lead to lack of proper safeguard and proper control over the Assets which can result to their loss. The College must maintain a non-current Assets (Such as Buildings, Motor Vehicles, Plants and Equipment e.t.c.) Register to avoid their loss;
- b. No proper Bank Reconciliation Statements and this may lead to loss of funds if unauthorized payments are made and left undetected for long. Management is required to direct the Department responsible for the maintenance of Bank Reconciliation Statements to do so on monthly bases;
- c. It was also observed, during the exercise, that Students debtors schedule was not maintained. This shows that, some Students may have attended School without payment of School fees and revenue may have been lost as a result. The Students School fees schedule must be maintained by the College for the purpose of Control;
- d. It was further observed that the College charges the sum of **N20,000.00** only per annum as rent for a Three (3) bedroom Flat for those occupying the College's Staff Quarters. This is grossly inadequate. Management is recommended to, as a matter of urgency, review upwards the rent to enhance the revenue of the College;
- e. All Payment Vouchers related to TEDFUND activities were presented without evidence of receipts from beneficiaries. This Payment Vouchers amounted to **N342,503,160.77**. This indicates that, there was lack of audit evidence to verify the existence of the transactions and could be flagged as fictitious transactions. This should be investigated, please.

3. **Plateau State Specialist Hospital: -** During the year of the report, External Auditors were sent to the Agency to audit her accounts for the year 2022 and came up with the following observations: -

- a. The Hospital did not maintain a non-current Assets Register during the year **2022**. This could result to difficulty in keeping track of the Assets of the Hospital and may lead to disastrous effects such as theft.

The location of all Assets may not be ascertain and could lead to loss of the items through

- pilferages. The management of the Hospital should be mandated to provide the Assets Register for all classes of non-current Assets of the Hospital;
- b. It was also observed that the Hospital did not carry out any monthly Bank Reconciliation during the period and this could lead to unexpected cash shortfalls and loss of funds. The management of the Agency is required to ensure that Bank Reconciliation Statements are prepared on monthly bases to avoid the consequences mentioned above;
 - c. We observed that some payments/Payment Vouchers related to Non Drug Revolving Funds (NDRF) activities were not authorized/signed by the Chief Medical Director amounting **N1,647,500.00**. This is a breach of proper accounting procedures and against best practice. This should be investigated for possible recovery please.
 - d. Purchases worth **N8,421,000.00** were made but no Store Receipt Voucher was shown to indicate that the items were taken on charge. This is a possibility that not all the items were delivered to the Hospital and the quality of those delivered may have been substandard.
- 4. College of Health Technology Zawan:** - The accounts of the College for the year ended **31st December, 2022** were audited through my Office and it was observed that Bank Reconciliation Statements were not prepared for the year under review. This can lead to loss of funds due to either errors or fraudulent act by the Bank Staff or any third party on the accounts of the College.
- We recommend that a desk Officer should be appointed and assigned the responsibility of preparing Bank Reconciliation Statements every month, please.
- 5. College of Nursing and Midwifery Vom:** -The accounts of the College for the year **2021** were audited and the following observations were raised:-
- a. That the College does not have any form of Insurance for the College's properties. Insurance policies help to reduce risk.
There is a Federal Government Procurement Policy, which applies to States, that all Government properties should be insured. There is need for implementation.
 - b. It was noted that the value of the properties of the College i.e. Land and Building, Furnitures and Fittings e.t.c reported in the books did not reflect the prevailing fair Market value. There is need for the College to revalue her Assets.
 - c. There was no Internal Audit check on the Payment Vouchers before payments were effected. This is a very serious weakness of the Internal Control System of the College because the certification of the authenticity and completeness of the payments could not be ascertained. Management should be compelled to employ the services of an Internal Auditor who is a Professional Accountant;
 - d. The sum **N2,390,200.00** was paid to Dung E. Investments for the purchase of building materials but Withholding Tax for remittance to the appropriate Tax authority was not deducted. The College should be mandated to remit the sum of **N119,510.00**, as **5%** Withholding Tax to the appropriate Tax authority, please.

9.4.2. PREVIOUS QUERIES (BOARDS AND PARASTATALS)

During the year under review, the following queries were issued to Boards and Parastatals:

1. **College of Education Gindiri:** - It was observed, in the Income and Expenditure Accounts for the year ended **31st December, 2021** that, there was a Budget deficit of **N208,183,002.00** i.e. Expenditure exceeding Revenue. This should be investigated.
2. **Plateau State Water Board:-** It was observed that, there was a decrease in Internally Generated Revenue from **N116,882,475.00** in **2020** to **N105,225,194.00** in **2021** i.e **10%** decrease. Management is recommended to block Revenue leakages and also embark on aggressive Revenue drive.
The Accounts also show a deficit of **N5,942,400,856.00** for the year ended **31st December, 2021** out of which, depreciation of Property, Plant and Equipment (**PPE**) was **N5,921,797,720.00** leaving a net cash flow from operating activities to a deficit of **N20,603,136.00**. This should be investigated.
3. **College of Nursing and Midwifrey Vom:** - It was observed in the year ended **31st December 2017** that basic Books of Accounts such as: - General Ledger Control Book, Asset Register and Stock Valuation Control Book were not kept. It is recommended that immediate introduction of these essential Books is key because of their importance.
4. **Plateau State Specialist Hospital:** - It was observed that there was a decline in Revenue from **18.23%** in **2013** to **9.71%** in **2014** and further dipped down to **5.45%** in **2015**. This was due to weak Internal Control System because it was as a result of Revenue leakages.

It was also observed that the clearing cashier (being the main Cashier) does not issue receipts to the Revenue sub cashiers. This does not give room for proper accountability.

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

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

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

5. **Plateau State Sports Council:** - The External Auditor observed in **2013 – 2015** domestic report the followings: -
 - i. Purchases of Fixed Assets were mostly done by the supervisory ministry (Ministry of Youths and Sports). The Ministry does not give the Council the necessary particulars for up keep and they in turn, do not issue Store Receipt Voucher (**SRV**) on receipt of the items. This does not give room for proper accountability;
 - ii. **Revenue:** - This has been on the decline as it achieved **79%** of the approved Budget in **2013**, **36%** in **2014** and **29%** in **2015**. The Council was advised to fully harness its Revenue potentials.
6. **Plateau State Water Board:** -The External Auditor observed in **2015** domestic report

the followings: -

- a. That the large piece of land in front of the Pankshin Area Office has been taken over by the Pankshin Local Government Council some years back and lots of Shops have already been erected there. When queried, the Board responded that the Local Government Council promised to compensate the Board with pieces of Land that lies behind the Office Building. But as at **2016**, this have not yet been done.
- b. The Auditor also observed that pipes and fittings in the Area Offices were not kept in a protective manner, they were scattered around the premises without proper security over them;
- c. Also observed was large stock of chemicals in Bokkos, Pankshin and Shendam treatment plants. The Store roof at the Bokkos treatment plant was bad and capable of damaging powdered chemicals in the rainy season. The Board was advised to keep the chemicals in a secured Store and proper record kept.

10.0 RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE FOR THE YEAR 2023

The Expenditure Budget Estimates and Actuals are broken down into Recurrent Expenditure and Capital Expenditure. The Recurrent Expenditure for the year **2023** shows a total Budget Estimate of **N117,964,586,671.00**, while the total Capital Expenditure Budget provision was **N58,980,890,617.00**, as shown in the Statement of Consolidated Revenue Fund and Statement of Capital Development Fund respectively.

10.1 RECURRENT EXPENDITURE PERFORMANCE

The total Recurrent Expenditure actual for the year **2023** was **N130,137,749,852.63** with a Budget of **N117,970,443,974.00** as shown in the Statement of Consolidated Revenue Fund and Notes **4 – 8** and **23 – 24** of the Financial Statements.

The performance is as shown here-under: -

IPSAS CODE	A - TOTAL PERSONNEL COSTS (INCLUDING SALARIES DIRECTLY CHARGED TO CRF IN NOTE 4B BELOW):	2023 ACTUAL	TOTAL BUDGET	% PERFORMANCE
010000000000	Administrative Sector			
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	156,304,939.88	187,623,035.00	83.31
011100100200	OFFICE OF THE DEPUTY GOVERNOR	4,104,700.99	5,000,000.00	82.09
011100400100	PLATEAU STATE BOUNDARY COMMISSION	2,880,097.11	4,178,675.00	68.92
011103200100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	33,320,565.78	39,619,237.00	84.10
011103500200	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD	6,369,655.40	10,716,284.00	59.44
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	8,116,860.55	10,784,659.00	75.26
016103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD	4,464,474.42	5,093,744.00	87.65
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	8,839,116.05	55,804,000.00	15.84
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION	141,474,461.71	310,351,506.00	45.59
011201400100	PLATEAU STATE HOUSE OF ASSEMBLY	956,387,973.92	1,098,510,254.00	87.06
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	73,011,302.61	358,081,866.00	20.39
012300300100	PLATEAU RADIO TELEVISION CORPORATION	520,042,845.55	530,039,897.00	98.11
012305500100	PLATEAU STATE PUBLISHING CORPORATION	224,286,531.59	249,154,005.00	90.02
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE	204,227,109.73	228,226,705.00	89.48
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,298,296,480.91	1,309,007,490.00	99.18
014000100100	PLATEAU STATE AUDIT DEPARTMENT	187,326,622.68	194,824,102.00	96.15
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	71,857,730.64	84,048,013.00	85.50
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION	17,777,148.43	21,007,490.00	84.62
014700200100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	5,713,518.76	68,549,896.00	8.33
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	88,185,835.57	100,809,984.00	87.48
	Administrative Sector sub total	4,012,987,972.28	4,871,430,842.00	82.38
020000000000	Economic Sector			
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	516,727,712.95	532,133,087.00	97.10
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY	12,849,751.26	14,192,000.00	90.54
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	1,006,919,310.46	1,010,201,909.00	99.68
021502200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	352,820,743.60	380,777,776.00	92.66
022200100100	MINISTRY OF COMMERCE AND INDUSTRIES	43,428,091.65	49,653,810.00	87.46
022200200100	JOS MAIN MARKET AUTHORITY	58,642,016.08	84,987,304.00	69.00
022200300100	PLATEAU STATE ONE STOP INVESTMENT CENTRE	-	8,280,000.00	-

022000100100	MINISTRY OF FINANCE	107,218,208.62	119,466,892.00	89.75
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT	10,711,244.10	14,723,043.00	72.75
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	478,422,418.05	503,179,472.00	95.08
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	906,495,258.76	1,051,572,878.00	86.20
022001000100	CONSOLIDATED REVENUE FUND CHARGES	4,785,050,571.29	4,813,701,681.00	99.40
022800100100	MINISTRY OF SCIENCE AND TECHNOLOGY	36,080,818.58	53,376,867.00	67.60
022800200100	PLATEAU STATE INFORMATION & COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	34,917,022.13	34,997,909.00	99.77
022800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	45,331,361.60	47,504,328.00	95.43
023400100100	MINISTRY OF WORKS	75,502,630.76	89,045,836.00	84.79
022900100100	MINISTRY OF TRANSPORT	53,920,281.11	107,730,620.00	50.05
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	23,886,835.88	24,850,397.00	96.12
053500200100	MINISTRY OF MINERAL DEVELOPMENT	28,460,008.20	36,727,916.00	77.49
053500300100	PLATEAU STATE MINERAL DEVELOPMENT COMPANY	19,419,990.61	40,527,160.00	47.92
023600100100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	55,036,938.37	64,929,929.00	84.76
023600200100	PLATEAU STATE TOURISM CORPORATION	165,927,143.07	181,475,074.00	91.43
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	59,094,805.21	77,799,734.00	75.96
023800400100	PLATEAU STATE BUREAU OF STATISTICS	36,421,985.30	36,885,869.00	98.74
025200100100	MINISTRY OF WATER RESOURCES AND ENERGY(WATER)	26,334,332.13	27,286,365.00	96.51
025210200100	PLATEAU STATE WATER BOARD	381,990,232.29	382,281,134.00	99.92
025210300100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	64,826,290.53	66,720,106.00	97.16
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	32,214,526.37	35,232,435.00	91.43
025700100100	MINISTRY OF HOUSING	79,319,268.47	80,310,883.00	98.77
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD	175,742,178.43	180,617,656.00	97.30
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING	123,502,611.32	124,051,721.00	99.56
	Economic sector sub total	9,797,214,587.18	10,275,221,791.00	95.35
030000000000	Law and Justice Sector			
031801100100	JUDICIAL SERVICE COMMISSION	36,296,784.92	36,338,174.00	99.89

031805100100	HIGH COURT OF JUSTICE	1,106,069,266.79	1,137,867,785.00	97.21
031805200100	CUSTOMARY COURT OF APPEAL	69,735,711.53	104,714,305.00	66.60
031805400100	SHARIA COURT OF APPEAL	52,076,145.20	75,690,411.00	68.80
031805300100	MULTI-DOOR COURT HOUSE	7,576,450.58	13,926,119.00	54.40
032600100100	MINISTRY OF JUSTICE	126,783,857.18	131,631,911.00	96.32
032600300100	DISABILITY RIGHT COMMISSION	13,238,926.38	16,532,438.00	80.08
	Law and Justice Sector Subtotal	1,411,777,142.58	1,516,701,143.00	93.08
	Regional Sector			
050000000000	Social Sector			
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(YOUTH)	34,595,878.07	37,326,600.00	92.68
051300100200	PLATEAU STATE SPORT COUNCIL	343,357,877.44	349,998,758.00	98.10
051300100300	PLATEAU UNITED FOOTBALL CLUB	529,094,620.36	539,100,000.00	98.14
051300100400	MIGHTY JET FOOTBALL CLUB	169,486,168.42	172,812,000.00	98.08
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	84,107,430.25	110,675,009.00	75.99
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)	5,007,782,561.21	5,035,723,562.00	99.45
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION	414,193,488.19	477,952,924.00	86.66
051700800100	PLATEAU STATE LIBRARY BOARD	35,151,924.71	38,207,844.00	92.00
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION	1,260,625.21	1,452,980.00	86.76
051706700100	PLATEAU STATE ADULT AND NON - FORMAL EDUCATION AGENCY	9,728,122.17	15,116,512.00	64.35
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	1,935,770,977.43	1,936,278,470.00	99.97
056400400100	COLLEGE OF EDUCATION, GINDIRI	1,728,443,427.73	1,732,809,984.00	99.75
056400500100	PLATEAU STATE UNIVERSITY, BOKKOS	1,821,350,771.56	1,825,316,192.00	99.78
056400700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGI	862,473,633.72	885,461,431.00	97.40
051900100100	MINISTRY OF HIGHER EDUCATION	1,658,662.04	12,402,323.00	13.37
052100100100	MINISTRY OF HEALTH	255,760,579.44	257,510,216.00	99.32
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	116,652,278.06	122,388,218.00	95.31
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	1,640,701,034.95	1,646,500,000.00	99.65
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	2,691,535,873.68	2,719,959,528.00	98.95
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	358,339,750.55	360,416,066.00	99.42
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	641,630,173.63	646,365,807.00	99.27
052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	778,779,867.14	781,222,398.00	99.69
052110600300	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	73,221,790.12	115,506,197.00	63.39

053500100100	MINISTRY OF ENVIRONMENT	185,456,120.60	192,189,484.00	96.50
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	121,602,484.48	149,883,295.00	81.13
	Social Sector sub total	19,842,136,121.16	20,162,575,798.00	98.41
	Total Personnel Cost	35,064,115,823.20	36,825,929,574.00	95.22
IPSAS CODE	Overhead Costs	Actual 2023	Total Budget 2023	% Performance
010000000000	Administrative Sector			
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	1,152,395,541.00	1,153,000,000.00	99.95
011100100200	OFFICE OF THE DEPUTY GOVERNOR	143,888,420.00	157,140,000.00	91.57
011100400100	PLATEAU STATE BOUNDARY COMMISSION	12,167,500.00	13,200,000.00	92.18
011100800100	PLATEAU STATE EMERGENCY RELIEF AND MANAGEMENT AGENCY	3,173,000.00	9,000,000.00	35.26
011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	9,848,200.00	11,250,000.00	87.54
011103200100	INFRASTRUCTURE PROMOTION AND REGULATORY AGENCY	20,684,600.00	24,750,000.00	83.57
011103300100	PLATEAU STATE AIDS CONTROL AGENCY	3,000,000.00	5,500,000.00	54.55
011103500100	PLATEAU STATE PENSION BOARD	1,500,000.00	2,300,000.00	65.22
011108400100	PLATEAU STATE OPERATION	1,644,813,947.79		99.26
011108400100	PLATEAU STATE OPERATION RAINBOW	1,644,813,947.79	1,657,000,000.00	99.26
011108500100	PLATEAU STATE PEACE BUILDING AGENCY	1,618,000.00	3,959,200.00	40.87
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	136,134,300.70	136,643,000.00	99.63
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION	110,544,132.50	114,067,127.00	96.91
011200400100	PLATEAU STATE HOUSE OF ASSEMBLY	150,713,473.71	251,284,500.00	59.98
011200500100	PLATEAU STATE HOUSE OF ASSEMBLY (OFFICE OF THE CLERK)	728,669,822.50	729,570,800.00	99.88
011200600100	PLATEAU STATE HOUSE OF ASSEMBLY (BUDGET)	152,737,000.00	154,040,000.00	99.15
011200700100	PLATEAU STATE HOUSE OF ASSEMBLY (FINANCE)	256,931,840.76	258,000,000.00	99.59
011200800100	PLATEAU STATE HOUSE OF ASSEMBLY (LEGISLATIVE)	1,473,634,427.38	1,476,000,000.00	99.84
011200800100	PLATEAU STATE HOUSE OF ASSEMBLY (PUBLICATION)	16,591,750.00	17,781,750.00	93.31
011200900100	PLATEAU STATE HOUSE OF ASSEMBLY (LEGAL)	17,700,000.00	19,571,200.00	90.44
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	145,775,207.78	147,000,000.00	99.17
012300300100	PLATEAU RADIO TELEVISION CORPORATION	133,717,615.01	133,822,000.00	99.92
012301300100	PLATEAU STATE PRINTING PRESS	784,000.00	926,000.00	84.67
012305500100	PLATEAU STATE PUBLISHING CORPORATION	13,353,773.91	14,094,000.00	94.75
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	73,806,750.00	74,200,000.00	99.47
014000100100	PLATEAU STATE AUDIT DEPARTMENT	80,148,883.25	82,888,472.00	96.69
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	229,960,866.83	232,433,500.00	98.94

014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION	3,881,367.26	6,502,760.00	59.69
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	-	52,250,000.00	-
014900100100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	700,912,237.77	704,409,998.00	99.50
014900200100	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD	7,858,145.35	8,431,400.00	93.20
016100100100	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	13,086,238,493.99	13,088,070,000.00	99.99
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	1,500,000.00	5,000,000.00	30.00
016103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD	727,729,733.75	728,790,000.00	99.85
016103900100	PLATEAU STATE FIRE SERVICE DIRECTORATE	-	1,725,000.00	-
	ADMINISTRATIVE SUB TOTAL	21,242,413,031.24	21,474,600,707.00	98.92
020000000000	Economic Sector			
021500400100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	33,986,700.00	44,000,000.00	77.24
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY	-	1,350,000.00	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	18,791,208.30	21,366,800.00	87.95
021510200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	16,141,344.49	18,490,270.00	87.30
022000100100	MINISTRY OF FINANCE	70,622,736.77	75,153,900.00	93.97
022000200100	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT	1,473,200.00	3,440,740.00	42.82
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT	1,546,740.00	4,560,000.00	33.92
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	412,122,702.36	413,048,797.00	99.78
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	1,297,980,066.40	1,308,223,985.00	99.22
022001000100	CONSOLIDATED REVENUE FUND CHARGES OFFICE	4,215,355,093.77	4,216,829,000.00	99.97
022200100100	MINISTRY OF COMMERCE AND INDUSTRIES	35,155,035.00	66,633,550.00	52.76
022200200100	JOS MAIN MARKET AUTHORITY	3,643,974.34	5,770,910.00	63.14
022200400100	PLATEAU STATE ONE STOP INVESTMENT	-	1,191,000.00	-
022800100100	MINISTRY OF SCIENCE AND TECHNOLOGY	1,500,000.00	4,330,999.00	34.63
022800200100	PLATEAU STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	19,711,387.24	22,000,000.00	89.60
022800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	970,000.00	3,900,000.00	24.87
022900100100	MINISTRY OF TRANSPORT	88,036,600.00	89,510,000.00	98.35
023400100100	MINISTRY OF WORKS	4,000,000.00	6,050,000.00	66.12
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	-	4,950,000.00	-
023300100100	MINISTRY OF MINERAL DEVELOPMENT	3,738,880.00	4,760,000.00	78.55
023305100100	PLATEAU STATE MINERAL DEVELOPMENT CO	8,624,140.00	12,000,000.00	71.87
023600100100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	18,965,500.00	20,000,000.00	94.83

023600200100	PLATEAU STATE TOURISM CORPORATION	62,309,545.00	66,115,000.00	94.24
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	12,377,552,272.28	13,000,000,000.00	95.21
023800400100	PLATEAU STATE BUREAU OF STATISTICS	13,000,000.00	18,037,500.00	72.07
025200100100	MINISTRY OF WATER RESOURCES AND ENERGY(WATER)	17,182,500.00	18,669,000.00	92.04
025200200100	PLATEAU STATE ENERGY CORPORATION	7,225,000.00	10,000,000.00	72.25
025210200100	PLATEAU STATE WATER BOARD	87,937,440.00	100,729,000.00	87.30
025210300100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	1,268,400.00	4,262,200.00	29.76
025210600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AN SANITATION AGENCY	10,036,400.00	12,000,000.00	83.64
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	180,000.00	2,325,000.00	7.74
025700100100	MINISTRY OF HOUSING	7,350,200.00	11,282,500.00	65.15
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD	14,964,666.35	16,801,642.00	89.07
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING	54,872,400.44	55,977,900.00	98.03
	ECONOMIC SEGMENT SUBTOTAL	18,906,244,132.74	19,663,759,693.00	96.15
030000000000	Law and Justice Sector			
031801100100	PLATEAU STATE JUDICIAL SERVICE COMMISSION	61,513,593.67	64,540,000.00	95.31
031805100100	PLATEAU STATE HIGH COURT OF JUSTICE	295,425,904.82	317,978,545.00	92.91
031805200100	PLATEAU STATE CUSTOMARY COURT OF APPEAL	314,848,922.26	324,872,830.00	96.91
031805300100	PLATEAU STATE SHARIA COURT OF APPEAL	74,880,253.74	82,041,975.00	91.27
031805400100	MULTI DOOR COURT HOUSE	31,498,600.00	34,000,000.00	92.64
032600100100	MINISTRY OF JUSTICE	192,451,590.00	193,017,620.00	99.71
032600300100	PLATEAU STATE DISABILITY RIGHTS COMMISSION	10,030,000.00	15,232,000.00	65.85
	LAW AND JUSTICE SEGMENT SUBTOTAL	980,648,864.49	1,031,682,970.00	95.05
	Regional Sector			
050000000000	Social Sector			
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(YOUTH)	21,685,700.00	26,082,300.00	83.14
051300100200	PLATEAU STATE SPORT COUNCIL	50,000,000.00	52,200,000.00	95.79
051300100300	PLATEAU UNITED FOOTBALL CLUB	166,705,758.00	168,858,200.00	98.73
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	166,343,990.00	170,040,000.00	97.83
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)	3,350,672,866.60	3,352,690,000.00	99.94
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION	121,981,040.28	123,600,000.00	98.69
051700800100	PLATEAU STATE LIBRARY BOARD	-	5,925,000.00	-
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION	7,189,600.00	10,000,000.00	71.90
051706700100	PLATEAU STATE ADULT AND NON-FORMAL EDUCATION AGENCY	1,105,800.00	3,057,000.00	36.17

051900100100	MINISTRY OF HIGHER EDUCATION	8,099,050.00	13,807,200.00	58.66
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	2,355,870,444.37	2,358,293,014.00	99.90
051900500100	COLLEGE OF EDUCATION, GINDIRI	119,419,338.66	120,734,306.00	98.91
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS	771,004,449.92	773,743,815.00	99.65
051900700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI	32,879,440.00	35,446,540.00	92.76
051900800100	PLATEAU STATE SCHOLARSHIP BOARD	304,775,645.00	306,039,000.00	99.59
052100100100	MINISTRY OF HEALTH	205,287,200.00	207,780,500.00	98.80
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	22,185,100.00	24,200,000.00	91.67
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	178,933,683.29	183,539,500.00	97.49
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	122,325,316.68	128,500,000.00	95.19
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	165,016,949.45	167,037,005.00	98.79
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	27,301,450.00	30,311,400.00	90.07
052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	109,237,420.00	112,392,450.00	97.19
052110600300	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	139,888,622.10	155,611,400.00	89.90
053500100100	MINISTRY OF ENVIRONMENT	317,385,252.00	320,529,350.00	99.02
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	304,112,320.93	307,390,000.00	98.93
053505600100	PLATEAU STATE NEWMAP	-	-	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,298,110,209.88	1,299,113,302.00	99.92
	SOCIAL SECTOR SUBTOTAL	10,367,516,647.16	10,461,921,282.00	99.10
	Total Overhead Cost	51,496,822,675.64	52,631,964,652.00	97.84

IPSAS CODE	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	Actual 2023	Total Budget 2023	% Performance
022001000100	BOND ISSUANCE	1,320,125,681.28	-	-
022001000100	EXCESS CRUDE ACCOUNT FACILITY	510,751,394.70	-	-
022001000100	SALARY BAIL OUT (1&2)	544,302,946.72	-	-
022001000100	COMMERCIAL BANK LOAN RESTRUCTURED	2,160,330,120.69	-	-
022001000100	BUDGET SUPPORT	1,143,545,028.68	-	-
022001000100	ECOLOGICAL	1,239,859,208.39	-	-
022001000100	2LP	3,239,908,174.48	3,239,908,174.48	100.00
022001000100	COVID 19 HEALTH FACILITIES	135,142,233.52	135,142,233.52	100.00
022001000100	CACS 2	11,995,719.98	11,995,719.98	100.00
022001000100	FOREIGN DEBTS	205,837,509.26	210,000,000.00	98.02
022001000100	COMMERCIAL BANKS	3,512,473,612.51	1,154,261,136.35	304.30
	Sub total	14,024,271,630.21	4,751,307,264.33	295.17

022001000100	LIABILITIES PAID	6,063,185,893.22	550,000,000.00	1,102.40
022001000100	JED	772,805,068.82	772,805,068.82	100.00
022001000100	BANK CHARGES	1,821,572,998.85	1,821,572,998.85	100.00
	Total Consolidated Revenue Fund Charges	22,681,835,591.10	7,895,685,332.00	287.27
	Employers Contribution to Pension according to Sector	Actual 2023	Total Budget	% Performance
	Administrative Sector	-		
011103500100	PENSION - REGULAR	7,189,249,672.74	7,230,000,000.00	99.44
011103500100	GRATUITY	760,265,534.34	770,000,000.00	98.74
	Economic Sector	-		-
	Law and Justice Sector	-		-
	Regional Sector			-
	Social Sector			-
022000700100	PENSION - TERTIARY INSTITUTIONS	480,332,488.78	500,000,000.00	96.07
	Total Employers Contribution to Pension	8,429,847,695.86	8,500,000,000.00	99.17
	Other Recurrent Payments/Expenditure			
	Repayments of External Loans	539,011,140.48	744,849,342.00	72.37
	Repayment of Bonds and Treasury Bonds	8,851,970,575.44	8,851,970,575.44	100.00
	Repayments of Internal Loans from other funds	3,074,146,350.91	2,520,044,498.56	121.99
	Sub-Total	12,465,128,066.83	12,116,864,416.00	121.99
	Grand Total	130,137,749,852.63	117,970,443,974.00	110.31

The Recurrent Expenditure (Actual) Performance as against the total Budget figure for the year **2023** was **110.31%**.

10.2 CAPITAL EXPENDITURE PERFORMANCE

The total Capital Expenditure (Actual) for the year **2023** was **N37,079,765,619.32** as shown in the Statements.

The Performance is as shown here under: -

IPSAS CODE	A - Details of Total Capital Expenditures (According to Sectors)			
		Actual 2023	Total Budget	% PERFORMANCE
01000000000	Administrative Sector			
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR			
011100100200	OFFICE OF THE DEPUTY GOVERNOR			
23010112	Procurement of office furniture	6,638,000.00	14,000,000.00	47.41
23010128	Procurement of Security Equip. (CCTV) & Accessories	550,000.00	14,000,000.00	3.93
23010139	Procurement of 20No Ordinary filling Cabinets, 4 Fire Proof and 3 iron safe cabinets	1,781,000.00	21,080,000.00	8.45
	Sub total	8,969,000.00	49,080,000.00	
011100300100	PLATEAU STATE BOUNDARY COMMISSION	-		
011100800100	PLATEAU STATE EMERGENCY RELIEF AND MANAGEMENT AGENCY			
23010139	Acquisition of Relief Materials	26,015,000.00	41,800,000.00	62.24
	Sub total	26,015,000.00	41,800,000.00	
016100100100	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE			
23010105	Procurement of various Models of Official Vehicles	10,121,028,150.00	10,350,000,000.00	97.79
23010127	Purchase of Fertilizer	3,000,000,000.00	3,150,000,000.00	95.24
	Sub total	13,121,028,150.00	13,500,000,000.00	
011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY			
23050128	CARES Program - Condition Operational Support Grant	39,520,000.00	239,990,000.00	16.47
23050128	CARES Program - Conditional Grants to support IT (Information Tech) Enhancement)	54,760,000.00	116,390,000.00	47.05
23050128	CARES Program support to finance amortised interest payment on new post COVID -19 loans	39,640,000.00	82,970,000.00	47.78
23050128	Empowerment of Youths & Women, Langtang South Constituency	1,000,000.00	2,000,000.00	50.00
23050128	Empowerment of Youths & Women, Mikang Constituency	15,000,000.00	15,000,000.00	100.00
23050128	Empowerment of Youths & Women, Jos South Constituency	7,000,000.00	7,000,000.00	100.00
23050128	Empowerment of Youths & Women, Mangu North Constituency	45,000,000.00	45,000,000.00	100.00
23050128	Empowerment of Youths & Women, Shendam Constituency	3,500,000.00	4,000,000.00	87.50

23050128	Provision of Motor Cycles to Youth, Mikang Constituency	25,000,000.00	25,000,000.00	100.00
23050128	Empowerment of Youths & Women, Pankshin South Constituency	14,000,000.00	14,000,000.00	100.00
23050128	Empowerment of Youths & Women, Pengana Constituency	9,500,000.00	10,000,000.00	95.00
	Sub total	253,920,000.00	561,350,000.00	
011103200100	INFRASTRUCTURE PROMOTION AND REGULATORY AGENCY			
011103300100	PLATEAU STATE AIDS CONTROL AGENCY			
011103500100	PLATEAU STATE PENSION BOARD			
014900200100	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD			
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD			
016103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD			
011108500100	PLATEAU STATE OPERATION RAINBOW			
23010128	Acquisition of Electronic Security Gadgets (plus Trackers)	517,281,466.00	645,000,000.00	80.20
23010128	Procurement of 2No. Armoured Personnel Carriers (APC)	214,934,343.38	250,000,000.00	85.97
	Sub total	732,215,809.38	895,000,000.00	
011108500100	PLATEAU STATE PEACE BUILDING AGENCY			
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY			
23050128	CARES Program - Community and Group Basic Services Infrastructure	62,923,045.69	90,000,000.00	69.91
	Sub total	62,923,045.69	90,000,000.00	
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION			
23010112	Purchase of Office Furniture and Fittings	1,070,000.00	5,000,000.00	21.40
23020101	Restructuring/Remodeling of Office Complex	5,500,000.00	8,000,000.00	68.75
	Sub total	6,570,000.00	13,000,000.00	
011201400100	PLATEAU STATE HOUSE OF ASSEMBLY			
23010105	Procurement of 1No Toyota Land Cruiser Jeep 2.7 Prado TX-L	2,055,453,500.00	2,061,000,000.00	99.73
23010105	Procurement of 9No Toyota Corolla 2.5 LE.	1,030,238,238.65	1,045,000,000.00	98.59
23010112	Acquisition of Office Equipment	39,559,567.50	50,000,000.00	79.12
23010113	Procurement of Laptops for Members	25,000,000.00	40,000,000.00	62.50
23010114	Procurement of Printing Press Machines	2,524,300.00	40,000,000.00	6.31
23010125	Acquisition of Library Books & Equipment/ Cons News paper	209,260,699.66	210,000,000.00	99.65

23020102	Construction of speaker & Dep. Speaker Residents at No:21 Old Bukuru Rd, St. Pirans	649,822,843.72	650,000,000.00	99.97
23020127	Establishment Legislative Information Management Information System & Internet services	24,781,550.00	60,000,000.00	41.30
23030101	Renovation of No6 & Speaker Guest House Hwolshe	395,624,110.00	400,000,000.00	98.91
	Sub total	4,432,264,809.53	4,556,000,000.00	
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION			
012300300100	PLATEAU RADIO TELEVISION CORPORATION			
23050128	5 KW Single FM eco-saving Tech Mangun	12,673,443.75	42,800,500.00	29.61
	Sub total	12,673,443.75	42,800,500.00	
012301300100	PLATEAU STATE PRINTING PRESS			
012305500100	PLATEAU STATE PUBLISHING CORPORATION			
23030103	Renovation of J.D. Gomwalk House & Old Standard Building Phase I	15,771,000.00	70,000,000.00	22.53
23050128	Overhauling of Pielomatic Machine	5,766,000.00	2,500,000.00	230.64
23050128	Bulk Procurement of consumables	662,500.00	10,708,000.00	6.19
	Sub total	22,199,500.00	83,208,000.00	
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE			
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE			
014000100100	PLATEAU STATE AUDIT DEPARTMENT			
23010106	Procurement of Motor Vehicle: -1No. Toyota Hilux Pick-up Van	15,100,000.00	40,000,000.00	37.75
23010112	Procurement of 10No. Office Tables for 5 Area Audit Offices	1,500,000.00	1,700,000.00	88.24
23010112	Procurement of 10No. Office Chairs for 5 Area Audit Offices	572,500.00	800,000.00	71.56
23010112	Procurement of 15No. Visitors Chairs for 5 Area Audit Offices	257,625.00	825,000.00	31.23
23010113	Procurement of 5No. Desktops Computers Sets for 5 Area Audit Offices	6,122,732.25	6,400,000.00	95.67
23010114	Procurement of 5No. HP Printers for 5 Area Audit Offices	1,316,750.00	2,925,000.00	45.02
23010119	Procurement of 5No. Generating Plants for 5 Area Audit Offices	429,375.00	1,625,000.00	26.42
23010119	Procurement of 5 Units of Television Sets	1,093,475.00	1,500,000.00	72.90
	Sub total	26,392,457.25	55,775,000.00	

014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT			
23010139	Procurement of 5No Office Fans And 5no. Refrigerators	4,558,100.00	6,000,000.00	75.97
	Sub total	4,558,100.00	6,000,000.00	
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION			
014900100100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION			
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION			
23010112	Acquisition of Office Furniture/Equipment	10,000,000.00	15,000,000.00	66.67
23020101	Building/Furnishing of Offices for 17 LGAs	14,622,240.00	25,000,000.00	58.49
23030103	Completion of Landscaping	7,500,000.00	7,500,000.00	100.00
	Sub total	32,122,240.00	47,500,000.00	
	Administrative Sector sub total	18,741,851,555.60	19,941,513,500.00	
020000000000	Economic Sector			
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT			
23010106	Procurement of 1No Hilux Van			
23010106	Procurement of 1No Hilux Van			
23010128	Acquisition of Fertilizer (Subsidy)	313,053,800.00	320,000,000.00	97.83
23010139	Provision of Assoted Pieces of Fertilizer for Distribution to Farmer in Wase Constituency	275,000,000.00	280,000,000.00	98.21
	Sub total	588,053,800.00	600,000,000.00	
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY			
021502100100	COLLEGE OF AGRICULTURE, GARKAWA			
021510200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME			
23050128	PADP Sustainability	49,701,400.00	50,000,000.00	99.40
23050128	Rural Access and Agricultural Marketing Project (RAAMP)	354,036,323.05	385,000,000.00	91.96
	Sub total	403,737,723.05	435,000,000.00	
022200100100	MINISTRY OF COMMERCE AND INDUSTRIES			
022200400100	PLATEAU STATE ONE STOP INVESTMENT CENTRE			
022200200100	JOS MAIN MARKET AUTHORITY			
022000100100	MINISTRY OF FINANCE			
23020103	Installation of Solar Backup System for the Ministry	23,381,750.00	47,000,000.00	49.75
	Sub total	23,381,750.00	47,000,000.00	

022000200100	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT			
23010139	Procurement of 2Nos. Laptops, 2Nos. Desktop Computers and 2Nos. External Hard Drives (500ghz)	1,000,000.00	1,000,000.00	100.00
	Sub total	1,000,000.00	1,000,000.00	
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT			
022000700100	OFFICE OF THE ACCOUNTANT -GENERAL			
23010113	Procurement of Tablets(IPADS) for AG, 5 No Directors @N214,000	322,500.00	2,000,000.00	16.13
23010139	Procurement of hardware and Software for Salary Administration/Automation	104,425,925.00	250,000,000.00	41.77
23050128	Processing of outdated store records to National Archive	23,425,000.00	25,000,000.00	93.70
	Sub total	128,173,425.00	277,000,000.00	
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES			
23010139	Procurement & Installation of Computer, Printers & Accessories for HQRTS & Six zonal offices	100,035,500.00	102,100,000.00	97.98
23030121	Building/Rehabilitation & Renovation of Office buildings at the Headquarters & Zonal Offices	5,548,400.00	40,221,944.00	13.79
	Sub total	105,583,900.00	142,321,944.00	
022800100100	MINISTRY OF SCIENCE AND TECHNOLOGY			
23050128	Basic Literacy Training on IT to EXCO Members, Permanent Secretaries and other cader of civil servants with computer ownership scheme to civil servant	4,217,500.00	7,500,000.00	56.23
23050128	ESTABLISHMENT OF FOOD PROCESSING EQUIPMENT AND MACHINERY INSTITUTE	19,731,650.00	200,000,000.00	9.87
23040108	Green Growth for MOS&T	3,717,500.00	60,000,000.00	6.20
	Sub total	27,666,650.00	267,500,000.00	
022800200100	PLATEAU STATE INFORMATION&COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY			
23020127	Rural Digital Centre	900,000.00	25,000,000.00	3.60
23050128	System Integration	3,850,000.00	8,700,000.00	44.25
	Sub total	4,750,000.00	33,700,000.00	
022800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD			
023300100100	MINISTRY OF MINERAL DEVELOPMENT			
	Sub total	0.00	33,710,000.00	
023305100100	PLATEAU STATE MINERAL DEVELOPMENT COMPANY			
23010112	Procurement of Furniture and Equipment	1,432,900.00	1,500,000.00	95.53
23050128	Procurement of Mineral Testing Tools	1,010,500.00	15,000,000.00	6.74

23050128	Procurement of Exploration Equipment (Terrametre)	9,214,300.00	10,000,000.00	92.14
23050128	Acquisition of Mining Titles (5No.)	3,160,000.00	30,000,000.00	10.53
23050128	Establishment of Mineral Buying Centre	3,396,700.00	30,000,000.00	11.32
23050128	Establishment of Mineral Laboratory and Analysis M/C	1,241,000.00	29,800,000.00	4.16
23050128	Establishment of Trading Capital (Monazite, Iron, Limestone & Lithium)	1,042,780.00	5,000,000.00	20.86
23050128	Establishment of e-Library/Training Centre/Mini - Museum	1,145,000.00	2,000,000.00	57.25
23050128	Intangible Asset (Website Creation)	194,400.00	4,312,555.00	4.51
23050128	Renovation of Civil Work	4,983,900.00	46,500,000.00	10.72
23050128	Renovation of Metal Work	60,000.00	3,791,300.00	1.58
23050128	Renovation of Electrical Work	2,999,500.00	14,153,645.00	21.19
	Sub total	29,880,980.00	192,057,500.00	
023400100100	MINISTRY OF WORKS			
023400200100	MINISTRY OF WORKS (ENGINEERING)			
022900100100	MINISTRY OF TRANSPORT			
23040108	Green Growth for Ministry of Transport	10,000,000.00	40,000,000.00	25.00
23010111	Acquisition and Refurbishment of Trains	655,000,000.00	1,000,000,000.00	65.50
	Sub total	665,000,000.00	1,040,000,000.00	
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY			
23030113	Maintenance of State Roads	5,697,745,540.13	5,700,000,000.00	99.96
	Sub total	5,697,745,540.13	5,700,000,000.00	
023600100100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY			
023600200100	PLATEAU STATE TOURISM CORPORATION			
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING			
23010139	Acquisition of Office Equipment (Computers/Accessories and Generator	38,000.00	5,000,000.00	0.76
23050128	PLATEAU STATE SCCU -N-CARES N650.0M/OGP N155.0M	12,535,500.00	105,000,000.00	11.94
23050128	STATE Intervention Projects	1,500,000.00	75,000,000.00	2.00
	Sub total	14,073,500.00	185,000,000.00	
023800400100	PLATEAU STATE BUREAU OF STATISTICS			
23050101	Conduct of Composite Survey	5,570,000.00	15,000,000.00	37.13
	Sub total	5,570,000.00	15,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES AND ENERGY(WATER)			
025200200100	MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)			
025200300100	PLATEAU STATE ENERGY CORPORATION			
23020103	Take-off Grant for Plateau State Energy Corporation	10,000,000.00	15,000,000.00	66.67
	Sub total	10,000,000.00	15,000,000.00	

025210200100	PLATEAU STATE WATER BOARD			
23010139	Acquisition of Pipes & Fittings for maintenance	3,000,000.00	20,000,000.00	15.00
23010139	Acquisition of Water Treatment Chemicals (HTH)	173,519,490.07	194,740,000.00	89.10
23030104	Renovation of Ground Water Supply Schemes, Ba'ap	8,313,000.00	10,000,000.00	83.13
23050128	SURWASH PROGRAMME FOR RESULTS YELWA area 1	139,859,211.38	187,000,000.00	74.79
23050128	SURWASH PROGRAMME FOR RESULTS YELWA area 2	22,520,022.28	100,000,000.00	22.52
23050128	Rehabilitation of Jos and Bukuru Treatment Plants Engineering (AFD)	3,000,000.00	94,690,000.00	3.17
	Sub total	350,211,723.73	606,430,000.00	
025210300100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY			
23020105	SURWASH Activities	495,562,838.47	581,600,000.00	85.21
	Sub total	495,562,838.47	581,600,000.00	
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)			
23050101	Consultancy for Preparation of Resettlement Action Plan (RAP) (SURWASH)	51,504,000.00	80,000,000.00	64.38
23050101	Preparation of Environmental and Social Management Plan (Consultancy) SURWASH	49,041,750.00	95,000,000.00	51.62
23050101	Feasibility Study and Detailed Engineering Design (Consultancy) SURWASH	94,445,306.08	110,000,000.00	85.86
23050101	Development of Risk resilient and Emergency Response Plan (Consultancy) SURWASH	14,249,535.00	16,000,000.00	89.06
23050109	Support the provision of 27 sanitation, hand washing and water facilities (WASH) in Primary Schools and Primary Health Cares (SURWASH)	9,998,000.00	57,000,000.00	17.54
23050128	Formation of Hygiene Clubs in Schools	11,389,000.00	15,000,000.00	75.93
23050128	Formation of Voluntary Hygiene Promoters (VHPs) in 15 LGAs	21,786,940.00	35,000,000.00	62.25
	Sub total	270,352,195.88	449,000,000.00	
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT			
025700100100	MINISTRY OF HOUSING			
23040108	Green Growth for Ministry of Housing	71,519,891.44	72,000,000.00	99.33
23020101	Renovation of NUJ Secretariat Jos	20,000,000.00	21,543,600.00	92.83
23030121	Demarcation of Offices/Furnishing	100,000,000.00	111,000,000.00	90.09
	Sub total	191,519,891.44	204,543,600.00	
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD			
23020114	Construction /Rehabilitation of Roads in Jos/Bukuru Metropolis	268,200,800.00	273,000,000.00	98.24
23050128	Beautification of Gardens and Road Medians in Jos/Bukuru	32,503,669.00	40,000,000.00	81.26
	Sub total	300,704,469.00	313,000,000.00	
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING			
23010101	Land Compensation and Public Acquisition	159,862,029.97	160,000,000.00	99.91
23010101	Aquisition of Land for Layout Preparation	25,679,803.00	40,000,000.00	64.20

23010133	Procurement of 5Nos Digital Survey Equipments for Area Offices	6,749,886.00	9,000,000.00	75.00
23010133	Provision of Second Order Controls (Survey Department)	7,314,950.00	10,000,000.00	73.15
23010139	Procurement of 1No Continious Ref. Station (Cors)	55,348,047.25	60,000,000.00	92.25
23010139	PLAGIS Accessories (120No. Inverter Batteries, CISCO Switches	8,781,530.25	9,000,000.00	97.57
23020101	Building/Expansion of PLAGIS Building	6,464,613.00	10,000,000.00	64.65
23050128	Expansion of Land Records and Deeds Registries	1,809,000.00	2,500,000.00	72.36
23050128	Mapping for Cadastral Jos at Scale 1:2000	9,538,441.50	10,000,000.00	95.38
	Sub total	281,548,300.97	310,500,000.00	
	Economic Sector Sub Total	9,594,516,687.67	11,415,653,044.00	
	Law and Justice Sector			
031801100100	PLATEAU STATE JUDICIAL SERVICE COMMISSION			
23010106	Procurement of Motor Vehicles	39,487,000.00	295,000,000.00	13.39
23010139	Procurement of 3Nos Computers/Accessories Photocopier and office equipment	3,701,625.00	5,000,000.00	74.03
23030121	Renovation of Office Complex	201,832,973.88	30,000,000.00	672.78
	Sub total	245,021,598.88	330,000,000.00	
032600100100	MINISTRY OF JUSTICE			
23010102	Procurement of 2No Hilux Van	24,000,000.00	50,000,000.00	48.00
23010125	Acquisition of 8 Plots in Langtang and Shendam	1,000,000.00	1,000,000.00	100.00
23020105	Drilling of Boreholes for Office and Quarters	4,907,600.00	4,965,900.00	98.83
	Sub total	29,907,600.00	55,965,900.00	
031805100100	PLATEAU STATE HIGH COURT OF JUSTICE			
23010105	Procurement of Vehicle for Judges	79,540,700.00	100,000,000.00	79.54
23010106	Procurement of 1No Hilux Van	15,000,000.00	30,000,000.00	50.00
23010112	Procurement of Furniture and fittings for Offices, Chambers and Court Rooms	98,362,800.76	100,000,000.00	98.36
23010113	Procurement of 20 Computer Sets Printers Accessories & 16 Laptops	22,342,313.00	25,000,000.00	89.37
23010125	Acquisition of Law Books	2,560,080.00	4,000,000.00	64.00
23020101	Building of High Court Complex phase I	161,751,311.52	165,000,000.00	98.03
23020101	Construction/Provision of Water Facilities	8,046,000.00	10,000,000.00	80.46
23030121	Renovation of Old High Court, 35 Magistrates Court & High court at Langtang , Pankshin, Shendam & Mangu	103,155,859.68	105,000,000.00	98.24
	Sub total	490,759,064.96	539,000,000.00	

031805200100	PLATEAU STATE CUSTOMARY COURT OF APPEAL			
23010108	Procurement of 1No. Toyota 16 Seater Bus,3 Judges cars and Ag. President car	105,000,000.00	300,000,000.00	35.00
23010113	Procurement of 13 Lap-Tops and 13 Desktop Computers, Printers and Installation	17,707,500.00	18,720,000.00	94.59
23010113	Construction of ICT Building/ Infrastructures within the Court Premises	457,500.00	52,900,000.00	0.86
23010119	Procurement and Installation of 100 KVA (Silent) Generator	9,925,749.00	16,000,000.00	62.04
23010125	Acquisition of Law Books	9,041,250.00	10,000,000.00	90.41
23010125	Acquisition of Office Furniture	600,000.00	60,000,000.00	1.00
23020101	Fencing of Court Premises	28,984,500.00	30,000,000.00	96.62
23020105	Drilling of 2No. Borehole within the Court Office Premises and Residence of the Hon. President	3,690,000.00	20,000,000.00	18.45
23030121	Renovation of Customary Court building	17,259,550.00	100,000,000.00	17.26
	Sub total	192,666,049.00	607,620,000.00	
031805300100	PLATEAU STATE SHARIA COURT OF APPEAL			
23010102	Construction of Office Buildings	4,685,000.00	30,000,000.00	15.62
23010106	Procurement of Motor Vehicles	59,837,940.08	85,000,000.00	70.40
23010112	Purchase of Office Furnitures and Fittings	6,267,000.00	10,000,000.00	62.67
23010125	Acquisition of Law Books	2,000,000.00	5,000,000.00	40.00
23020105	Provision of Office Buildings	3,600,000.00	6,700,000.00	53.73
23030121	Renovation of Sharia Court Complex	23,260,914.50	35,000,000.00	66.46
	Sub total	99,650,854.58	171,700,000.00	
031805400100	MULTI-DOOR COURT HOUSE			
23010106	Procurement of Motor Vehicles	17,838,000.00	0.00	-
23010112	Purchase of Office Furnitures and Fittings	12,328,600.00	12,350,000.00	99.83
23010119	Purchase of Power Generating Set	14,518,000.00	15,000,000.00	96.79
	Sub total	44,684,600.00	27,350,000.00	
032600300100	PLATEAU STATE DISABILITY RIGHTS COMMISSION			
	Law and Justice Sector sub-total	1,102,689,767.42	1,731,635,900.00	
	Regional Sector	-	-	
050000000000	Social Sector			
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(YOUTH)			
051300200100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(SPORT)			
23010105	Procurement of Sports Wears	3,000,000.00	25,120,000.00	11.94
	Sub total	3,000,000.00	25,120,000.00	

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			
23010108	Procurement of 1No 18 Seater Bus	17,000,000.00	27,000,000.00	62.96
23020104	Construction of Shops at the Multipurpose Centre	13,280,000.00	25,000,000.00	53.12
	Sub total	30,280,000.00	52,000,000.00	
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)			
23050128	Payment of WASC and NECO to Candidate Langtang North Central	12,000,000.00	15,000,000.00	80.00
23050128	Payment of SSCE to students Mikang Constituency	10,000,000.00	10,000,000.00	100.00
	Sub total	22,000,000.00	25,000,000.00	
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION			
23050128	UBEB Matching Grant	835,687,028.84	893,311,400.00	93.55
	Sub total	835,687,028.84	893,311,400.00	
051700800100	PLATEAU STATE LIBRARY BOARD			
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION			
23010113	Procurement of 6Nos. HP Digital Premium Comp., Accessories,6Nos.Laptop & 1No. Photocopier	2,740,000.00	5,500,000.00	49.82
23010119	Procurement of 1No Generator (Igwe)	220,000.00	300,000.00	73.33
	Sub total	2,960,000.00	5,800,000.00	
051706700100	PLATEAU STATE ADULT AND NON -FORMAL EDUCATION AGENCY			
052100100100	MINISTRY OF HEALTH			
23010122	Acquisition of Drugs & Hospital Consumables	45,000,000.00	45,000,000.00	100.00
23010122	Procurement of Medical Equipment & Furnishing Of Secondary Health Care Facilities in the State	59,026,187.22	80,000,000.00	73.78
23010122	Procurement/Distribution of Treated Mosquito Nets	36,201,625.00	40,000,000.00	90.50
23020106	Completion/Expansion of 3No. Gen. Hospital at Riyom (504,m) Mabudi (400m) & Kwal(Kanke LGA(400m))	79,650,521.10	80,000,000.00	99.56
23020106	Renovation/Building of PSH, Jos	44,625,730.42	52,000,000.00	85.82
23050128	ARIN/ Infection, prevention and control	2,013,987,718.96	2,060,000,000.00	97.77
	Sub total	2,278,491,782.70	2,357,000,000.00	
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY			
23050128	Contribution to Immunization	1,080,284,868.56	1,092,000,000.00	98.93
	Sub total	1,080,284,868.56	1,092,000,000.00	
052100400100	PLATEAU STATE SPECIALIST HOSPITAL			
23010122	Procurement of Specialized Hospital equipment	50,000,000.00	102,700,000.00	48.69
	Sub total	50,000,000.00	102,700,000.00	
052100500100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD			
052100600100	COLLEGE OF NURSING AND MIDWIFERY, VOM			
23020107	Building of Lecture Halls I	9,997,000.00	13,000,000.00	76.90
23020107	Establishment of ICT Centre	2,500,000.00	3,000,000.00	83.33
	Sub total	12,497,000.00	16,000,000.00	

052100900100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN			
052100700100	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN			
23020101	Building & equipping of Admin. Block	24,461,921.50	46,970,000.00	52.08
	Sub total	24,461,921.50	46,970,000.00	
052100800100	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY			
23010105	Procurement of 6No. Hilux	26,000,000.00	165,000,000.00	15.76
23010112	Furnishing and Equipping of Offices	17,450,000.00	21,200,000.00	82.31
23010113	Procurement of 5No. Laptops and 5No. Printers	7,493,695.00	11,000,000.00	68.12
23010139	Procurement of Computer Accessories	42,001,480.86	68,200,000.00	61.59
23050128	Domestic Resource Mobilization -Consultant Services	693,984,792.20	750,200,000.00	92.51
	Sub total	786,929,968.06	1,015,600,000.00	
053500100100	MINISTRY OF ENVIRONMENT			
23040106	CLIMATE CHANGE STATE PROGRAMME	48,901,090.00	50,000,000.00	97.80
23040108	Green Growth Min. of Environment	29,880,980.00	60,000,000.00	49.80
23040108	AGRO-CLIMATIC RESILIENCE IN SEMI ARID LANDSCAPED (ACReSAL)	1,045,078,414.71	1,050,000,000.00	99.53
	Sub total	1,123,860,484.71	1,160,000,000.00	
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY			
23010139	SURWASH Activities	77,401,071.90	100,917,000.00	76.70
	Sub total	77,401,071.90	100,917,000.00	
053501600100	PLATEAU STATE NEWMAP DEVELOPMENT AGENCY			
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS			
23010114	Procurement of Digital Printers & Accessories	10,950,000.00	35,000,000.00	31.29
23020101	Construction/Expansion of Offices at MLGCA	38,833,000.00	40,000,000.00	97.08
23020102	Purchase of Office Furniture	9,000,000.00	25,000,000.00	36.00
23050102	Hosting of Website	12,000,000.00	20,000,000.00	60.00
	Sub total	70,783,000.00	120,000,000.00	
056400100100	MINISTRY OF HIGHER EDUCATION			
23010106	Procurement of 1No. Hilux Van	25,000,000.00	35,000,000.00	71.43
23010112	Furnishing of Offices (Tables, Chairs, Carpets etc.)	3,480,000.00	3,500,000.00	99.43
	Sub total	28,480,000.00	38,500,000.00	
056400400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI			
23010105	Procurement of Official Vehicles (2No. Toyota Camry)	12,266,000.00	15,000,000.00	81.77
23010112	Aquisition of Office Equipment and Fittings	4,000,000.00	8,500,000.00	47.06
23010112	Furnishing of Offices	4,000,000.00	5,000,000.00	80.00
23020102	Construction and Furnishing of Demonstration of Hostel for Hospitality Dept. (TETFUND)	24,111,344.81	28,500,000.00	84.60

23020102	Landscaping, Building & Renovation of Hostels	13,966,512.00	13,983,799.00	99.88
23020107	Fencing of School Environment (Phase 1)	25,000,000.00	25,000,000.00	100.00
23020111	Library Development (TETFUND)	98,432,675.00	25,000,000.00	393.73
23030101	Renovation of Hostels	9,200,000.00	41,000,000.00	22.44
23030103	Physical Infrastructure/Project Upgrade (TETFUND)	9,994,450.00	10,000,000.00	99.94
23030106	Physical Projects Maintainance (TETFUND)	466,509,323.39	251,400,000.00	185.56
23050128	TET Fund Zonal Intervention	9,999,529.95	10,000,000.00	100.00
23050128	Institution-based Research (TETFUND)	49,999,310.00	50,240,000.00	99.52
	Sub total	727,479,145.15	483,623,799.00	
051900500100	COLLEGE OF EDUCATION, GINDIRI			
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS			
23010112	Acquisition of Office Equipment and Furniture	7,354,500.00	10,000,000.00	73.55
23010122	Procurement of University Health Service Equipment	28,831,837.57	30,000,000.00	96.11
23010125	Acquisition of Lab equipment & others	8,375,325.01	5,000,000.00	167.51
23010125	Acquisition of Library Books TET Fund	2,640,833.76	50,000,000.00	5.28
23010139	Acquisition of Lab. Equipment & others Needs Assesment (PINAPU)	4,730,300.00	15,000,000.00	31.54
23020101	Building and Furnishing of Faculty of Health Science (TET Fund)	29,324,944.51	91,550,290.00	32.03
23020101	Construction of Faculty of Law	50,000,000.00	100,000,000.00	50.00
23020101	Proposed Construction of Academic Planning Department (TETFUND)	33,468,303.08	121,000,000.00	27.66
23020101	Schools Accreditation/Convocation -PLSG	99,586,817.68	100,000,000.00	99.59
23020101	Construction of Students Hostel - NEEDS	70,500,000.00	70,500,000.00	100.00
23020102	Construction of Female Hostel	3,357,000.00	20,000,000.00	16.79
23020107	Construction of Schools of Post Graduate Studies	21,749,894.00	24,873,600.00	87.44
23020107	Proposed construction of Laboratories and Studio for Faculty of Environmental Sciences (TETFUND)	25,165,697.81	125,000,000.00	20.13
23020112	Construction/Equipping of Mini Stadium with Sporting Facilities, Phase I PINAPU	4,897,525.01	150,000,000.00	3.27
23020114	Road Network Academic Area	27,601,556.67	30,000,000.00	92.01
23020124	Construction of Shopping Complex (PLSG)	6,609,786.26	60,000,000.00	11.02
23020127	Internet Link to Offices, Classrooms and Laboratories/Intercom (PLSG)	2,870,000.00	5,000,000.00	57.40
23030106	Renovation of Laboratory (FGMOE) PINAPU	7,528,547.17	10,000,000.00	75.29
23050128	Land and Property compensation	6,518,468.68	10,000,000.00	65.18
	Sub total	441,111,337.21	1,027,923,890.00	
051900700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI			
051900800100	PLATEAU STATE SCHOLARSHIP BOARD	-		
23050128	CONSTITUENCY ALLOWANCE GENERAL	45,000,000.00	55,000,000.00	81.82
	Sub total	45,000,000.00	55,000,000.00	
	Social Sector sub total	7,640,707,608.63	8,672,466,089.00	
	Total Details of Capital Expenditures	37,079,765,619.32	58,980,890,617.00	62.87

The Capital Expenditure (Actual) Performance as against the total Budget figure for the year 2023 was **62.87%**.

11.0 MINISTERIAL AUDIT

11.1 INTRODUCTION: In the course of our routine audit of Accounts of MDAs during the year under review (2023), observations were raised and brought to the attention of the Accounting Officers but some responses were yet to be received. Below is the Audit update of the MDAs up to **31st December 2022** and some of the queries raised against the audited Accounts due as at that date: -

AUDIT STATUS AS AT 31 ST DECEMBER, 2022						
S/NO	MDA	PERIOD OF LAST AUDIT	STATUS OF REPORT	OUTSTANDING AUDIT PERIOD	REMARKS	
1	MINISTRY OF TRANSPORT	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED	
2	MINISTRY OF WORKS	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED	
3	MINISTRY OF SCIENCE & TECHNOLOGY	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED	
4	MINISTRY OF FINANCE	AUDITED UP TO 2022	REPORT ISSUED	-	-	
5	MINISTRY OF TOURISM & CULTURE	AUDITED UP TO 2021	REPORT YET TO BE ISSUED	2022	NOT YET ASSIGNED	
6	MINISTRY OF AGRICULTURE & NAT. RESOURCES	AUDITED UP TO 2020	REPORT YET TO BE ISSUED	2021 & 2022	WIP	
7	MINISTRY OF JUSTICE	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED	
8	MINISTRY WOMEN AFFAIRS & SOC. DEV.	AUDITED UP TO 2021	REPORT NOT YET ISSUED	2022	NOT YET ASSIGNED	
9	MINISTRY OF YOUTHS & SPORTS	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED	
10	MINISTRY OF LANDS, SURVEY & T.P	AUDITED UP TO 2021	REPORT ISSUED	2022	WIP	
11	MINISTRY FOR MINERAL DEVELOPMENT	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED	
12	MINISTRY OF ENVIRONMENT	AUDITED UP TO 2021	REPORT ISSUED	2022	WIP	
13	MINISTRY OF HEALTH	AUDITED UP TO 2022	REPORT YET TO BE ISSUED	-	-	
14	MINISTRY OF EDUCATION	AUDITED UP TO 2022	REPORT ISSUED	-	-	
15	MINISTRY OF HIGHER EDUCATION	AUDITED UP TO 31 ST MAY 2023	REPORT ISSUED	-	-	
16	MINISTRY OF COMMERCE & INDUSTRY	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED	
17	MINISTRY OF INFORMATION & COMMUN.	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED	

18	MINISTRY OF WATER RES. & ENERGY	AUDITED UP TO 2021	REPORT ISSUED	2022	WIP
19	MINISTRY FOR PHYSICAL PLANNING & URBAN DEV.	AUDITED UP TO 2021	REPORT YET TO BE ISSUED	2022	NOT YET ASSIGNED
20	MINISTRY FOR BUDGET & PLANNING	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED
21	MINISTRY OF HOUSING	AUDITED UP TO 2017	REPORT ISSUED	2018 TO 2021	NOT YET ASSIGNED
22	OFFICE OF THE HEAD OF CIVIL SERVICE	AUDITED UP TO 2021	REPORT YET TO BE ISSUED	2022	NOT YET ASSIGNED
23	OFFICE OF THE SECT.TO THE GOVT OF THE STATE (OSGS)	AUDITED UP TO 2022	REPORT ISSUED	-	-
24	CIVIL SERVICE COMMISSION	AUDITED UP TO 2021	REPORT YET TO BE ISSUED	2022	WIP
25	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION	AUDITED UP TO 2022	REPORT ISSUED	-	-
26	PLATEAU STATE HOUSE OF ASSEMBLY	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED
27	BOUNDARY COMMISSION	AUDITED UP TO 2012	REPORT ISSUED	2013 TO 2022	NOT YET ASSIGNED
28	JUDICIAL SERVICE COMMISSION	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED
29	HIGH COURT OF JUSTICE	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED
30	TEACHERS SERVICE COMMISSION	AUDITED UP TO 2011	REPORT ISSUED	2012 TO 2022	NOT YET ASSIGNED
31	FIRE SERVICE DIRECTORATE	AUDITED UP TO 2021	REPORT NOT YET ISSUED	2022	NOT YET ASSIGNED
32	ADULT & NON FORMAL EDUCATION	NO PERIOD OF LAST AUDIT	-	-	-
33	OFFICE OF THE ACCOUNTANT - GENERAL	AUDITED UP TO 2021	REPORT ISSUED	2022	WIP
34	OFFICE OF THE AUDITOR-GENERAL	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED
35	SHARIA COURT OF APPEAL	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED
36	CUSTOMARY COURT OF APPEAL	AUDITED UP TO 2022	REPORT ISSUED	-	-
37	DEPUTY GOVERNORS OFFICE	AUDITED UP TO 2022	REPORT ISSUED	-	-

38	GOVERNOR'S OFFICE	AUDITED UP TO 2022	REPORT NOT YET ISSUED	-	-
39	PLANNING COMMISSION	NO PERIOD OF LAST AUDIT	NO REPORT	FROM INCEPTION	NOT YET ASSIGNED
40	PLATEAU STATE DEBT MANAGEMENT OFFICE	AUDITED UP TO 2021	REPORT ISSUED	2022	NOT YET ASSIGNED
41	PLATEAU STATE SCHOLARSHIP BOARD	AUDITED UP TO 2020	REPORT ISSUED	2021 & 2022	NOT YET ASSIGNED
	* WIP - WORK -IN-PROGRESS				

11.2. CURRENT AUDIT QUERIES (MINISTRIES AND DEPARTMENTS):- This refers to observations sent during the period of the report and responses are yet to be received. They are detailed here below: -

- ✓ **Ministry of Justice:** - We had reported in our **2021** audit Report that, Payment Vouchers worth **N411,000.00** were not supported with documents to authenticate the genuiness of the expenditure. No response has been received. This should be investigated for possible recoveries if the expenses are proved not to be genuine.
- ✓ **Ministry of Higher Education:-** In our Report for the year **2022**, we had queried that: -
 - I. All payment Vouchers were not attached with approvals of the Chief Accounting Officer (Permanent Secretary) of the Ministry. The genuiness of the payments could not be ascertained by us during the exercise and no response has been received. This should be investigated please;
 - II. Bank Reconciliation Statements were not prepared for the period and this can lead to loss of funds if there are discrepancies in the Bank Statements that are yet to be cleared;
 - III. Receipts Invoice of Tax payments were not submitted to us during the exercise and no response has been received. The Ministry should be mandated to show evidences of Tax remittances to the appropriate Tax authorities;
- ✓ **Ministry of Tourism and Culture:** -We had reported in our audit report for the year **2021** that the sum of **N2,649,500.00** was withdrawn from the Ministry's account but there was no record to show that the Ministry received Value for any activity done with the money. This should be investigated for possible recovery, please.
- ✓ **High Court of Justice:** - We had queried in our report for the period **January to December, 2021:-**
 - a. Payment Vouchers without supporting documents totaling **N17,298,124.20** but no response has been received. This should be investigated for possible recovery, please;
 - b. Payment Vouchers cheked by us for the year were not checked by the Internal Audit Unit of the Agency. This shows that the Internal Control System of the whole Agency is very weak and this could lead to abuse of Government Policies and Regulations. The Court should be directed to avail all Payment Vouchers to the Internal Audit Unit for their routine checks before any payment is made;
 - c. Assets Register was not maintained for the Assets of the Court. This may, definitely, lead to loss of some of the items because their current locations are not revealed in any record. We had adviced that, an Asset Register should be created. The Agency has not responded to this query to enable us know if there is adherence;
 - d. We also queried lack of availability of all necessary documents in respect of Salary payments for the audit exercise. The Salary Consultant should be mandated to provide the records for

scrutiny, please;

- e. We further queried lack of retirement of Imprest by all Imprest Office holders in the High Court. We wish to recommend that all Imprests Office holders be mandated to provide evidence of expenditure incurred using the money advanced to them for Office upkeep.

11.3. PREVIOUS AUDIT QUERIES (MINISTRIES AND DEPARTMENTS)

In my previous years Audit Reports, I had enumerated a lot of observations raised by my field Officers assigned to audit Ministries, Departments and Agencies. On till now, I am yet to be informed by the Honourable House of Assembly Public Accounts Committee (PAC) that these issues have been dealt with and recommendations made to me to enable me write them off from my report to avoid bringing them up in my subsequent reports.

I will, however, still report them as follows: -

1. **Ministry of Commerce and Industries:** - We had observed in our Audit Report on the Accounts of the Ministry, reference **GJO.9/VOL.I/95** dated **29th March, 2022** a shortage of **N112,668.70**. No proper response has been received. This should be investigated for possible recovery please.

We had also reported in the same Report that the sum of **N1,020,000.00** was shown in the Accounts as Revenue generated by the Ministry but not remitted to the State Consolidated Revenue Account. The Revenue Officer, **Mr. Lawrence Lankwap (Now Retired)** could not explain the position of the missing Revenue and no response has been received by the Ministry. This should be investigated for possible recovery, please.

- a. In the same Report, the sum of **N8,850,000.00** was reported to have been spent for renovation and furnishing of a **ONE – STOP – SHOP** but no documentation was attached to the Payment Voucher to authenticate the Expenditure. No proper response from the Ministry. This should be investigated please.
- b. The sum of **N1,325,441.00** Revenue generated by Jos Main Market Authority (**a Parastatals under the Ministry**) was shown in the records but was not remitted to the Consolidated Revenue Fund. The Agency is required to provide approval by the Executive Governor or recovery should be made.
- c. We had issued a query with ref. No. **GJO.9/VOL.I/xxx** dated **16th February, 2021** that the sum of **N298,793.75** was unaccounted for and no response has been received. Kindly investigate this shortage for possible recovery.

2. High Court of Justice

- a. We observed in our report reference **JJO.13/VOL.II/887** dated **6th April 2023** for the year ended **31st December 2021**, that the sum of **N17,298,124.20** was spent

without proper documentation to authenticate the expenditure. **No** response has been received from the Agency. This should be investigated for possible recovery please.

- b. We had also observed in the same report that Salary Transmitting Unit (**SMART APPS**) have not been providing Salary Transmission Reports (**from the Bank end**) to the Salary Administration Section of the Agency. No response has been received. This should be investigated please.

3. Ministry of Finance

- (a) We observed in our **2021** report reference **GJO.3/VOL.VII/236** dated **17th October, 2022** a shortage of **N144,837.13**. The report was issued and no response has been received. This should be investigated for possible recovery please.

- (b) We had reported in our Audit Inspection Report for the year **2020** that Bank Reconciliation Statements are not prepared by this Ministry which can lead to loss of funds because the Agency is expected to keep track of its operations with the Bank to avoid such. You are to caution the Ministry to prepare and keep Bank Reconciliation Statements on a monthly basis to avoid any loss of Government funds;
We also observed, in the same report, that the Ministry does not have a functional Internal Audit Unit. This is a key Ministry of the State, lack of a strong Internal Control System can lead to loss of Government valuable Assets. The Public Accounts Committee of the State House of Assembly to direct the Ministry to put in place a strong Internal Control System where the Internal Audit is key.

4. Deputy Governor's Office

- (a) During the year under review (**2022**), our report for the year **2021** was issued with reference **GJO.18/VOL.I/59** dated **21st September, 2022** and was reported a shortage or amount unaccounted for in the sum of **N3,559.80** and the sum of **N81,111,698.15** worth of Payment Vouchers was not presented for our scrutiny. No response was received. This should be investigated please.
- (b) In the same report, we observed that Payment Vouchers in respect of imprest advanced to imprest Office holders worth **N69,088,000.00** were presented without supporting documents. No response to explain why the imprest were not retired. This should be investigated please.
- (c) Also, the sum of **N1,420,000.00** in respect of trips was not retired or the Vouchers were not properly documented. No response has been received. This should be investigated please.

5. Ministry of Lands, Survey and Town Planning

- (a) In our report reference **GJO.15/VOL.III/69** dated **5th April, 2023**. We reported the sum of **N14,699.55** as amount unaccounted for. This should be investigated for recovery please.
- (b) Our Audit Inspection Report of **January to December 2016**, dated **29th January 2018**, the Receipt and Payments Account showed that the sum of **N1,176,993.50** was said to have not been accounted for. Response received but very unsatisfactory. We also queried in the same report that **N27,173,255.02** was deducted from Contractors but not paid to the relevant Tax Authority. This issue was completely dodged in their response. This should be investigated with a view of recovery. On **PV No. 481** the sum of **N646,000.00** was raised for the payment of Computers for the Agency but they are yet to be bought. In their response, it was stated that only the **DFS** can explain and not the Cashier. This should as well be investigated.

6. Office of the Accountant-General

- (a) In our report reference **GJO.40/VOL.III/672** dated **30th August, 2022**, we reported the sum of **N205,000.00** as total amount on Vouchers without supporting documents. The Report has been issued and no response has been received. This should be investigated for possible recoveries please.

7. GOVERNMENT HOUSE: - Our **2019** Audit Report shows a shortage of **N153,432.00** which was not accounted for. A query was issued dated **23rd June, 2020** and no response has been received as at the time of writing this report. This issue should be investigated for possible recovery please.

Our Report ref. **GJO.1/VOL.II/675** dated **30th September, 2021**, we had reported a shortage of **N128,617.12** and no response has been received to clarify unaccounted funds. This should be investigated for possible recovery please.

8. MINISTRY OF EDUCATION: - We had queried in our Report ref. No. **GJO.7/VOL.VII/116** an unaccounted sum **N500,000.00** and no response has been received from the Ministry. This should be investigated for possible recovery.

We also queried the sum of **N5,294,327.93** as collections for Office upkeep, through the Area Inspectorate Offices, from various Secondary Schools in the State. This should be investigated for possible recovery as this is against Government directive to stop or desist from such collections by the Ministry through its Zonal or Area Offices.

9. CUSTOMARY COURT OF APPEAL: - A query ref. No. **GJO.39/VOL.II/xxx** dated **18th October, 2016** was issued where the sum of **N14,692,622.48** was reported unaccounted for and no response by the Agency. Investigate for possible recovery please.

- 10. MINISTRY OF YOUTHS AND SPORTS:** - we had queried the sum of **N15,187,000.00** as amount not properly accounted for .i.e. Vouchers raised without supporting documents in our Report ref. No. **GJO.6/VOL.I/67** dated **10th September, 2020**. Investigate for possible recovery please.
- 11. MINISTRY OF ENVIRONMENT:** -We had reported in our Report with ref. No. **GJO.29/VOL.I/235** dated **30th September, 2021** that there was a contrast in the records for payment of State Ad-hoc Staff that shows amounts not accounted. Could you investigate further for possible recoveries please.
- (a) In our report for the year ended **31st December, 2019**, with **Ref. No. GJO. 29/Vol. I/22** dated **6th October, 2020**, we had reported a shortage in the sum of **N8,529,023.07** and no response has been received in attempt to show any documentary evidence of the expenditure or recovery of the amount involved.
- In the same report, we also reported that vouchers without supporting documents, worth **N919,100.00** were presented to the team of auditors during the exercise and the ministry is yet to respond to the query.
- These issues should be investigated for a possible recovery of the sum of **N9,448,123.07 (N8,529,023.07 + N919,100.00)**.
- (b) We queried in our Audit Report ref. No. **GJO.29/VOL.I/51** dated **2nd May, 2016** for the period **January to December 2016** in respect of Local Government Adhoc Staff payments that the sum of **N357,000.00** was not accounted for. This should be investigated please.
- (c) 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 but no response has been received. This needs to be investigated.
- (d) Our Audit Query reference number **GJO.3/VOL.VI/51** dated **12th January, 2016** and receipted **15th January, 2016** in which we raised the following observations and are still being awaited:
- * **Receipts and Payments Account (Diesel & Lubricants):** The sum of **N6,996,848.68** was reported unaccounted for;
 - * **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;
 - * 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;

- * 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.

12. MINISTRY OF JUSTICE:- We had queried in our report **Ref No. GJO. 8/Vol III/404** dated **23rd June, 2020** for the period **1st January to 31st December, 2019** that the sum of **N1,300,000.00** was refunded as loan borrowing but no adequate documentation to show that expenditure in respect of the said borrowing was used in line with the approved Budget of the Ministry. Also, in the same report, the sum of **N1,974,500.00** was paid as a contract sum for the fencing of Commissioner's Residence without provision for Tax Deductions.

No response has been received from the ministry in respect of the two queries. This should be investigated.

13. MINISTRY OF YOUTHS AND SPORTS DEVELOPMENT: - In our Audit Report for the period **1st January to 31st December, 2019**, the following queries were raised:

- a. The sum of **N32,499.70** was reported as amount expended over and above what the ministry received in the year but the ministry could not explain or reveal any additional source of income which was not disclosed during the exercise.
- b. The sum of **N15,187,000.00** was reported in the same report as the total amount on payment vouchers presented for the exercise without supporting documents authorizing or authenticating the expenditures said to have been incurred.

These issues should be investigated for proper explanation or possible recoveries.

14. MINISTRY OF BUDGET AND PLANNING: - In our Audit Report for the period **1st January to 31st December, 2019** with **Ref. No. GJO. 43/Vol. I/7** dated **23rd March, 2021**, we had reported a cash shortage of **N290,298.62** but as at the time of this report, no response has been received from the ministry. This should be investigated.

15. MINISTRY OF SCIENCE AND TECHNOLOGY: In our report ref. No. **GJO.34/VOL.I/44**, we had reported the sum of **N2,535,499.00** as expenditure assumed to have been incurred but no supporting documents to authenticate its genuineness. This should be investigated.

16. MINISTRY OF FINANCE:- 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 was revenue to the Government to the tune of **N2,790,763.78** was credited to the Operations Account and spent by the Ministry. This should be recovered and refunded to the Consolidated

Revenue Account as Internally Generated Revenue.

17. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES:-

- a) In our Audit Report ref. **GJO 5/Vol. VII/XX** dated **17/10/2016** covering the period **2008** to **December 2011**, we reported the following anomalies:
- i) Bossom and Sons was paid to supply **273,600** bags of Fertilizer but supplied only **241,850** bags leaving an outstanding balance of **31,750** bags. Each bag was sold at a subsidized rate of **N1,700.00**. The Company was queried to refund back the sum of **N53,975,000.00** to the Government.
 - ii) Also, TAK Continental was to supply **266,400** bags but supplied **266,300** bags leaving a difference of **100** bags. The Company was queried to refund the sum of **N170,000.00** but to no avail.
- b) In our Audit Inspection report covering **January 2014** to **December 2015** dated **30/6/2017** we had queried the following: -
- i) In The Receipt and Payment Account, we had queried the sum of **N31,424,248.67** as amount unaccounted 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 this items, the complete 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**. All these queries should be investigated for possible recoveries for refunds to the relevant authorities.
- c). In our Audit Report ref. No. **GJO.5/VOL.II/1369** dated **29th January, 2018** we queried that the sum of **N56,595,000.00** was released from the Accountant-General's Office for Anchor Borrowing Scheme but only the sum of **N7,338,500.80** was used for the programme. The balance of **N49,256,500.00** could not be traced. Reply is yet to be received. Kindly investigate please.

18. MINISTRY OF HOUSING AND URBAN DEVELOPMENT

- a. Our ref. **GJO.35/VOL.I/15** dated **23/10/2014** involving the sum of **N26,393,112.98** which was unaccounted for and a query was issued but till this moment no reply has been received.
- b. We had queried in our Audit report Ref. No. **GJO. 3/vol.6/51** dated **6th March, 2017** the Receipts and Payments Account for the period **January** to **December, 2015** shows the sum of **N2,151,112.04** as amount unaccounted for. This should be investigated for possible

recovery, please.

19. PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION:

The Audit of this Agency was conducted and an Audit query ref. **WJO.26/1/70** was issued with the following observations which are yet to be responded to.

- a) Uncleared effects totalling **N188,107,471.00** which payments vouchers were not raised, further funds committed to security **N73,992,000.00** (This is apart from the **N121,861,500.00** already committed), further operating expenses of **N61,500,000.00** (Apart from the operating expenses of **N221,479,602.00** already committed) and further on – going projects of **N15,107,471.00** (Apart from the **N40,695,999.51** Capital projects already committed). All these need further investigation for possible recoveries;
- b) Also in the same query, we reported an outright cash shortage of **N5,450,700.00** which was unclaimed Adhoc Staff allowances. This was not paid back to Government Accounts.

- 20. MINISTRY OF WATER RESOURCES AND ENERGY:** We had reported in our Audit Report of **January 2015 to December 2016** that Internally Generated Revenue to the tune of **N4,120,256.24** was not accounted for. Reply received but not satisfactory. You are to further investigate for possible recovery.

12.0 GENERAL OBSERVATIONS

12.1 ANNUAL ESTIMATE (2023 BUDGET)

The entire Budget process (From Compilation, Scrutiny to defense, passage and signing into Law) deserves a lot of commendation for acting in conformity with global best practices. The **2023** Budget was passed into Law by the Plateau State House of Assembly and subsequently signed into Law by his Excellency the Executive Governor on the **29th December, 2022** thereby making available this important document on timely bases to enable all MDAs and Accounting Officers to use the Approved Estimate as a guide for Revenue/Expenditure planning and control.

12.2 BUDGET MONITORING AND EVALUATION

Budget preparation and monitoring is the absolute responsibility of the Budget and Economic Planning Ministry, invariably, it is her responsibility to evaluate the overall implementation of the Budget either quarterly or half yearly to take care of any unexpected results/eventualities before the Budget period. The Budget and Economic Planning Ministry has live up to expectation in this aspect of her responsibility by preparing Quarterly Budget Implementation Reports.

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

12.3 PUBLIC ACCOUNTS COMMITTEE

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

12.4 STATUTORY ALLOCATION TO LGCs FROM INTERNALLY GENERATED REVENUE

As reported in my previous report, the case is still the same. The State Government is yet to release the Mandatory **10%** of Internally Generated Revenue to Local Government Councils. In the year **2023**, the Internally Generated Revenue (**IGR**) of the State Government was **N25,844,931,675.44** and **10%** of it is **N2,584,493,167.54**. This means that the State Government is expected to remit the sum of **N2,584,493,167.54** to the **17 LGAs** as required by Law.

12.5 NON REMITTANCE OF PAYE AND OTHER TAXES TO STATE BY LGCs

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

12.6 AUDIT LAW

Plateau State is among the States of the Federation that have an Audit Law of its own. This was signed into Law on the **29th June, 2021** by the Executive Governor of the State after passage by the State House of Assembly. The mandate of the Law is to enhance the independence of the Office of the Auditor-General (Administrative, Financial and Human

Resource Development Independence).

The Law provides the basic time line when the Accountant-General will make his Financial Statements available to the Auditor-General, when the Auditor-General will forward his report to the House of Assembly and when the Public Accounts Committee will complete her work on the Audit Report and present findings to the House at plenary and offenders brought to book. The Law also provides for the establishment of an Audit Service Board which has already been constituted and shall in consultation with the Auditors-General regarding all Human Resource matters have the power to confirm the selection and appointment of persons recruited by the Auditor General, subject any Staff of the Office to disciplinary processes and impose sanctions on the recommendation of the Auditor-General, promote Staff of the Office on the recommendation of the Auditors-General, determine, in consultation with relevant Government Agencies, the Salaries and other Conditions of Service of members of Staff of the Office, handle Pension and Retirement matters of the Staff of the Office and perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under the State Audit Law.

12.7 BOOK KEEPING AND RECORDS

As previously reported, I still maintain that proper book keeping and the maintenance of adequate records of accounts is still a big challenge in most **MDAs**. In some few cases where the records are partially maintained, they have challenges ranging from payment vouchers not posted into the cash-book, payment vouchers not raised at all, payment vouchers raised but without supporting documents, lack of Bank Reconciliation Statements and in most cases the records are not even available, that is why Staff sent to audit such Agencies have to wait for about **2 – 3** weeks before the commencement of the audit which, certainly, must have resulted to some of the **MDAs** not audited up to date.

Generally, year in year out, the accounting records of the previous years are prepared in the year of the audit. In most cases, the Internal Auditors do not audit the records before payments are made (Pre-audit), what the Internal Auditor does under this arrangement is post auditing. Therefore, it is a disturbing phenomenon to hear that accounting Officers are spending money on genuine purposes without following the laid down accounting policies of pre-auditing by the Internal Auditor. This should be stopped forth with.

12.8 INTERNAL CONTROL

The essence of Internal Control is to adhere to management policies that affect organizational finances and other areas of interest which assist in the realization of organizational objectives. The existence of a reliable and functional Internal Audit Unit in **MDAs** will improve the quality of accounting operations and reduce the scope of External Audit work. This is because they perform pre-audit function which adds more quality to the

payment processes of any kind. I am aware and appreciate the reforms being made by the Accountant-General in creating the Directorate of Internal Audit. I appreciate the creation of same in all the MDAs. The Internal Audit Unit in all the MDAs is being headed by the Director of Internal Audit and is a member of the senior Staff management of such organizations.

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

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

13.0 FURTHER OBSERVATIONS ON THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

- **FAAC Deductions:** As we have always observed in our previous years Reports, that a certain percentage of the Gross Statutory Revenue is lost to **FAAC** direct deductions. In **2023** Fiscal Year, **67.63%** of Gross Statutory Revenue is lost to the **FAAC** direct deductions, leaving the State with a Net Statutory Revenue of **32.37%**. The total Gross Statutory Revenue was **N33,430,283,364.67** and **FAAC** direct deductions was **N22,609,935,628.97** leaving the State with a Net Statutory Revenue of **N10,820,347,735.70** for the year;
- **Internally Generated Revenue:** As we have always observed in the previous Reports that about **90%** of houses in the State do not pay Ground Rent (despite the recent enumeration of houses in Jos and Bukuru metropolis and some Local Government Areas of the State). Even if each house (**i.e. 2 – 3 Bedroom Flat, Compounds**) is to pay a flat rate of **N5,000.00**, **N10,000.00** and **N2,500.00** respectively, in the Metropolis and other Local Government Councils, per annum, the State will be able to generate a reasonable amount when you add other components of Internally Generated Revenue (**IGR**) by other **MDAs**. There are a lot of Revenue leakages from the Government occupied Houses where retired personnel are still occupying Government Quarters on grounds of non payment of Gratuity and Pension which will reduce our Investment Income;

Additional Loans: The Financial Statements presented by the Accountant-General shows a total additional Internal Loans in the year **2023** as **N29,645,075,495.07**, while the quarterly Reports of Debt Management Office shows the total Loans as **N29,363,356,834.07**. It was confirmed that the Accountant-General captured Bank Overdrafts accessed within the year while Debt Management Office did not report same in her report. The Financial Statements also show total Loan Repayments of **N11,926,116,926.35** (Repayments of Bonds and Treasury Bonds of **N8,851,970,575.44** and Repayments of Internal Loans from other funds of **N3,074,146,350.91**) while Debt Management Office Reports gives the figure as **N9,926,766,875.64**. We recommend that, proper reconciliation between the Office of the Accountant – General and Debt Management Office in terms of the Loan position before the Financial Statements are prepared and submitted for auditing.

14.0 PENSION AND GRATUITY

14.1 CERTIFICATION OF TERMINAL BENEFITS

Pension and Gratuity is guided by a lot of regulations such as the Pension Act, Constitution of the Federal Republic of Nigeria **1999** as amended and other Pension Circulars from the Federal Establishment. These Laws regulates the administration of Pensions and other retirement benefits to allow for uniformity in the payments of Pension and Gratuity all over the States and Federation.

We basically have two types of post-employment benefits, viz: The defined Contribution plans and Defined Benefits plans.

- (a) The defined contribution plan is the post-employment benefits under which an entity pays fixed contribution into a separate fund and will have no legal obligation to touch it. The employee also contributes a certain percentage into the same fund. This type of post-employment benefits plan is regulated by the Pension Act of **2004**;
- (b) While the Defined benefit Plan is the post-employment benefits plan which is provided by the employer himself and pays that till the beneficiary is no more. This type of retirement benefit plan is regulated by the Pension Act **CAP 346 of 1979 of Decree 102** and other Pension Circulars. Plateau State Government is still using this as its post-employment plan for its workforce.

All retirement benefits of retired Officers is computed in the Plateau State Pension Board and forwarded to my Office for examination and subsequent certification for Pension and Gratuity payments.

During the year under review (**2023**), we received a total of **837** files from the Plateau State Pension Board and **759** files were Checked and Passed. Total Gratuity that was certified for payment was **N3,726,476,653.26** (State Share of the Gratuity was **N3,685,304,034.59**) and Pension Checked and Passed for placement was **N1,010,639,963.06** per annum while total

recoveries made as a result of over-payments of Salaries and Overstay in Service was **N41,172,618.67**.

14.2 UNEARNED SALARY

The issue of weaknesses in managing variation orders at Ministries/Extra Ministerial Departments is still a source of concern as observed in the course of checking the records of terminal benefits. Bank Statements of most retired civil servants had revealed that salaries were still being paid to them after retirement. Consequently, the sum of **N41,172,618.67** was recovered from their benefits and balance shown in the books/records for payments to the affected officers.

14.3 PAYMENT OF PENSION AND GRATUITY

The State Government had during the year paid the sum of **N7,669,582,161.52** as Pension (Pension Regular and that of Tertiary Institutions) while the sum of **N760,265,534.34** was paid as Gratuity for its retired Civil servants in the year **2023**.

15.0 OFFICE

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

(i) The Head Office: It is located at the Joseph Gomwalk Secretariat. As at **31st December, 2023**, the Office was headed by the Auditor-General and consist of the following Departments: -

- c. Finance and Administration;
- d. Government Audit;
- e. Project Audit;
- f. Procurement Monitoring;
- g. Pension and Subsidiary;
- h. Parastatals and Special Audit;
- i. Internal Audit;
- j. Planning Research and Statistics; and
- k. Zonal Operations.

These Departments were manned by Seven **(7)** Directors. The entire Office accommodation is inadequate to the extent that you have Six **(6)** to Seven **(7)** Staff in One Office sharing the same table. We hope, with the Audit Law in place, the Office will one day access its full independence thereby securing an adequate accommodation for its Staff who are currently on employment and those expected to be employed.

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

- (a) Jos –North Area Office:** It has its Operational office located in Jos North L.G.C. It takes charge of the audit of Government Schools, Courts and other Government Departments in Jos

- North, Bassa, Jos East and Jos South Local Government Areas. It is headed by an Area Auditor;
- (b) Barkin-Ladi Area Office:** With its Operational Office at Barkin-Ladi. It takes charge of the audit of Government Schools, Courts and other Government Departments in Barkin-Ladi, Riyom and Bokkos Local Government Areas. It is headed by an Area Auditor;
- (c) Pankshin Area Office:** Its Operational Headquarters is at Pankshin and it takes charge of the audit of Government Schools, Courts and other Government Departments in Pankshin, Kanke and Mangu Local Government Areas. It is headed by an Area Auditor;
- (d) Langtang Area Office:** It has its Operational Office at Langtang North and takes charge of the audit of Government Schools, Courts and other Government Departments in Langtang North, Langtang South, Wase and Kanam Local Government Areas. It is headed by an Area Auditor;
- (e) Shendam Area Office:** It has its Operational Office at Shendam and takes charge of the audit of Government Schools, Courts and other Government Departments in Shendam, Qua'an-pan and Mikang Local Government Areas. It is headed by an Area Auditor.

15.1 STAFF

The Office of the Auditor-General lacked the Administrative Independence prior to the passage of the State Audit Law **2021** which was signed on the **29th June, 2021**. A Board which is saddled with the responsibility of confirmation of the Auditor-General's recommendations regarding all human resource matters has been constituted and the Office now have the administrative independence to employ its own Staff.

However, the Office commenced the year with a Staff Strength of **80** and ended the year with **75** Staff due to Retirements from Service. Considering the Manpower needs of the Office in line with the provisions of the Audit Law having **Nine (9)** Departments, the Staff strength is inadequate. Hence a proposal for Manpower needs will be made to his Excellency for approval. The Staff strength is structured as follows: -

Management Cadre	-	26 (GL 13 – 16 & CONS)
Middle Cadre	-	45 (GL 07 – 12)
Junior Cadre	-	4 (GL 01 – 06)

15.2 ASSETS

The Office has One **(1)** Bus, Two **(2)** Hilux Pick-up Vans and Two **(2)** Generating Plants (Big and Small) at the Headquarters.

15.3 FINANCES

This has been a major challenge that hindered the effective operations of the Department before and after the passage of the Audit Law which has given the Office financial independence.

It was the lack of independence that impeded the effective workings of the Department in the past, though, the Office is still expecting the full implementation of the financial independence and will be expected to be able to meet its needs for her Recurrent and Capital Expenditures.

15.4 TRAINING

Just like I mentioned earlier as regards our limitations on the recruitment of the right quality and number of Staff i.e. before the current Audit Law that is in place, Training and retraining of the Staff cannot be over emphasized since even at the on-set, we lacked the capacity to recruit the right quality of Staff because of the absence of the independence of my Office.

The Staff need training and retraining to keep itself abreast with the current happenings and changes in the Accounting Profession.

16.0 CONCLUSION

The review of the Financial Statements and the accompanying Notes were successfully tested against the Executive Governor's approvals and ensure that due accounting procedures and guidelines were followed.

I sincerely thank the Almighty God for the good health, courage and zeal given to my team of Auditors to have been able to complete this Report during this period.

I also sincerely want to appreciate the entire Staff of the Department who had been zealous and hardworking and were able to audit Government Ministries, Departments and Agencies scattered all over the State. May the Almighty God continue to give us the courage and confidence to do more in the years ahead.

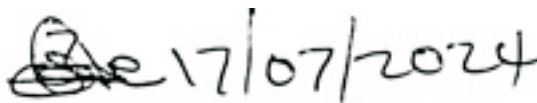
17.0 ACKNOWLEDGEMENT

Like in the previous years, the Office again had enjoyed maximum cooperation from all Chief Executives and Accounting Officers of Ministries/Extra Ministerial Departments and the Staff of the Accountant-General who made themselves readily available to explain some grey areas when called upon to do so. I will also wish to thank my professional colleagues, the Audit Firms which audited our Boards and Parastatals in line with Section **125 (3)** of the Constitution of Federal Republic of Nigeria **1999** as amended, **S. 22 (4)** and **S. 54 (1-4)** of the Plateau State Audit Law **2021** on behalf of the Auditor -General.

I thank all of you and looking forward for same co-operation in years to come.

I wish to sincerely thank his Excellency, the Executive Governor of Plateau State and the Plateau State House of Assembly, whose keen interest in Transparency and Accountability continue to be exemplary. They had rendered all the support needed by my Office in discharging my Constitutional duties.

I would equally want to assure the Governor and the Honourable House of Assembly of the preparedness of the Office of the Auditor-General to discharge her Constitutional responsibilities.

Handwritten signature and date: 17/07/2024

Christy Elisha Davou (CNA),
FRC/2023/PRO/ANAN/002/825488
Ag. Auditor-General,
Plateau State.



PLATEAU STATE GOVERNMENT

OFFICE OF THE STATE AUDITOR-GENERAL

Audit Headquarters, Gomwalk Secretariat Complex,
P.M.B. 2120, Jos, auditor.general@plateaustate.gov.ng

18.0. AUDITOR GENERAL'S CERTIFICATE

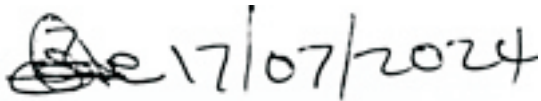
The financial statement and Accounts of Plateau State Government of Nigeria for the year ended **December 31, 2023** have been audited in accordance with **Section 125 Sub-Section 2** of the Constitution of the Federal Republic of Nigeria **1999** (as amended) and the Plateau state Audit Law **2021 Section 36-Sub-Section 1 - 5**.

The Accountant General is responsible for the preparation and fair presentation of the financial statements in accordance with the Financial (Control and Management) Act **1958** now **CAP F26 LFN 2004**, International Public Sector Accounting Standards (**IPSAS**) Cash Basis, Plateau State Accounting Law No. 6 of **2017** and the section **36 (1-5)** of the Plateau State Audit Law **2021** and section **125** of the Constitution of the Federal Republic of Nigeria **1999** as amended. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with **IPSAS** Cash Basis; and making accounting estimates that are reasonable in the circumstances.

The Auditor General is responsible for undertaking Financial, Compliance and Performance Audits in compliance with International Standards of the Supreme Audit Institutions (**ISSAIs**)-“**INTOSAI** Auditing Standards” and the relevant laws stated in the paragraph one **(1)** above on the Accounts of Plateau State. Having complied with **ISSAIs**, the relevant laws applied by the Generally Accepted Auditing Standards (**GAAS**), the audit provides a reasonable basis for the opinion of the Auditor-General on the consolidated financial statement of the State. In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the financial position of Plateau State for the year ended **December 31, 2023** and the transactions for the fiscal year ended on that date.

Special Opinion

The Plateau State Government is eligible to receive performance-based credit financing from the Federal Government subject to performance against predefined criteria in the sustainable Urban Rural Water Supply Sanitation and Hygiene (**SURWASH**) Programme (**With 4 PforR Implementing Agencies**), the expenditure framework (and funds received) as detailed in the Notes to the Financial Statements against **SURWASH** Programme by the State for the Year ended **December 31, 2023** in accordance with **IPSAS** Cash. The Financial Statements are hereby certified.

A handwritten signature in black ink, followed by the date '17/07/2024' written in a similar style.

Christy Elisha Davou (CNA),
FRC/2023/PRO/ANAN/002/825488
Ag. Auditor-General,
Plateau State.

19.0. RESPONSIBILITY FOR FINANCIAL STATEMENTS

**OFFICE OF THE ACCOUNTANT - GENERAL
PLATEAU STATE**

in reply please quote reference number and date
all correspondence to be addressed to
the Accountant-General

Telegrams: fund Jos

Tel: 464615

Our ref: _____



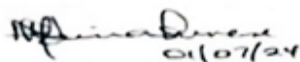
Ministry of Finance and Economic Planning
Joseph Gornwalk Secretariat
Treasury Department
P.M.B. 2041, Jos, Plateau State

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now Cap F26 Laws of the Federation of Nigeria 2004. The Financial Statements comply with the generally accepted accounting practice and with the provisions of International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting, issued by the International Public Sector Accounting Standards Board (IPSASB) for the three tiers of government vide National Treasury Circular Ref No. OAGF/CAD/POL/C.001/VOL.I/01 dated 2nd October, 2014.

To fulfil Accounting and Reporting Responsibilities, the Accountant General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurances that the transactions recorded are within statutory authority and they adequately disclose the use of all public financial resources by the Government.

The responsibility for the preparation of the Financial Statements rests entirely with the Office of the Accountant General. Therefore, this Financial statements reflects the financial position of Plateau State Government as at 31st December, 2023 and its operations for the year ended on that date.


01/07/24

Mrs. Naanret Manset
Accountant-General

FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2023

- **STATEMENT No. 1 - STATEMENT OF CASH-FLOW**
- **STATEMENT No. 2 - STATEMENT OF ASSETS AND LIABILITIES**
- **STATEMENT No. 3 - STATEMENT OF CONSOLIDATED REVENUE FUND**
- **STATEMENT No. 4 - STATEMENT OF CAPITAL DEVELOPMENT FUND**
- NOTES TO STATEMENT No. 1, 2, 3 & 4.**

20,000.00	Interest Earned	2	-	-
-	Re-imburement	2	-	-
26,242,969,750.00	Sub-total - Internally Generated Revenue		25,844,931,675.44	15,927,001,739.90
-	Other Revenue Sources of Plateau State Government	3	115,441,344.25	16,619,501,981.79
106,005,857,303.00	Total Receipts		103,145,879,017.75	84,818,829,142.74
	Payments:			
36,825,929,574.00	Personnel Costs (Including Salaries on CRF Charges):	4	35,064,115,823.20	26,949,205,907.30
8,500,000,000.00	Government Contribution to Pension	5	8,429,847,695.86	6,720,599,797.01
52,631,964,652.00	Overhead Charges	6	51,496,822,675.64	22,258,232,630.28
7,895,685,332.00	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	8,657,563,960.89	10,512,321,940.38
0.00	Subvention to Parastatals	8	-	5,444,909,076.53
0.00	Subvention to Local Governments	8	0.00	0.00
0.00	Other Operating Activities		0.00	0.00
0.00	Other Transfers		0.00	0.00
105,853,579,558.00	Total Payments		103,648,350,155.59	71,885,269,351.50

152,277,745.00	Surplus from Operating Activities			(502,471,137.84)	12,933,559,791.24
	CashFlows from Investing Activities:				
23,226,119,520.00	Capital Expenditure:Administrative Sector:	11		(18,741,851,555.60)	(846,357,972.17)
20,642,391,937.00	Capital Expenditure: Economic Sector:	11		(9,594,516,687.67)	(4,830,308,298.58)
2,054,325,900.00	Capital Expenditure: Law and Justice:	11		(1,102,689,767.42)	(791,181,309.72)
	Capital Expenditure:Regional Development	11		-	-
13,058,053,260.00	Capital expenditure: Social Service Sector:	11		(7,640,707,608.63)	(3,391,039,036.59)
-	Capital Expenditure: Funded from Aid and Grants:	10		-	(6,470,454,068.97)
58,980,890,617.00	Net Cash Flow from Investing Activities:			(37,079,765,619.32)	(16,329,340,686.03)
	CashFlows from Financing Activities:				
30,945,477,288.00	Proceeds from Aid and Grants	10		34,571,783,680.89	13,914,085,532.41
0.00	Proceeds from External Loan :	19		-	-
-	Proceeds from Internal Loans: FGN/Treasury Bonds :	20		-	-
0.00	Proceeds from Internal Loan: NTBs etc	21		-	-
0.00	Proceeds from Development of Nat Resources	23		-	-
40,000,000,000.00	Proceeds of Loans from Other Funds	24		29,645,075,495.07	25,250,000,000.00
-	Repayment of External Loans (Including Servicing)	19		-	-
	Repayment of FGN/Treasury Bonds :	20		(8,851,970,575.44)	-
-	Repayment of Internal Loan-NTBs	21		-	-

-	Repayment of Loans from Development of Nat Resources	23	-	-
(12,116,864,416.00)	Repayment of Loans from Other Funds	24	(3,074,146,350.91)	(26,244,038,291.13)
58,828,612,872.00	Net Cash Flow from Financing Activities:		52,290,742,249.61	12,920,047,241.28
	Movement in Other Cash Equivalent Accounts			
0.00	(Increase)/ Decrease in Investments	15	(1,239,901,226.65)	(156,583,590.68)
0.00	Net (Increase)/Decrease in Other Cash Equivalents:		-	-
0.00	Total Cashflow from other Cash equivalent Accounts		(1,239,901,226.65)	(156,583,590.68)
-	Net Cash for the year		13,468,604,265.80	9,367,682,755.81
-	Cash & Its Equivalent as at 1st January, 2023		20,416,019,595.80	11,048,336,839.99
-	Cash & Its Equivalent as at 31st December, 2023****		33,884,623,861.60	20,416,019,595.80

The Accompanying Notes form part of these Statements



MRS. NAANRET A MANSET
 Accountant-General, Plateau State
 Note: ***Cash and cash Equivalent should agree with Cash and Cash Equivalent in Statement 2

STATEMENT NO. 2

PLATEAU STATE GOVERNMENT OF NIGERIA

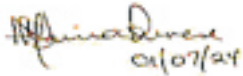
STATEMENT OF ASSETS AND LIABILITIES (BALANCE SHEET) AS AT 31ST DECEMBER, 2023

	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
		N	N
<u>ASSETS:-</u>			
-			
<u>Liquid Assets:-</u>			
Cash Held by AG:		-	-
-CRF Bank Balance(CBN/ CRF Bank):			
-Pension Account (CBN/ Bank):		-	-
-Other Bank of the Treasury		-	-
-Cash Balances of Trust & Other Funds of the States:	12	-	-
-Cash Balances with Treasury:	13	16,379,834,373.77	11,933,194,795.36
Cash Held by Ministries, Department & Agencies:-	14	17,504,789,487.83	8,482,824,800.44
Cash -in - Transit:-	13 B	-	-
TOTAL LIQUID ASSETS		33,884,623,861.60	20,416,019,595.80
<u>Investments and Other Cash Assets:</u>			
Plateau State Government Investments	15	4,330,768,330.15	3,090,867,103.50
Imprests:-	16	0.00	0.00
Advances:-	17	0.00	0.00

Revolving Loans Granted:-	18	0.00	0.00
Intangible Assets		0.00	0.00
TOTAL INVESTMENTS AND OTHER CASH ASSETS		4,330,768,330.15	3,090,867,103.50
Operating Liabilities Over Assets		201,612,871,814.69	162,534,973,270.04
TOTAL ASSETS		<u>239,828,264,006.44</u>	<u>186,041,859,969.34</u>
<u>LIABILITIES:-</u>			
-			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		(13,081,137,360.34)	(8,699,202,154.44)
Capital Development Fund:		49,971,838,403.02	22,834,744,846.38
Trust & Other Public Funds:		0.00	0.00
Police Reward Fund		0.00	0.00
TOTAL PUBLIC FUNDS		36,890,701,042.68	14,135,542,691.95
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans:States	19	29,004,737,356.05	14,532,694,958.24
FGN/ States/LGC Bonds & Treasury Bonds.	20	41,949,934,157.41	42,063,987,925.95
Nigerian Treasury Bills (NTB)	21	0.00	0.00
Development Loan Stock	22	0.00	0.00
Other Internal Loans(Promissory Notes)	23	-	2,255,838,341.90
Internal Loans from Other Funds	24	22,247,278,387.50	15,354,738,847.02

TOTAL EXTERNAL AND INTERNAL LOANS		93,201,949,900.96	74,207,260,073.11
OTHER LIABILITIES			
Bailouts	25	38,446,848,382.98	38,969,572,587.40
Contingent Liability	26	71,288,764,679.82	58,729,484,616.88
TOTAL LIABILITIES		<u>239,828,264,006.44</u>	<u>186,041,859,969.34</u>

The Accompanying Notes form part of these Statements



MRS. NAANRET A MANSET
Accountant-General, Plateau State

*Note: ***Cash and cash Equivalent should agree with Cash and Cash Equivalent in Statement 2*

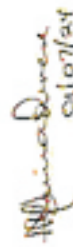
STATEMENT NO. 3
PLATEAU STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR(2022)		NOTES	ACTUAL YEAR 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
11,048,336,839.99	Opening Balance:		(8,699,202,154.44)				
	ADD: REVENUE						
39,642,078,837.57	Statutory Allocations:FAAC	1	33,430,283,364.67	39,838,321,474.00	39,838,321,474.00	0.00	6,408,038,109.33
25,064,151,848.96	Value Added Tax Allocation	1	34,327,068,119.79	32,924,566,079.00	32,924,566,079.00	0.00	(1,402,502,040.79)
10,253,258,682.70	Other Statutory Allocation (ECA, etc.)	1	32,038,090,142.57	7,000,000,000.00	7,000,000,000.00	0.00	(25,038,090,142.57)
74,959,489,369.23	Sub-Total - Statutory Allocation		99,795,441,627.03	79,762,887,553.00	79,762,887,553.00	0.00	(20,032,554,074.03)
	Internally Generated Revenue (IGR)						
12,011,594,437.25	Direct Taxes	2	16,071,990,959.48	17,289,596,754.00	17,289,596,754.00	0.00	1,217,605,794.52
438,081,116.78	Licences	2	381,762,987.73	324,731,500.00	324,731,500.00	0.00	(57,031,487.73)
2,002,753,590.01	Fees	2	7,304,881,281.81	4,501,631,496.00	4,501,631,496.00	0.00	2,803,249,785.81
282,235,843.24	Fines	2	474,466,623.25	1,099,448,750.00	1,099,448,750.00	0.00	624,982,126.75
212,680,160.00	Sales	2	394,702,821.94	666,692,000.00	666,692,000.00	0.00	271,989,178.06
418,724,640.66	Earnings	2	513,261,592.73	1,245,695,250.00	1,245,695,250.00	0.00	732,433,657.27
21,477,709.54	Sales/Rent of Government Buildings	2	109,098,434.86	251,428,000.00	251,428,000.00	0.00	142,329,565.14
198,689,843.35	Sale/Rent on Lands and Others	2	302,730,427.03	503,805,000.00	503,805,000.00	0.00	201,074,572.97

	Repayment:General	2	0.00	-	0.00	0.00	0.00	-
340,764,399.07	Investment Income	2	292,036,546.61	359,921,000.00	359,921,000.00	0.00	0.00	67,884,453.39
-	Interest Earned	2	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00
-	Re-Imbursements	2	0.00	-	-	0.00	0.00	-
15,927,001,739.90	Sub-Total - Internally Generated Revenue (IGR)		25,844,931,675.44	26,242,969,750.00	26,242,969,750.00	0.00	0.00	398,038,074.56
16,619,501,981.79	Other Revenue Sources of Plateau State Government	3	115,441,344.25	-	-	0.00	0.00	(115,441,344.25)
118,554,329,930.91	TOTAL REVENUE:		117,056,612,492.29	106,005,857,303.00	106,005,857,303.00	-	-	(11,050,755,189.29)
	LESS:EXPENDITURE							
	ADMINISTRATION COSTS:							
26,949,205,907.30	Personnel Costs (Including Salaries on CRF Charges):	4	35,064,115,823.20	36,825,929,574.00	36,825,929,574.00	0.00	0.00	1,761,813,750.80
6,720,599,797.01	Government Contribution to Pension	5	8,429,847,695.86	8,500,000,000.00	8,500,000,000.00	0.00	0.00	70,152,304.14
22,258,232,630.28	Overhead Charges	6	51,496,822,675.64	52,631,964,652.00	52,631,964,652.00	0.00	0.00	1,135,141,976.36
24,911,231,968.01	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	22,681,835,591.10	7,895,685,332.00	7,895,685,332.00	0.00	0.00	(14,786,150,259.10)
5,444,909,076.53	Subvention to Parastatals	8	0.00	-	-	0.00	0.00	-
-	Transfer to Local Government				-			-
86,284,179,379.13	Sub Total - Administration Costs		117,672,621,785.80	105,853,579,558.00	105,853,579,558.00	0.00	0.00	(11,819,042,227.80)
	OTHER RECURRENT PAYMENTS/EXPENDITURE/FINANCE:						0.00	
503,021,558.80	Repayments:External Loans	19	539,011,140.48	744,849,342.00	744,849,342.00	0.00	0.00	205,838,201.52

14,222,292,856.28	Repayments: Bonds & Treasury Bonds.	20	8,851,970,575.44	8,851,970,575.44	8,851,970,575.44	-	-
0.00	Repayments :Nigerian Treasury Bills (NTB)	21	0.00	-	-	-	-
0.00	Repayments:Development Loan Stock	22	0.00	-	-	-	-
0.00	Repayments:Other Internal Loans(Promissory Notes)	23	0.00	-	-	-	-
26,244,038,291.13	Repayments:Internal Loans from Other Funds	24	3,074,146,350.91	2,520,044,498.56	2,520,044,498.56	-	(554,101,852.35)
40,969,352,706.21	Sub Total - Other Recurrent Payments/Finance Costs		12,465,128,066.83	12,116,864,416.00	12,116,864,416.00	0.00	(348,263,650.83)
127,253,532,085.34	TOTAL EXPENDITURE:		130,137,749,852.63	117,970,443,974.00	117,970,443,974.00	0.00	(12,167,305,878.63)
(8,699,202,154.44)	OPERATING BALANCE:		(13,081,137,360.34)	(11,964,586,671.00)	(11,964,586,671.00)	0.00	1,116,550,689.34
(8,699,202,154.44)	APPROPRIATIONS/TRANSFERS: Transfer to Capital Development Fund:	9		(11,964,586,671.00)	(11,964,586,671.00)	0.00	(11,964,586,671.00)
-	Closing Balance:		(13,081,137,360.34)	-	0.00	0.00	13,081,137,360.34

The Accompanying Notes form part of these Statements



MRS. NAANRET A MANSET
 Accountant-General, Plateau State
 Note: ***Cash and cash Equivalent should agree with Cash and Cash Equivalent in Statement 2

STATEMENT No. 4
 PLATEAU STATE GOVERNMENT OF NIGERIA
 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR (2022)	NOTES	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
₦		₦	₦	₦	₦	%
5,521,601,001.14	Opening Balance: ADD: REVENUE	22,834,744,846.38	-	-	-	-
-	Transfer from Consolidated Revenue Fund:	0.00	(11,964,586,671.00)	(11,964,586,671.00)	-	(100.00)
13,914,085,532.41	Aid and Grants	34,571,783,680.89	30,945,477,288.00	30,945,477,288.00	0.00	11.72
-	External Loans: FGN, etc.	-	-	-	0.00	#DIV/0!
0.00	FGN Bonds & Treasury Bonds	-	-	-	0.00	-
0.00	Nigerian Treasury Bills (NTB)	-	0.00	-	0.00	-
0.00	Development Loan Stock	-	0.00	-	0.00	-
0.00	Other Internal Loans (Promissory Notes)	-	0.00	-	0.00	-
25,250,000,000.00	Internal Loans from Other Funds	29,645,075,495.07	40,000,000,000.00	40,000,000,000.00	0.00	(25.89)
39,164,085,532.41	TOTAL REVENUE AVAILABLE:	64,216,859,175.96	58,980,890,617.00	58,980,890,617.00	0.00	8.88
	LESS: CAPITAL EXPENDITURE					

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details	Ref. Note	Amount 2023	Amount 2023	2022	Remarks
1	A- Share of Statutory Allocation from FAAC		₦	₦	-	
	Net Share of Statutory Allocation from FAAC	A	10,820,347,735.70			
	Add: Deduction at source for Loan Repayment	B	22,609,935,628.97	33,430,283,364.67	39,642,078,837.57	
	Share of Statutory Allocation - Other Agencies	C	662,042,024.61	-		
	Share of Other Statutory Allocation (ECA, etc.)	D	31,376,048,117.96	32,038,090,142.57	10,253,258,682.70	
	Total(GROSS) FAAC Allocation to Plateau State			65,468,373,507.24	49,895,337,520.27	
	B. Value Added Tax				25,064,151,848.96	
	Share of Value Added Tax (VAT)	E	34,327,068,119.79	99,795,441,627.03	74,959,489,369.23	
	We received N65.468B as SRA in the reporting year against N49.895B in 2022 representing 31% increase YOY. Equally, the Share of VAT leaped from N25.06B to N34.32B representing a growth percent of 37%. On the whole the FAAC revenue was N99.795B against N74.959B in the preceding year indicating an increase of 33% in 2023.					
2	Internally Generated Revenue (Independent Revenue)		2023 Actual	Budget	Variance	2022
	Direct Taxes					
	012300100100		-	1,300,000.00	(1,300,000.00)	1,020,000.00
	021500100100					
	022000700100					4,500.00
	022000800100			150,000.00	(150,000.00)	-
	PLATEAU STATE INTERNAL REVENUE SERVICES		16,071,990,959.48	17,288,146,754.00	(1,216,155,794.52)	12,010,569,937.25
	Total - Direct Taxes		16,071,990,959.48	17,289,596,754.00	(1,217,605,794.52)	12,011,594,437.25

120201	Licences								
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	60,000.00	150,000.00	(90,000.00)		210,000.00			
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	44,500.00	4,695,000.00	(4,650,500.00)		81,500.00			
021510200100	PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME		800,000.00	(800,000.00)		-			
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	295,988,187.73	232,586,500.00	63,401,687.73		350,091,516.78			
022900100100	MINISTRY OF TRANSPORT	4,335,100.00	10,500,000.00	(6,164,900.00)		5,459,900.00			
025300100100	MINISTRY OF TOURISM	-	-	-		-			
025705600100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	-	15,250,000.00	(15,250,000.00)		-			
052100100100	JOS METROPOLITAN DEVELOPMENT BOARD	11,340,400.00	12,000,000.00	(659,600.00)		7,720,000.00			
053500100100	MINISTRY OF HEALTH	9,145,000.00	2,250,000.00	6,895,000.00		2,024,600.00			
053501600100	MINISTRY OF ENVIRONMENT	60,054,800.00	40,000,000.00	20,054,800.00		72,305,600.00			
	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	795,000.00	6,500,000.00	(5,705,000.00)		188,000.00			
	Total Licences	381,762,987.73	324,731,500.00	57,031,487.73		438,081,116.78			

016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		605,000.00		40,000.00	565,000.00	-
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD		-		50,000.00	(50,000.00)	-
016103800100	PLATEAU STATE CHRISTIANS PILGRIMS WELFARE BOARD		-		4,000,000.00	(4,000,000.00)	-
016103900100	PLATEAU STATE FIRE SERVICE DIRECTORATE		2,683,000.00		1,000,000.00	1,683,000.00	
021500100100	MINISTRY OF AGRICULTURE AND RURAL		4,330,950.00		18,370,000.00	(14,039,050.00)	3,314,715.00
021502100100	COLLEGE OF AGRICULTURE, GARKAWA		3,948,825.00		63,881,000.00	(59,932,175.00)	5,683,965.00
022000100100	PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME		300.00		200,000.00	(199,700.00)	-
022000200100	MINISTRY OF FINANCE		1,512,000.00		7,500,000.00	(5,988,000.00)	2,618,000.00
022000600100	PLATEAU STATE DEBT MANAGEMENT					-	-
022000700100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT		11,741,000.00		5,600,000.00	6,141,000.00	7,367,500.00
022000800100	OFFICE OF THE ACCOUNTANT GENERAL		-		50,000.00	(50,000.00)	-
022200100100	PLATEAU STATE INTERNAL REVENUE SERVICE		516,779,030.64		1,407,567,996.00	(890,788,965.36)	527,637,829.65
022200200100	MINISTRY OF COMMERCE AND INDUSTRIES		12,155,600.00		18,100,000.00	(5,944,400.00)	-
022200300100	JOS MAIN MARKET AUTHORITY		-		15,000.00	(15,000.00)	-
	KABONG MARKET AUTHORITY		43,900.00		2,250,000.00	(2,206,100.00)	100,200.00

022200400100	PLATEAU STATE ONE STOP INVESTMENT CENTRE	-	-	5,500,000.00	(5,500,000.00)	
022800200100	MINISTRY OF SCIENCE AND TECHNOLOGY	-	-	8,000,000.00	(8,000,000.00)	
051800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	178,000.00		550,000.00	(372,000.00)	
022900100100	MINISTRY OF TRANSPORT	16,743,100.00		126,100,000.00	(109,356,900.00)	19,261,700.00
023300100100	MINISTRY OF MINERAL DEVELOPMENT	-		5,500,000.00	(5,500,000.00)	
023400100100	MINISTRY OF WORKS	-		2,500,000.00	(2,500,000.00)	
023600100100	PLATEAU STATE ROAD MAINTENANCE AGENCY	-		3,000,000.00	(3,000,000.00)	
023600200100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	-		1,050,000.00	(1,050,000.00)	
023800100100	PLATEAU STATE TOURISM CORPORATION	14,280,745.00		30,000,000.00	(15,719,255.00)	16,594,055.00
023800400100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	-		-	-	
025210200100	PLATEAU STATE BUREAU OF STATISTICS	10,000.00		10,000.00	-	
025210300100	MINISTRY OF WATER RESOURCES AND ENERGY	-		75,000.00	(75,000.00)	5,915,955.00
	PLATEAU STATE ENERGY CORPORATION	-		600,000.00	(600,000.00)	845,000.00

025200400100	PLATEAU STATE WATER BOARD				13,230,000.00	(9,584,800.00)	
025200500100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	3,645,200.00			50,000.00	795,000.00	
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)	845,000.00			36,000,000.00	(36,000,000.00)	315,000.00
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	-			5,000,000.00	(5,000,000.00)	
025700100100	MINISTRY OF HOUSING	-			363,000.00	(363,000.00)	-
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD	25,330,376.00			38,200,000.00	(12,869,624.00)	35,423,460.00
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN	208,706,045.53			304,000,000.00	(95,293,954.47)	265,587,119.52
031801100100	PLATEAU STATE JUDICIAL SERVICE COMMISSION	-			10,000.00	(10,000.00)	-
031805100100	HIGH COURT OF JUSTICE	67,533,636.00			100,000,000.00	(32,466,364.00)	99,098,039.60
031805200100	CUSTOMARY COURT OF APPEAL	433,100.00			750,000.00	(316,900.00)	447,185.00
031805300100	SHARIA COURT OF APPEAL	247,800.00			550,000.00	(302,200.00)	231,600.00
032600100100	MINISTRY OF JUSTICE	11,343,700.00			20,050,000.00	(8,706,300.00)	21,761,312.48
032600300100	PLATEAU STATE DISABILITY RIGHTS COMMISSION	-			5,000.00	(5,000.00)	-
051300100100	MINISTRY OF YOUTH & SPORT DEVELOPMENT	427,000.00			400,000.00	27,000.00	145,000.00

053500200100	MINISTRY OF MINERAL DEVELOPMENT	-	-	-	-	-	768,000.00
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION	-	-	1,020,000.00	(1,020,000.00)	-	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	59,730.00	-	1,300,000.00	(1,240,270.00)	96,000.00	-
056400100100	MINISTRY OF HIGHER EDUCATION	1,250,000.00	-	15,000,000.00	(13,750,000.00)	4,614,557.00	-
056400400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	2,225,599,515.95	-	556,980,200.00	1,668,619,315.95	279,723,233.12	-
056400500100	COLLEGE OF EDUCATION, GINDIRI	36,853,250.00	-	139,200,000.00	(102,346,750.00)	118,061,120.00	-
056400600100	PLATEAU STATE UNIVERSITY, BOKKOS	324,356,800.00	-	340,976,000.00	(16,619,200.00)	30,749,000.00	-
056400700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWU	8,675,272.50	-	45,345,300.00	(36,670,027.50)	9,852,000.00	-
056400800100	PLATEAU STATE SCHOLARSHIP BOARD	-	-	-	-	-	-
120205	Total Fees	7,304,881,281.81	-	4,501,631,496.00	2,803,249,785.81	2,002,753,590.01	-
011103200100	Fines	-	-	-	-	-	-
021500100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	-	-	1,000,000.00	(1,000,000.00)	-	-
022000800100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	1,900,000.00	(1,900,000.00)	-	-
022200300100	PLATEAU STATE INTERNAL REVENUE SERVICES	103,408,909.60	-	999,698,750.00	(896,289,840.40)	237,041,753.24	-
	KABONG MARKET AUTHORITY	0.00	-	50,000.00	(50,000.00)	-	-

022900100100	MINISTRY OF TRANSPORT		32,160,350.00	70,000,000.00	(37,839,650.00)	27,141,300.00
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY		0.00	600,000.00	(600,000.00)	
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD		311,828,098.00	500,000.00	311,328,098.00	629,000.00
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING		-	1,000,000.00	(1,000,000.00)	584,550.00
031805100100	PLATEAU STATE HIGH COURT OF JUSTICE		22,172,895.65	20,000,000.00	2,172,895.65	16,811,240.00
031805200100	CUSTOMARY COURT OF APPEAL		-	-	-	-
056400400100	PLATEAU STATE POLYTECHNIC		4,215,430.00	4,000,000.00	215,430.00	-
052100400100	PLATEAU STATE SPECIALIST HOSPITAL		-	-	-	-
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY		680,940.00	700,000.00	(19,060.00)	28,000.00
120206	Total Fines		474,466,623.25	1,099,448,750.00	(624,982,126.75)	282,235,843.24
011201300100	Sales					
012300100100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION		460,000.00	550,000.00	(90,000.00)	-
012300300100	MINISTRY OF INFORMATION AND COMMUNICATION		-	100,000.00	(100,000.00)	-
012301300100	PLATEAU RADIO TELEVISION CORPORATION		-	-	-	-
	PLATEAU STATE PRINTING PRESS		31,800.00	5,000,000.00	(4,968,200.00)	

012305500100	PLATEAU STATE PUBLISHING CORPORATION		1,533,865.00	2,000,000.00	(466,135.00)	2,656,890.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE		88,500.00	75,500,000.00	(75,411,500.00)	144,500.00
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION		1,247,500.00	2,000,000.00	(752,500.00)	1,628,000.00
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION		-	10,000,000.00	(10,000,000.00)	-
014900100100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION		381,000.00	500,000.00	(119,000.00)	465,000.00
016100100100	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE		-	500,000.00	(500,000.00)	221,600.00
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD		-	3,500,000.00	(3,500,000.00)	1,350,000.00
016103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD		3,700,000.00	-	3,700,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		2,626,300.00	52,300,000.00	(49,673,700.00)	981,400.00
021502100100	COLLEGE OF AGRICULTURE, GARKAWA		913,375.00	3,455,000.00	(2,541,625.00)	1,493,285.00
021502200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME		20,250.00	2,613,000.00	(2,592,750.00)	85,980.00
022000100100	MINISTRY OF FINANCE		13,644,100.00	10,000,000.00	3,644,100.00	3,110,000.00
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT		-	100,000.00	(100,000.00)	-
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES		50,675,450.85	72,000,000.00	(21,324,549.15)	32,851,950.00
022200100100	MINISTRY OF COMMERCE AND INDUSTRIES		-	37,850,000.00	(37,850,000.00)	23,757,600.00

051300100300	PLATEAU UNITED FOOTBALL CLUB	-	-	-	-	-	-	-
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)	2,055,000.00	25,000,000.00	(22,945,000.00)	8,760,000.00			
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION	1,064,800.00	2,800,000.00	(1,735,200.00)	2,543,050.00			
051706700100	PLATEAU STATE ADULT AND NON -FORMAL EDUCATION AGENCY	6,000.00	25,000.00	(19,000.00)	-			
056400400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	43,028,942.24	24,375,000.00	18,653,942.24	14,716,660.00			
056400500100	COLLEGE OF EDUCATION, GINDIRI	887,400.00	13,000,000.00	(12,112,600.00)	3,904,600.00			
056400600100	PLATEAU STATE UNIVERSITY, BOKKOS	34,784,900.00	13,495,000.00	21,289,900.00	4,261,700.00			
056400700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURSWI	1,353,500.00	13,860,000.00	(12,506,500.00)	2,399,000.00			
056400800100	PLATEAU STATE SCHOLARSHIP BOARD	889,000.00	2,000,000.00	(1,111,000.00)	658,500.00			
052100100100	MINISTRY OF HEALTH	-	150,000,000.00	(150,000,000.00)	2,800.00			
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	50,000.00	(50,000.00)	-			
052100400100	PLATEAU STATE SPECIALIST HOSPITAL	116,813,312.60	18,000,000.00	98,813,312.60	7,175,500.00			
052100500100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	12,265,250.00	15,000,000.00	(2,734,750.00)	21,757,690.00			
052100600100	COLLEGE OF NURSING AND MIDWIFERY, VOM	50,836,876.25	42,000,000.00	8,836,876.25	39,690,000.00			
052100900100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	10,400,000.00	14,630,000.00	(4,230,000.00)	11,700,000.00			

052100700100	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN		43,829,200.00	25,500,000.00	18,329,200.00	23,212,855.00
053500100100	MINISTRY OF ENVIRONMENT		-	500,000.00	(500,000.00)	-
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY		73,000.00	200,000.00	(127,000.00)	10,000.00
053505600100	PLATEAU STATE AFFORESTATION PROGRAMME		-	5,000,000.00	(5,000,000.00)	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS			2,100,000.00	(2,100,000.00)	-
	Total Sales		394,702,821.94	666,692,000.00	271,989,178.06	212,680,160.00
120207						
	Earnings					
011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY		0.00	15,000,000.00	(15,000,000.00)	-
011103300100	PLATEAU STATE AIDS CONTROL AGENCY		-		-	75,000.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION		-	200,000.00	(200,000.00)	-
012300300100	PLATEAU RADIO TELEVISION CORPORATION		68,232,058.63	75,000,000.00	(6,767,941.37)	38,909,754.05
012300400100	PLATEAU RADIO TELEVISION CORPORATION(RADIO)		72,586,201.51	75,000,000.00	(2,413,798.49)	55,032,970.07
012301300100	PLATEAU STATE PRINTING PRESS		2,605,000.00	10,000,000.00	(7,395,000.00)	2,100,000.00
012305500100	PLATEAU STATE PUBLISHING CORPORATION		5,925,150.00	20,000,000.00	(14,074,850.00)	24,777,888.98
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE		-	-	-	2,781,000.00

012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE			5,000,000.00	63,250,000.00	(58,250,000.00)	39,514,456.85
014000100100	OFFICE OF THE AUDITOR GENERAL		1,446,000.00		0.00	1,446,000.00	
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION		-		0.00	-	
016100100100	OFFICE OF THE SECRETARY TO THE GOVT OF THE STATE		26,858,000.00	20,100,000.00		6,758,000.00	21,012,600.00
016103900100	PLATEAU STATE FIRE SERVICE DIRECTORATE		-	2,200,000.00		(2,200,000.00)	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		10,000.00	2,755,000.00		(2,745,000.00)	288,000.00
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERV CO		-	16,264,000.00		(16,264,000.00)	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA		2,531,200.00	5,880,000.00		(3,348,800.00)	1,133,150.00
021502200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROG		967,075.00	2,100,000.00		(1,132,925.00)	422,820.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		-		0.00	-	
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES		-			-	
022200100100	MINISTRY OF COMMERCE AND INDUSTRIES		3,477,000.00	150,000.00		3,327,000.00	1,480,000.00
022200200100	JOS MAIN MARKET AUTHORITY		20,000.00	50,000.00		(30,000.00)	20,000.00
022200300100	KABONG MARKET AUTHORITY		150,000.00	1,800,000.00		(1,650,000.00)	-
022200400100	PLATEAU STATE ONE STOP INVESTMENT CENTRE		-	6,350,000.00		(6,350,000.00)	

022800200100	PLATEAU STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	-	5,000,000.00	(5,000,000.00)	
022900100100	MINISTRY OF TRANSPORT		50,000,000.00	(50,000,000.00)	2,500.00
023300100100	MINISTRY OF MINERAL DEVELOPMENT		66,500,000.00	(66,500,000.00)	24,720,000.00
023305100100	PLATEAU STATE MINERAL DEVELOPMENT COMPANY	2,500,000.00	100,200,000.00	(97,700,000.00)	
023400100100	MINISTRY OF WORKS	50,000.00	30,000,000.00	(29,950,000.00)	-
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	300,000.00	2,000,000.00	(1,700,000.00)	300,000.00
023600100100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY		9,150,000.00	(9,150,000.00)	-
023600200100	PLATEAU STATE TOURISM CORPORATION	11,245,300.00	15,250,000.00	(4,004,700.00)	9,298,845.00
025200200100	MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)	7,264,491.30	5,000,000.00	2,264,491.30	23,239,116.02
025200300100	PLATEAU STATE ENERGY CORPORATION	8,446,965.81	60,000,000.00	(51,553,034.19)	49,539,598.56
025200400100	PLATEAU STATE WATER BOARD	69,645,250.92	124,600,000.00	(54,954,749.08)	-
025200500100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY		31,250,000.00	(31,250,000.00)	-
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)		201,500,000.00	(201,500,000.00)	
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT		17,000,000.00	(17,000,000.00)	
025700100100	MINISTRY OF HOUSING		3,660,250.00	(3,660,250.00)	-

025705600100	JOS METROPOLITAN DEVELOPMENT BOARD	-	3,500,000.00	(3,500,000.00)	264,950.00
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING	95,557,677.06	21,000,000.00	74,557,677.06	1,058,411.38
031805100100	HIGH COURT OF JUSTICE	-	-	-	-
051300100200	PLATEAU STATE SPORT COUNCIL	-	-	-	515,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	641,000.00	1,200,000.00	(559,000.00)	295,000.00
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)	-	400,000.00	(400,000.00)	40,000.00
051700800100	PLATEAU STATE LIBRARY BOARD	-	-	-	-
051706700100	PLATEAU STATE ADULT AND NON -FORMAL EDUCATION AGENCY	-	550,000.00	(550,000.00)	-
051800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	30,000.00	45,000.00	(15,000.00)	30,000.00
056400400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	39,604,447.00	86,688,000.00	(47,083,553.00)	38,298,343.75
056400500100	COLLEGE OF EDUCATION, GINDIRI	294,300.00	3,600,000.00	(3,305,700.00)	4,432,650.00
056400600100	PLATEAU STATE UNIVERSITY, BOKKOS	103,009.00	2,000,000.00	(1,896,991.00)	-
056400700100	COLLEGE OF ART, SCIENCE & REMEDIAL STUDIES, KURGW	425,500.00	3,003,000.00	(2,577,500.00)	3,345,671.00
052100100100	MINISTRY OF HEALTH	-	500,000.00	(500,000.00)	-
052100400100	PLATEAU STATE SPECIALIST HOSPITAL	18,699,780.00	12,600,000.00	6,099,780.00	11,858,265.00

052100500100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	29,723,500.00	45,000,000.00	(15,276,500.00)	52,516,090.00
052100600100	COLLEGE OF NURSING AND MIDWIFERY, VOM	12,200,000.00	11,500,000.00	700,000.00	3,600,000.00
052100900100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	2,160,000.00	1,950,000.00	210,000.00	2,380,000.00
052100700100	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	6,002,377.50	12,600,000.00	(6,597,622.50)	5,157,160.00
053500100100	MINISTRY OF ENVIRONMENT	18,410,309.00	2,050,000.00	16,360,309.00	245,400.00
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	150,000.00	300,000.00	(150,000.00)	40,000.00
120208	Total Earnings	513,261,592.73	1,245,695,250.00	(732,433,657.27)	418,724,640.66
012300100100	Sales/Rent of Government Buildings	-	100,000.00	(100,000.00)	-
012305500100	MINISTRY OF INFORMATION AND COMMUNICATION	1,870,000.00	20,220,000.00	(18,350,000.00)	2,380,000.00
012400700100	PLATEAU STATE PUBLISHING CORPORATION	-	200,000.00	(200,000.00)	-
012500100100	PLATEAU STATE FIRE SERVICE DIRECTORATE	38,142,791.37	23,000.00	38,119,791.37	-
016100100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	-	-	-
021500100100	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	-	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	351,000.00	650,000.00	(299,000.00)	23,600.00
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	-	-	-	-

022200200100	JOS MAIN MARKET AUTHORITY		1,335,000.00		2,500,000.00	(1,165,000.00)	1,649,000.00
022200300100	KABONG MARKET AUTHORITY		701,000.00		30,950,000.00	(30,249,000.00)	1,101,000.00
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING		14,400.00		5,000,000.00	(4,985,600.00)	7,301,575.00
025210200100	PLATEAU STATE WATER BOARD		381,890.17		2,500,000.00	(2,118,109.83)	505,190.54
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)		-		3,900,000.00	(3,900,000.00)	-
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD		60,996,000.00		180,000,000.00	(119,004,000.00)	7,107,610.00
031805100100	HIGH COURT OF JUSTICE		-		-	-	-
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(YOUTH)		2,005,000.00		1,860,000.00	145,000.00	1,247,000.00
051300200100	PLATEAU STATE SPORT COUNCIL		940,000.00		2,475,000.00	(1,535,000.00)	-
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI		2,255,520.00		-	2,255,520.00	78,400.00
051900500100	COLLEGE OF EDUCATION, GINDIRI		18,333.32		300,000.00	(281,666.68)	55,834.00
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS		-		-	-	-
051900700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI		-		-	-	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM		-		-	-	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN		-		-	-	-

052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	-	-	-	-	-	-	-	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	87,500.00	750,000.00	(662,500.00)	28,500.00				
120209	Total Sales/Rent of Government Buildings	109,098,434.86	251,428,000.00	(142,329,565.14)	21,477,709.54				
	Sale/Rent on Lands and Others:								
011103200100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	-	1,000,000.00	(1,000,000.00)	-				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,803,000.00	2,600,000.00	(797,000.00)	2,847,000.00				
0215100200100	PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME	-	550,000.00		-				
023400100100	MINISTRY OF WORKS	0.00	10,000,000.00	(10,000,000.00)	-				
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)	0.00	50,000.00	(50,000.00)	-				
025700100100	MINISTRY OF HOUSING	-	605,000.00	(605,000.00)	100,000.00				
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING	300,927,427.03	487,000,000.00	(186,072,572.97)	195,742,843.35				
012301300100	PLATEAU STATE PRINTING PRESS	-	2,000,000.00	(2,000,000.00)	-				
120210	Total Sale/Rent on Lands and Others	302,730,427.03	503,805,000.00	200,524,572.97	198,689,843.35				
	Repayments								
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING	-	-	-	-				
	Total Repayments								

120211	Investment Income									
011103200100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY		0.00	4,000,000.00				(4,000,000.00)		-
011103500200	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD		0.00							-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA		0.00	116,000.00				(116,000.00)		-
022000100100	MINISTRY OF FINANCE		0.00	8,000,000.00				(8,000,000.00)		-
025200400100	PLATEAU STATE WATER BOARD		800,000.00	20,000,000.00				(19,200,000.00)		-
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)		0.00	20,000,000.00				(20,000,000.00)		-
051800300100	PLATEAU STATE - RELEVANT TECHNOLOGY BOARD		0.00	5,000.00				(5,000.00)		-
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS		20,706,966.58	7,800,000.00				12,906,966.58		3,388,472.10
052110100100	PLATEAU STATE SPECIALIST HOSPITAL		187,328,187.00	165,000,000.00				22,328,187.00		229,307,074.00
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD		83,201,393.03	135,000,000.00				(51,798,606.97)		108,068,852.97
053500100100	MINISTRY OF ENVIRONMENT		0.00							-
120212	Total Investment Income		292,036,546.61	359,921,000.00				(67,884,453.39)		340,764,399.07
021502100100	Interest Earned									
	COLLEGE OF AGRICULTURE, GARKAWA		-	20,000.00				20,000.00		-

051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI				0.00					
	Total Interest Earned				20,000.00				20,000.00	
	Re-imburement									
	Total Re-imburement			0.00	0.00				0.00	
	Total IGR			25,844,931,675.44	26,242,969,750.00			(397,488,074.56)	15,927,001,739.90	
	The State generated N25.844B in 2023 against N15.927B in 2022 representing an increase of N9.918B (62%). On the whole it was a 98% performance in 2023.									
	Other Revenue Sources of Plateau State Government:									
022000100100	BANK INTEREST			484,712.20				484,712.20		60,587.83
022000700100	RECOVERIES			387,000.00				387,000.00		6,230,175.22
022000700100	FAAC (PROMISORY NOTES)			-				-		655,095,520.29
022000100100	SALARY RETURN			3,484,568.30				3,484,568.30		-
022000700100	BRIDGING FACILITY			-				-		15,035,902,285.70
022000100100	JOINT LG ACCOUNT ISPO			111,085,063.75				111,085,063.75		22,213,412.75
	NCARES			-				-		900,000,000.00
	Total Other Revenue Sources			115,441,344.25	-			115,441,344.25		16,619,501,981.79

014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION		88,185,835.57	100,809,984.00	(12,624,148.43)	65,051,641.22
020000000000	Administrative Sector sub total		4,012,987,972.28	4,871,430,842.00	(858,442,869.72)	2,601,629,096.47
021500100100	Economic Sector					
021500400100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		516,727,712.95	532,133,087.00	(15,405,374.05)	455,972,891.18
021502100100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY		12,849,751.26	14,192,000.00	(1,342,248.74)	9,828,109.37
021502200100	COLLEGE OF AGRICULTURE, GARKAWA		1,006,919,310.46	1,010,201,909.00	(3,282,598.54)	747,126,040.26
022200100100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME		352,820,743.60	380,777,776.00	(27,957,032.40)	386,508,279.10
022200200100	MINISTRY OF COMMERCE AND INDUSTRIES		43,428,091.65	49,653,810.00	(6,225,718.35)	30,290,571.58
022200300100	JOS MAIN MARKET AUTHORITY		58,642,016.08	84,987,304.00	(26,345,287.92)	45,052,022.01
022200300100	KABONG MARKET AUTHORITY		-	0.00	-	-
022000100100	PLATEAU STATE ONE STOP INVESTMENT CENTRE		-	8,280,000.00	(8,280,000.00)	-
022000200100	MINISTRY OF FINANCE		107,218,208.62	119,466,892.00	(12,248,683.38)	95,122,054.59
022000300100	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT		-	0.00	-	-
022000600100	PLATEAU STATE BUREAU FOR BUDGET		-	0.00	-	-
	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT		10,711,244.10	14,723,043.00	(4,011,798.90)	7,870,370.02

022000700100	OFFICE OF THE ACCOUNTANT -GENERAL	478,422,418.05	503,179,472.00	(24,757,053.95)	357,791,805.96
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	906,495,258.76	1,051,572,878.00	(145,077,619.24)	732,187,438.71
022001000100	CONSOLIDATED REVENUE FUND CHARGES	4,785,050,571.29	4,813,701,681.00	(28,651,109.71)	3,288,729,792.47
022800100100	MINISTRY OF SCIENCE AND TECHNOLOGY	36,080,818.58	53,376,867.00	(17,296,048.42)	29,301,302.22
022800200100	PLATEAU STATE INFORMATION & COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	34,917,022.13	34,997,909.00	(80,886.87)	21,581,170.85
022800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	45,331,361.60	47,504,328.00	(2,172,966.40)	44,725,211.40
023400100100	MINISTRY OF WORKS	75,502,630.76	89,045,836.00	(13,543,205.24)	59,294,896.67
023400200100	MINISTRY OF WORKS (ENGINEERING)	0.00	-	-	-
022900100100	MINISTRY OF TRANSPORT	53,920,281.11	107,730,620.00	(53,810,338.89)	44,884,191.88
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	23,886,835.88	24,850,397.00	(963,561.12)	15,302,721.64
053500200100	MINISTRY OF MINERAL DEVELOPMENT	28,460,008.20	36,727,916.00	(8,267,907.80)	30,876,424.48
023600100100	PLATEAU STATE MINERAL DEVELOPMENT COMPANY	19,419,990.61	40,527,160.00	(21,107,169.39)	21,057,431.40
023600200100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	55,036,938.37	64,929,929.00	(9,892,990.63)	44,457,898.90
023800100100	PLATEAU STATE TOURISM CORPORATION	165,927,143.07	181,475,074.00	(15,547,930.93)	151,863,024.52
	MINISTRY OF BUDGET AND ECONOMIC PLANNING	59,094,805.21	77,799,734.00	(18,704,928.79)	41,345,647.29

023800400100	PLATEAU STATE BUREAU OF STATISTICS		36,421,985.30	36,885,869.00	(463,883.70)	26,080,582.27
025200100100	MINISTRY OF WATER RESOURCES AND ENERGY(WATER)		26,334,332.13	27,286,365.00	(952,032.87)	18,081,422.26
025200200100	MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)					
025210200100	PLATEAU STATE WATER BOARD		381,990,232.29	382,281,134.00	(290,901.71)	308,400,893.00
025210300100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY		64,826,290.53	66,720,106.00	(1,893,815.47)	45,884,547.88
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT		32,214,526.37	35,232,435.00	(3,017,908.63)	21,263,058.18
025700100100	MINISTRY OF HOUSING		79,319,268.47	80,310,883.00	(991,614.53)	62,754,918.89
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD		175,742,178.43	180,617,656.00	(4,875,477.57)	149,097,157.53
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING		123,502,611.32	124,051,721.00	(549,109.68)	90,156,509.55
030000000000	Economic sector sub total		9,797,214,587.18	10,275,221,791.00	(478,007,203.82)	7,382,888,386.06
031801100100	Law and Justice Sector					
031805100100	JUDICIAL SERVICE COMMISSION		36,296,784.92	36,338,174.00	(41,389.08)	26,990,792.86
031805200100	HIGH COURT OF JUSTICE		1,106,069,266.79	1,137,867,785.00	(31,798,518.21)	1,030,103,233.74
031805400100	CUSTOMARY COURT OF APPEAL		69,735,711.53	104,714,305.00	(34,978,593.47)	61,711,603.38
	SHARIA COURT OF APPEAL		52,076,145.20	75,690,411.00	(23,614,265.80)	44,816,068.40

051700800100	PLATEAU STATE LIBRARY BOARD	35,151,924.71	38,207,844.00	(3,055,919.29)	25,868,084.74
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION	1,260,625.21	1,452,980.00	(192,354.79)	1,172,646.41
051706700100	PLATEAU STATE ADULT AND NON-FORMAL EDUCATION AGENCY	9,728,122.17	15,116,512.00	(5,388,389.83)	8,165,666.64
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	1,935,770,977.43	1,936,278,470.00	(507,492.57)	1,591,255,257.32
056400400100	COLLEGE OF EDUCATION, GINDIRI	1,728,443,427.73	1,732,809,984.00	(4,366,556.27)	1,313,242,459.07
056400500100	PLATEAU STATE UNIVERSITY, BOKKOS	1,821,350,771.56	1,825,316,192.00	(3,965,420.44)	1,586,864,882.94
056400700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI	862,473,633.72	885,461,431.00	(22,987,797.28)	689,697,796.13
051900800100	PLATEAU STATE SCHOLARSHIP BOARD	-	-	-	-
051900100100	MINISTRY OF HIGHER EDUCATION	1,658,662.04	12,402,323.00	(10,743,660.96)	-
052100100100	MINISTRY OF HEALTH	255,760,579.44	257,510,216.00	(1,749,636.56)	342,187,387.79
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	116,652,278.06	122,388,218.00	(5,735,939.94)	59,036,275.53
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	1,640,701,034.95	1,646,500,000.00	(5,798,965.05)	1,255,209,019.49
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	2,691,535,873.68	2,719,959,528.00	(28,423,654.32)	1,930,988,383.40
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	358,339,750.55	360,416,066.00	(2,076,315.45)	204,527,400.80
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	641,630,173.63	646,365,807.00	(4,735,633.37)	449,786,791.24

052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	778,779,867.14	781,222,398.00	(2,442,530.86)	533,782,448.63
052110600300	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	73,221,790.12	115,506,197.00	(42,284,406.88)	7,494,123.32
053500100100	MINISTRY OF ENVIRONMENT	185,456,120.60	192,189,484.00	(6,733,363.40)	146,069,226.18
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	0.00	-	-	-
053505600100	PLATEAU STATE AFFORESTATION PROGRAMME	0.00	-	-	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	121,602,484.48	149,883,295.00	(28,280,810.52)	94,044,670.81
	Social Sector sub total	19,842,136,121.16	20,162,575,798.00	(320,439,676.84)	15,684,085,161.66
	Total Personnel Cost	35,064,115,823.20	36,825,929,574.00	(1,761,813,750.80)	26,949,205,907.30
The Salaries and Wages for the year was N35.06B against N26.949B in 2022. The variance against the budgetted amount was N1.761B or 4.8%					
	B- Salaries directly charged to CRF(included in Note 4A above)	2023 ACTUAL	BUDGET 2023	Variance	2022
	List of Parastatals and Agencies:				
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	156,304,939.88	187,623,035.00	(31,318,095.12)	115,005,927.27
011100100200	OFFICE OF THE DEPUTY GOVERNOR	4,104,700.99	5,000,000.00	(895,299.01)	-
011100300100	PLATEAU STATE BOUNDARY COMMISSION	2,880,097.11	4,178,675.00	(1,298,577.89)	2,207,437.80

011103200100	INFRASTRUCTURE PROMOTION AND REGULATORY AGENCY	-	-	-	-	-	-
016100100100	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	-	-	-	-	-	-
011103200100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	33,320,565.78	39,619,237.00	(6,298,671.22)	24,647,918.22		
011103300100	PLATEAU STATE AIDS CONTROL AGENCY	-	-	-	-	-	-
011103500100	PLATEAU STATE PENSION BOARD	-	-	-	-	-	-
011103500200	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD	6,369,655.40	10,716,284.00	(4,346,628.60)	5,928,887.98		
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	8,116,860.55	10,784,659.00	(2,667,798.45)	5,954,775.32		
016103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD	4,464,474.42	5,093,744.00	(629,269.58)	3,415,422.46		
011108400100	PLATEAU STATE OPERATION RAINBOW	-	-	-	-	-	-
011108500100	PLATEAU STATE PEACE BUILDING AGENCY	-	-	-	-	-	-
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	8,839,116.05	55,804,000.00	(46,964,883.95)	6,726,439.54		
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION	141,474,461.71	310,351,506.00	(168,877,044.29)	139,617,885.41		
011201400100	PLATEAU STATE HOUSE OF ASSEMBLY	956,387,973.92	1,098,510,254.00	(142,122,280.08)	621,234,232.87		
012300300100	PLATEAU RADIO TELEVISION CORPORATION	520,042,845.55	358,081,866.00	161,960,979.55	385,769,733.02		
012300400100	PLATEAU RADIO TELEVISION CORPORATION(RADIO)	-	530,039,897.00	(530,039,897.00)	-		

022000200100	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT	-	-	-	-	-	-
022000300100	PLATEAU STATE BUREAU FOR BUDGET	-	-	-	-	-	-
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT	10,711,244.10	14,723,043.00	(4,011,798.90)	7,870,370.02		
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	478,422,418.05	503,179,472.00	(24,757,053.95)	357,791,805.96		
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	906,495,258.76	1,051,572,878.00	(145,077,619.24)	732,187,438.71		
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	23,886,835.88	24,850,397.00	(963,561.12)	15,302,721.64		
023600200100	PLATEAU STATE TOURISM CORPORATION	165,927,143.07	181,475,074.00	(15,547,930.93)	151,863,024.52		
023800400100	PLATEAU STATE BUREAU OF STATISTICS	36,421,985.30	36,885,869.00	(463,883.70)	26,080,582.27		
025210200100	PLATEAU STATE WATER BOARD	381,990,232.29	382,281,134.00	(290,901.71)	308,400,893.00		
025210300100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	64,826,290.53	66,720,106.00	(1,893,815.47)	45,884,547.88		
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD	175,742,178.43	180,617,656.00	(4,875,477.57)	149,097,157.53		
031805200100	CUSTOMARY COURT OF APPEAL	69,735,711.53	104,714,305.00	(34,978,593.47)	61,711,603.38		
031801100100	HIGH COURT OF JUSTICE	1,106,069,266.79	1,137,867,785.00	(31,798,518.21)	1,030,103,233.74		
031805400100	JUDICIAL SERVICE COMMISSION	36,296,784.92	36,338,174.00	(41,389.08)	26,990,792.86		
	SHARIA COURT OF APPEAL	52,076,145.20	75,690,411.00	(23,614,265.80)	44,816,068.40		

031805300100	MULTI-DOOR COURT HOUSE	7,576,450.58	13,926,119.00	(6,349,668.42)	-
032600300100	DISABILITY RIGHT COMMISSION	13,238,926.38	16,532,438.00	(3,293,511.62)	10,290,514.99
051300100200	PLATEAU STATE SPORT COUNCIL	343,357,877.44	349,998,758.00	(6,640,880.56)	271,419,844.60
051300100300	PLATEAU UNITED FOOTBALL CLUB	529,094,620.36	539,100,000.00	(10,005,379.64)	433,100,080.00
051300100400	MIGHTY JET FOOTBALL CLUB	169,486,168.42	172,812,000.00	(3,325,831.58)	143,528,612.50
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION	414,193,488.19	477,952,924.00	(63,759,435.81)	298,349,485.61
051700800100	PLATEAU STATE LIBRARY BOARD	35,151,924.71	38,207,844.00	(3,055,919.29)	25,868,084.74
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION	1,260,625.21	1,452,980.00	(192,354.79)	1,172,646.41
051706700100	PLATEAU STATE ADULT AND NON -FORMAL EDUCATION AGENCY	9,728,122.17	15,116,512.00	(5,388,389.83)	8,165,666.64
051800200100	PLATEAU STATE INFORMATION & COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	34,917,022.13	34,997,909.00	(80,886.87)	21,581,170.85
051800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	45,331,361.60	47,504,328.00	(2,172,966.40)	44,725,211.40
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	1,935,770,977.43	1,936,278,470.00	(507,492.57)	1,591,255,257.32
051900500100	COLLEGE OF EDUCATION, GINDIRI	1,728,443,427.73	1,732,809,984.00	(4,366,556.27)	1,313,242,459.07
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS	1,821,350,771.56	1,825,316,192.00	(3,965,420.44)	1,586,864,882.94
051900700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI	862,473,633.72	885,461,431.00	(22,987,797.28)	689,697,796.13

051900800100	PLATEAU STATE SCHOLARSHIP BOARD	-	-	-	-	-
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	116,652,278.06	122,388,218.00	(5,735,939.94)	59,036,275.53	
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	1,640,701,034.95	1,646,500,000.00	(5,798,965.05)	1,255,209,019.49	
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	2,691,535,873.68	2,719,959,528.00	(28,423,654.32)	1,930,988,383.40	
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	358,339,750.55	360,416,066.00	(2,076,315.45)	204,527,400.80	
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	641,630,173.63	646,365,807.00	(4,735,633.37)	449,786,791.24	
052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	778,779,867.14	781,222,398.00	(2,442,530.86)	533,782,448.63	
052110600300	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	73,221,790.12	115,506,197.00	(42,284,406.88)	7,494,123.32	
053500300100	PLATEAU STATE MINERAL DEVELOPMENT COMPANY	19,419,990.61	40,527,160.00	(21,107,169.39)	21,057,431.40	
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	-	-	-	-	
053505600100	PLATEAU STATE AFFORESTATION PROGRAMME	-	-	-	-	
	Total	23,151,466,142.29	24,726,401,804.00	(1,574,935,661.71)	17,591,535,913.50	
	Employers Contribution to Pension according to Sector	Actual 2023	Total Budget	Variance		2022
	Administrative Sector	-	-	-	-	
011103500100	PENSION - REGULAR	7,189,249,672.74	7,230,000,000.00	40,750,327.26	6,045,170,308.85	

011103500100	GRATUITY	760,265,534.34	770,000,000.00	9,734,465.66	240,000,000.00
	Economic Sector	0.00		0.00	-
	Law and Justice Sector	0.00		0.00	
	Regional Sector			0.00	
	Social Sector			0.00	
022000700100	PENSION - TERTIARY INSTITUTIONS	480,332,488.78	500,000,000.00	19,667,511.22	435,429,488.16
	Total Employers Contribution to Pension	8,429,847,695.86	8,500,000,000.00	70,152,304.14	6,720,599,797.01
	The sum of N8.429B was used in the payment of Pension and Gratuity in the year under review against N6.721B in 2022. The increase was N1.709b or 25%.				
	Overhead Costs		Total Budget 2023	Variance	2022
010000000000	Administrative Sector				
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	1,152,395,541.00	1,153,000,000.00	(604,459.00)	875,308,130.80
011100100200	OFFICE OF THE DEPUTY GOVERNOR	143,888,420.00	157,140,000.00	(13,251,580.00)	131,043,233.00
011100400100	PLATEAU STATE BOUNDARY COMMISSION	12,167,500.00	13,200,000.00	(1,032,500.00)	34,308,000.00
011100800100	PLATEAU STATE EMERGENCY RELIEF AND MANAGEMENT AGENCY	3,173,000.00	9,000,000.00	(5,827,000.00)	1,551,000.00

011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY		9,848,200.00	11,250,000.00	(1,401,800.00)	-
011103200100	INFRASTRUCTURE PROMOTION AND REGULATORY AGENCY		20,684,600.00	24,750,000.00	(4,065,400.00)	-
011103300100	PLATEAU STATE AIDS CONTROL AGENCY		3,000,000.00	5,500,000.00	(2,500,000.00)	3,690,000.00
011103500100	PLATEAU STATE PENSION BOARD		1,500,000.00	2,300,000.00	(800,000.00)	-
011108400100	PLATEAU STATE OPERATION RAINBOW		1,644,813,947.79	1,657,000,000.00	(12,186,052.21)	424,982,250.00
011108500100	PLATEAU STATE PEACE BUILDING AGENCY		1,618,000.00	3,959,200.00	(2,341,200.00)	163,547,200.00
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		136,134,300.70	136,643,000.00	(508,699.30)	185,934,773.99
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION		110,544,132.50	114,067,127.00	(3,522,994.50)	43,390,550.82
011200400100	PLATEAU STATE HOUSE OF ASSEMBLY		150,713,473.71	251,284,500.00	(100,571,026.29)	49,857,810.50
011200500100	PLATEAU STATE HOUSE OF ASSEMBLY (OFFICE OF THE CLERK)		728,669,822.50	729,570,800.00	(900,977.50)	162,558,199.29
011200600100	PLATEAU STATE HOUSE OF ASSEMBLY (BUDGET)		152,737,000.00	154,040,000.00	(1,303,000.00)	2,116,000.00
011200700100	PLATEAU STATE HOUSE OF ASSEMBLY (FINANCE)		256,931,840.76	258,000,000.00	(1,068,159.24)	185,303,248.38
011200800100	PLATEAU STATE HOUSE OF ASSEMBLY (LEGISLATIVE)		1,473,634,427.38	1,476,000,000.00	(2,365,572.62)	980,753,842.45
011200800100	PLATEAU STATE HOUSE OF ASSEMBLY (PUBLICATION)		16,591,750.00	17,781,750.00	(1,190,000.00)	3,106,750.00
011200900100	PLATEAU STATE HOUSE OF ASSEMBLY (LEGAL)		17,700,000.00	19,571,200.00	(1,871,200.00)	380,000.00

012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	145,775,207.78	147,000,000.00	(1,224,792.22)	177,774,400.00
012300300100	PLATEAU RADIO TELEVISION CORPORATION	133,717,615.01	133,822,000.00	(104,384.99)	149,295,735.43
012300400100	PLATEAU RADIO TELEVISION CORPORATION(RADIO)	-	-	-	-
012301300100	PLATEAU STATE PRINTING PRESS	784,000.00	926,000.00	(142,000.00)	563,500.00
012305500100	PLATEAU STATE PUBLISHING CORPORATION	13,353,773.91	14,094,000.00	(740,226.09)	25,414,439.76
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	73,806,750.00	74,200,000.00	(393,250.00)	22,857,950.00
014000100100	PLATEAU STATE AUDIT DEPARTMENT	80,148,883.25	82,888,472.00	(2,739,588.75)	30,355,100.00
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	229,960,866.83	232,433,500.00	(2,472,633.17)	7,029,500.00
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION	3,881,367.26	6,502,760.00	(2,621,392.74)	1,409,800.00
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	-	52,250,000.00	(52,250,000.00)	-
014900100100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	700,912,237.77	704,409,998.00	(3,497,760.23)	64,440,275.00
014900200100	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD	7,858,145.35	8,431,400.00	(573,254.65)	5,274,000.00
016100100100	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	13,086,238,493.99	13,088,070,000.00	(1,831,506.01)	8,703,537,420.97
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD	1,500,000.00	5,000,000.00	(3,500,000.00)	355,000,000.00
016103800100	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD	727,729,733.75	728,790,000.00	(1,060,266.25)	700,000,000.00

016103900100	PLATEAU STATE FIRE SERVICE DIRECTORATE	-	1,725,000.00	(1,725,000.00)	-
	ADMINISTRATIVE SUB TOTAL	21,242,413,031.24	21,474,600,707.00	(232,187,675.76)	13,490,783,110.39
020000000000	Economic Sector			-	
021500400100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	33,986,700.00	44,000,000.00	(10,013,300.00)	7,042,580.00
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY	-	1,350,000.00	(1,350,000.00)	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	18,791,208.30	21,366,800.00	(2,575,591.70)	5,800,492.40
021510200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	16,141,344.49	18,490,270.00	(2,348,925.51)	87,148,150.22
022000100100	MINISTRY OF FINANCE	70,622,736.77	75,153,900.00	(4,531,163.23)	24,420,669.25
022000200100	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT	1,473,200.00	3,440,740.00	(1,967,540.00)	640,000.00
022000300100	PLATEAU STATE BUREAU FOR BUDGET	-	-	-	-
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT	1,546,740.00	4,560,000.00	(3,013,260.00)	4,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL	412,122,702.36	413,048,797.00	(926,094.64)	535,892,037.05
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	1,297,980,066.40	1,308,223,985.00	(10,243,918.60)	1,358,302,632.11
022001000100	CONSOLIDATED REVENUE FUND CHARGES OFFICE	4,215,355,093.77	4,216,829,000.00	(1,473,906.23)	
022200100100	MINISTRY OF COMMERCE AND INDUSTRIES	35,155,035.00	66,633,550.00	(31,478,515.00)	13,943,000.00

022200200100	JOS MAIN MARKET AUTHORITY	3,643,974.34	5,770,910.00	(2,126,935.66)	3,139,870.00
022200400100	PLATEAU STATE ONE STOP INVESTMENT	-	1,191,000.00	(1,191,000.00)	
022800100100	MINISTRY OF SCIENCE AND TECHNOLOGY	1,500,000.00	4,330,999.00	(2,830,999.00)	11,545,000.00
022800200100	PLATEAU STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	19,711,387.24	22,000,000.00	(2,288,612.76)	11,900,000.00
022800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD	970,000.00	3,900,000.00	(2,930,000.00)	300,000.00
022900100100	MINISTRY OF TRANSPORT	88,036,600.00	89,510,000.00	(1,473,400.00)	7,560,440.00
023400100100	MINISTRY OF WORKS	4,000,000.00	6,050,000.00	(2,050,000.00)	688,250.00
023400200100	MINISTRY OF WORKS (ENGINEERING)	-	-	-	-
023400400100	PLATEAU STATE ROAD MAINTENANCE AGENCY	-	4,950,000.00	(4,950,000.00)	-
023300100100	MINISTRY OF MINERAL DEVELOPMENT	3,738,880.00	4,760,000.00	(1,021,120.00)	5,186,380.00
023305100100	PLATEAU STATE MINERAL DEVELOPMENT CO	8,624,140.00	12,000,000.00	(3,375,860.00)	5,374,228.83
023600100100	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	18,965,500.00	20,000,000.00	(1,034,500.00)	15,015,000.00
023600200100	PLATEAU STATE TOURISM CORPORATION	62,309,545.00	66,115,000.00	(3,805,455.00)	22,092,190.00
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	12,377,552,272.28	13,000,000,000.00	(622,447,727.72)	2,284,220,809.53
023800400100	PLATEAU STATE BUREAU OF STATISTICS	13,000,000.00	18,037,500.00	(5,037,500.00)	8,000,000.00

025200100100	MINISTRY OF WATER RESOURCES AND ENERGY(WATER)	17,182,500.00	18,669,000.00	(1,486,500.00)	1,660,000.00
025200200100	PLATEAU STATE ENERGY CORPORATION	7,225,000.00	10,000,000.00	(2,775,000.00)	-
025210200100	PLATEAU STATE WATER BOARD	87,937,440.00	100,729,000.00	(12,791,560.00)	112,862,650.00
025210300100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	1,268,400.00	4,262,200.00	(2,993,800.00)	-
025210600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY	10,036,400.00	12,000,000.00	(1,963,600.00)	
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	180,000.00	2,325,000.00	(2,145,000.00)	11,721.25
025700100100	MINISTRY OF HOUSING	7,350,200.00	11,282,500.00	(3,932,300.00)	-
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD	14,964,666.35	16,801,642.00	(1,836,975.65)	3,731,785.00
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING	54,872,400.44	55,977,900.00	(1,105,499.56)	22,731,755.36
	ECONOMIC SEGMENT SUBTOTAL	18,906,244,132.74	19,663,759,693.00	(757,515,560.26)	4,553,209,641.00
030000000000	Law and Justice Sector			-	
031801100100	PLATEAU STATE JUDICIAL SERVICE COMMISSION	61,513,593.67	64,540,000.00	(3,026,406.33)	35,235,817.00
031805100100	PLATEAU STATE HIGH COURT OF JUSTICE	295,425,904.82	317,978,545.00	(22,552,640.18)	178,009,546.73
031805200100	PLATEAU STATE CUSTOMARY COURT OF APPEAL	314,848,922.26	324,872,830.00	(10,023,907.74)	141,007,550.91
031805300100	PLATEAU STATE SHARIA COURT OF APPEAL	74,880,253.74	82,041,975.00	(7,161,721.26)	65,561,953.48

031805400100	MULTI DOOR COURT HOUSE	31,498,600.00	34,000,000.00	(2,501,400.00)	-
032600100100	MINISTRY OF JUSTICE	192,451,590.00	193,017,620.00	(566,030.00)	24,591,675.00
032600300100	PLATEAU STATE DISABILITY RIGHTS COMMISSION	10,030,000.00	15,232,000.00	(5,202,000.00)	18,815,902.00
	LAW AND JUSTICE SEGMENT SUBTOTAL	980,648,864.49	1,031,682,970.00	(51,034,105.51)	463,222,445.12
	Regional Sector				
	Social Sector				
051300100100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(YOUTH)	21,685,700.00	26,082,300.00	(4,396,600.00)	6,000,000.00
051300100200	PLATEAU STATE SPORT COUNCIL	50,000,000.00	52,200,000.00	(2,200,000.00)	40,000,000.00
051300100300	PLATEAU UNITED FOOTBALL CLUB	166,705,758.00	168,858,200.00	(2,152,442.00)	796,375,150.00
051300100400	MIGHTY JET FOOTBALL CLUB	-	-	-	-
051300200100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(SPORT)	-	0.00	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	166,343,990.00	170,040,000.00	(3,696,010.00)	33,181,000.00
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)	3,350,672,866.60	3,352,690,000.00	(2,017,133.40)	44,466,250.00
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION	121,981,040.28	123,600,000.00	(1,618,959.72)	-
051700800100	PLATEAU STATE LIBRARY BOARD	-	5,925,000.00	(5,925,000.00)	-

051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION	7,189,600.00	10,000,000.00	(2,810,400.00)	6,432,000.00
051706700100	PLATEAU STATE ADULT AND NON -FORMAL EDUCATION AGENCY	1,105,800.00	3,057,000.00	(1,951,200.00)	-
051900100100	MINISTRY OF HIGHER EDUCATION	8,099,050.00	13,807,200.00	(5,708,150.00)	537,500.00
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	2,355,870,444.37	2,358,293,014.00	(2,422,569.63)	278,234,887.23
051900500100	COLLEGE OF EDUCATION, GINDIRI	119,419,338.66	120,734,306.00	(1,314,967.34)	65,525,253.00
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS	771,004,449.92	773,743,815.00	(2,739,365.08)	236,704,030.41
051900700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI	32,879,440.00	35,446,540.00	(2,567,100.00)	31,954,639.87
051900800100	PLATEAU STATE SCHOLARSHIP BOARD	304,775,645.00	306,039,000.00	(1,263,355.00)	39,733,776.00
052100100100	MINISTRY OF HEALTH	205,287,200.00	207,780,500.00	(2,493,300.00)	75,831,267.30
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	22,185,100.00	24,200,000.00	(2,014,900.00)	-
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	178,933,683.29	183,539,500.00	(4,605,816.71)	253,161,174.07
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	122,325,316.68	128,500,000.00	(6,174,683.32)	193,673,337.50
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	165,016,949.45	167,037,005.00	(2,020,055.55)	131,561,973.11
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	27,301,450.00	30,311,400.00	(3,009,950.00)	57,935,610.00
052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	109,237,420.00	112,392,450.00	(3,155,030.00)	146,205,732.16

052110600300	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	139,888,622.10	155,611,400.00	(15,722,777.90)	512,189,041.75
053500100100	MINISTRY OF ENVIRONMENT	317,385,252.00	320,529,350.00	(3,144,098.00)	253,642,832.00
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	304,112,320.93	307,390,000.00	(3,277,679.07)	5,500,000.00
053505600100	PLATEAU STATE NEWMAP	-	5,000,000.00	(5,000,000.00)	2,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,298,110,209.88	1,299,113,302.00	(1,003,092.12)	540,171,979.37
	SOCIAL SECTOR SUBTOTAL	10,367,516,647.16	10,461,921,282.00	(94,404,634.84)	3,751,017,433.77
	<i>Total Overhead Cost</i>	<i>51,496,822,675.64</i>	<i>52,631,964,652.00</i>	<i>(1,135,141,976.36)</i>	<i>22,258,232,630.28</i>
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	Actual 2023	Total Budget 2023	Variance	2022
022001000100	BOND ISSUANCE	1,320,125,681.28		1,320,125,681.28	9,161,311,242.99
022001000100	EXCESS CRUDE ACCOUNT FACILITY	510,751,394.70		510,751,394.70	291,024,022.41
022001000100	SALARY BAIL OUT (1&2)	544,302,946.72		544,302,946.72	302,793,541.50
022001000100	COMMERCIAL BANK LOAN RESTRUCTURED	2,160,330,120.69		2,160,330,120.69	680,218,877.94
022001000100	BUDGET SUPPORT	1,143,545,028.68		1,143,545,028.68	133,267,368.87
022001000100	ECOLOGICAL	1,239,859,208.39		1,239,859,208.39	-
022001000100	2LP	3,239,908,174.48	3,239,908,174.48	-	3,653,675,802.57

022001000100	COVID 19 HEALTH FACILITIES	135,142,233.52	135,142,233.52	-	19,112,138.12
022001000100	CACS 2	11,995,719.98	11,995,719.98	-	146,500,606.73
022001000100	FOREIGN DEBITS	205,837,509.26	210,000,000.00	(4,162,490.74)	-
022001000100	COMMERCIAL BANKS	3,512,473,612.51	1,154,261,136.35	2,358,212,476.16	11,006,426.50
	Sub total	14,024,271,630.21	4,751,307,264.33	9,272,964,365.88	14,398,910,027.63
022001000100	LIABILITIES PAID	6,063,185,893.22	550,000,000.00	5,513,185,893.22	6,305,831,186.90
022001000100	JED	772,805,068.82	772,805,068.82	-	288,000,000.00
022001000100	HYDRO (50% OF ECOLOGICAL)	-	-	-	593,151,689.80
022001000100	JUDGEMENT DEBT	-	-	-	960,499,818.14
022001000100	BANK CHARGES	1,821,572,998.85	1,821,572,998.85	-	2,364,839,245.54
	Total Consolidated Revenue Fund Charges	22,681,835,591.10	7,895,685,332.00	14,786,150,259.10	24,911,231,968.01
	<i>Subventions to Parastatals (According to Sectors-List)</i>	Actual 2023	Total Budget	Variance	2022
010000000000	Administrative Sector	0	0	-	
011103500200	LOCAL GOVT PENSION BOARD	-		-	6,750,000.00
014000200100	LG AUDIT			-	100,000,000.00

050000000000	Social Sector	-	-	-	-	-	-	-	-
051700300100	PSUBEB EDUCATION SECRETARY	-	-	-	-	-	-	-	-
051700300100	PSUBEB OVERHEAD	-	-	-	-	-	-	41,771,105.45	-
051900400100	PLATEAU STATE POLYTECHNIC, BARAKIN LADI	-	-	-	-	-	-	-	-
052100800100	PLASCHEMA	-	-	-	-	-	-	70,000,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	-	-	-	-	-	-	-	-
052100300100	PHC BOARD	-	-	-	-	-	-	1,167,198,310.23	-
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS	-	-	-	-	-	-	1,451,000,000.00	-
	Social Sector sub total	-	-	-	-	-	-	2,729,969,415.68	-
	Total Subventions to Parastatals	-	-	-	-	-	-	5,444,909,076.53	-
	Transfer to Capital Development Fund (According to Sectors)	Actual 2023	Total Budget	Variance					2022
	Administrative Sector	-	-	-	-	-	-	-	-
011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	-	1,626,452,836.00	1,626,452,836.00	-	-	-	-	-
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	-	1,684,500,000.00	1,684,500,000.00	-	-	-	-	-
	Economic Sector	-	-	-	-	-	-	-	-

021502200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME				2,625,452,836.00			
022000100100	MINISTRY OF FINANCE	15,000,000,000.00	24,260,718,360.00	9,260,718,360.00			155,974,500.00	
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	1,676,239,752.00	4,602,000,000.00	2,925,760,248.00				
025200500100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	155,974,500.00	900,875,968.00	744,901,468.00				
	Law and Justice Sector	-	-	-				
	Regional Sector	-	-	-				
	Social Sector	-	-	-				
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)	11,922,491,059.78	3,600,000,000.00					
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY						890,370,183.29	
053500100100	MINISTRY OF ENVIRONMENT	890,370,183.29	700,000,000.00				15,000,000,000.00	
	Total Transfer to Capital Development Fund	29,645,075,495.07	40,000,000,000.00	10,354,924,504.93				
	Details of Aids & Grants Received	Actual 2023	Total Budget	Variance				2022
010000000000	ADMINISTRATIVE SECTOR							
011100000000	GOVERNMENT HOUSE	816,470,436.01	5,690,000,000.00	4,873,529,563.99				
011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY		4,880,000,000.00	4,880,000,000.00				

011108400100	PLATEAU STATE OPERATION RAINBOW	638,470,436.01	-	(638,470,436.01)	
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		430,000,000.00	430,000,000.00	
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	178,000,000.00	380,000,000.00	202,000,000.00	
020000000000	ECONOMIC SECTOR	26,749,805,058.96	14,539,281,640.00	(12,210,523,418.96)	
021502200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	-	
022000100100	MINISTRY OF FINANCE	26,749,805,058.96	14,539,281,640.00	(12,210,523,418.96)	2,180,155,000.00
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING		-	-	6,817,777,326.01
025200500100	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	-	
050000000000	SOCIAL SERVICES SECTOR	7,005,508,185.92	10,716,195,648.00	3,710,687,462.08	
051300300100	PLATEAU UNITED FOOTBALL CLUB		20,000,000.00	20,000,000.00	
051700000000	MINISTRY OF EDUCATION (SECONDARY EDUCATION)		-	-	
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION	121,981,040.28	1,380,000,000.00	1,258,018,959.72	
056400400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI	799,649,425.50	575,510,208.00	(224,139,217.50)	
056400600100	PLATEAU STATE UNIVERSITY, BOKKOS	1,541,081,128.38	2,143,767,040.00	602,685,911.62	1,679,154,282.04
052100100100	MINISTRY OF HEALTH	2,168,603,637.73	4,593,818,400.00	2,425,214,762.27	

0521003000100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,080,284,868.56	473,000,000.00	(607,284,868.56)		
0521005000100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD		-	-		
0521002000100	PLATEAU STATE DRUGS AND MEDICAL COMMODITIES MANAGEMENT AGENCY		-	-		
0535000100100	MINISTRY OF ENVIRONMENT		-	-		
0551001000100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,293,908,085.47	1,530,100,000.00	236,191,914.53	3,236,998,924.36	
	Total Details of Aid & Grants Received	34,571,783,680.89	30,945,477,288.00	12,126,142,349.77	13,914,085,532.41	
	Details of Aid & Grants Received					
	EXTERNAL AID/GRANTS					
	Current External Aid	4,196,104,196.96	1,018,240,000.00	(3,177,864,196.96)		
	Capital External Aid	237,022,342.41	3,908,000,000.00	3,670,977,657.59		
	Current External Grant	690,404,731.97	85,000,000.00	(605,404,731.97)		
	Capital External Grant	2,168,603,637.73	250,000,000.00	(1,918,603,637.73)		
		7,292,134,909.07	5,261,240,000.00	(2,030,894,909.07)		
	INTERNAL AID/GRANTS					
	Current Internal Aid	-	1,005,578,400.00	1,005,578,400.00		

23020102	Construction of Simon Bako Lalong Guest House		0.00	6,000,000.00	(6,000,000.00)	
23020128	Construction of Fuel Dump		0.00	7,000,000.00	(7,000,000.00)	3,140,242.86
23030101	Renovation of 16 Unit G/House Phase II		0.00	10,000,000.00	(10,000,000.00)	
23030101	Furnishing of Simon Lalong Guest House		0.00	100,000,000.00	(100,000,000.00)	
23030103	Renovation of Green House		0.00	10,000,000.00	(10,000,000.00)	
23030127	Supply and Installation of Performance System Infrastructure		0.00	95,485,000.00	(95,485,000.00)	
011100100200	Sub total		0.00	367,485,000.00	(367,485,000.00)	3,140,242.86
	OFFICE OF THE DEPUTY GOVERNOR					
23010103	Procurement of furniture/equipment in DG Residence		0.00	7,000,000.00	(7,000,000.00)	-
23010105	Procurement of Vehicles		0.00	28,000,000.00	(28,000,000.00)	-
23010108	Purchase of Bus		0.00	21,000,000.00	(21,000,000.00)	-
23010112	Procurement of office furniture		6,638,000.00	14,000,000.00	(7,362,000.00)	-
23010113	Procurement of Computers & Accessories		0.00	15,820,000.00	(15,820,000.00)	-
23010113	Procurement of Computers/Laptops/Printers & Accessories		0.00	7,000,000.00	(7,000,000.00)	-
23010114	Procurement of Printing Press and Editing Machine		0.00	3,000,000.00	(3,000,000.00)	-

23010115	Procurement of Photocopiers & Accessories		0.00	7,000,000.00	(7,000,000.00)	-
23010122	Purchase of Health Equipment		0.00	42,000,000.00	(42,000,000.00)	130,000.00
23010128	Procurement of Security Equip. (CCTV) & Accessories		550,000.00	14,000,000.00	(13,450,000.00)	-
23010128	Installation of CCTV Security/ Surveillance System		0.00	7,000,000.00	(7,000,000.00)	8,656,200.00
23010133	Purchase of Public Address System/Podium & related item		0.00	3,120,000.00	(3,120,000.00)	-
23010139	Procurement of 20No Ordinary filling Cabinets, 4 Fire Proof and 3 iron safe cabinets		1,781,000.00	21,080,000.00	(19,299,000.00)	-
23010139	Procurement & Installation of internet connectivity in Offices		0.00	5,000,000.00	(5,000,000.00)	-
23010139	Purchase of Editing Suite/Cameras and Accessories		0.00	5,000,000.00	(5,000,000.00)	-
23010139	Purcurement of Refrigerator/Television & Projectors		0.00	7,000,000.00	(7,000,000.00)	-
23020128	Construction of Toilets		0.00	14,000,000.00	(14,000,000.00)	-
23030101	Renovation and Furnishing of Office of the DG		0.00	21,000,000.00	(21,000,000.00)	-
23050128	Re-Enforcement of Security in the Office		0.00	3,120,000.00	(3,120,000.00)	-
011100300100	Sub total		8,969,000.00	245,140,000.00	(236,171,000.00)	8,786,200.00
	PLATEAU STATE BOUNDARY COMMISSION		-			
23010108	Procurement of 18 Seater Toyota Bus		0.00	33,000,000.00	(33,000,000.00)	-

23010105	Procurement of 1No. Toyota Hilux			0.00	0.00	-	-
23010113	Procurement of 4No. Laptops and 4No. Desktops Computers			0.00	2,000,000.00	(2,000,000.00)	-
23010139	Procurement of 2No. Ground Positioning System (GPS)			0.00	3,000,000.00	(3,000,000.00)	-
23030121	Renovation of Offices			0.00	3,000,000.00	(3,000,000.00)	-
	Sub total			0.00	41,000,000.00	(41,000,000.00)	-
011100800100	PLATEAU STATE EMERGENCY RELIEF AND MANAGEMENT AGENCY						
23010105	Procurement of 1No Ambulance			0.00	0.00	-	-
23010105	Procurement of 1No. Toyota Hilux			0.00	0.00	0.00	-
23010112	Furnishing of office Permanent Site Bukuru			0.00	0.00	-	-
23010113	Procurement of 2No Desk Top Computers			0.00	0.00	0.00	-
23010113	Procurement of 4Nos. Laptops			0.00	0.00	-	-
23010139	Acquisition of Relief Materials		26,015,000.00	0.00	41,800,000.00	(15,785,000.00)	-
23020101	Construction of Office Complex			0.00	0.00	-	-
23030121	Renovation of office Permanent Site Bukuru			0.00	0.00	-	-
23050128	Rehabilitation of Internally Displaced Persons			0.00	0.00	-	-

016100100100	Sub total		26,015,000.00	41,800,000.00	(15,785,000.00)	-
	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE					
23010105	Procurement of various Models of Official Vehicles		10,121,028,150.00	10,350,000,000.00	(228,971,850.00)	240,161,487.50
23010125	Production of White Paper		0.00	2,500,000.00	(2,500,000.00)	-
23010127	Purchase of Fertilizer		3,000,000,000.00	3,150,000,000.00	(150,000,000.00)	-
23010128	Procurement of Security Assets		0.00	150,000,000.00	(150,000,000.00)	-
23010128	Procurement of Security Equipments at New Government House		0.00	200,000,000.00	(200,000,000.00)	-
23020101	Building of New Government House, Rayfield		0.00	30,000,000.00	(30,000,000.00)	-
23030101	Renovation/Furnishing of Govt. Lodge, Asokoro, Abuja		0.00	60,000,000.00	(60,000,000.00)	-
23030118	Renovation/furnishing of Former Tati Hotel Jos		0.00	50,000,000.00	(50,000,000.00)	-
23030121	Renovation of Liaison Office Kaduna		0.00	30,000,000.00	(30,000,000.00)	-
23030121	Renovation of Liaison Office, Staff Quarters - Karu, Abuja		0.00	10,000,000.00	(10,000,000.00)	-
23030121	<small>Renovation of</small> <small>Human Capital</small>	<small>100% Allocation to Human Capital</small>	0.00	5,000,000.00	(5,000,000.00)	-
23050128	Human Capital Development (HCD) in Health Education and Labour Force		0.00	30,000,000.00	(30,000,000.00)	-
	Sub total		13,121,028,150.00	14,067,500,000.00	(946,471,850.00)	240,161,487.50

011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY								
23010112	Procurement of 4No. Projectors and Board	0.00	2,100,000.00	(2,100,000.00)	-				
23010113	Procurement of 10 No.HP Desktops	0.00	3,000,000.00	(3,000,000.00)	-				
23010113	Procurement of 8 No.HP Laptops	0.00	3,000,000.00	(3,000,000.00)	-				
23010113	Procurement of 8No. Samsung Tablets	0.00	1,800,000.00	(1,800,000.00)	-				
23010114	Procurement of 2No. Printers	0.00	300,000.00	(300,000.00)	-				
23010115	Procurement of 2No. Photocopier Machines	0.00	750,000.00	(750,000.00)	-				
23010118	Procurement of 2No. Scanners	0.00	150,000.00	(150,000.00)	-				
23010119	Procurement of 1No. 2.5KVA Mikano Generating set	0.00	3,300,000.00	(3,300,000.00)	-				
23010139	Procurement of 17No. BVN Machines	0.00	10,500,000.00	(10,500,000.00)	-				
23010139	Procurement of 2No. Video Cameras	0.00	600,000.00	(600,000.00)	-				
23010139	Procurement of 10No. Air Conditioning set	0.00	3,750,000.00	(3,750,000.00)	-				
23050128	Establishment of Micro Finance Development Fund	0.00	70,750,000.00	(70,750,000.00)	-				
23050128	Constituency Allowance General	0.00	0.00	-	-				
23050128	CARES Program - Condition Operational Support Grant	39,520,000.00	239,990,000.00	(200,470,000.00)	49,648,971.33				

23050128	CARES Program - Conditional Grants to support IT (Information Tech) Enhancement)	54,760,000.00	116,390,000.00	(61,630,000.00)	81,559,042.68
23050128	CARES Program support to finance amortised interest payment on new post COVID-19 loans	39,640,000.00	82,970,000.00	(43,330,000.00)	113,485,188.48
23050128	Empowerment of Youths & Women, Langtang South Constituency	1,000,000.00	2,000,000.00	(1,000,000.00)	7,000,000.00
23050128	Empowerment of Youths & Women, Mikang Constituency	15,000,000.00	15,000,000.00	-	49,000,000.00
23050128	Empowerment of Youths & Women, Jos South Constituency	7,000,000.00	7,000,000.00	-	-
23050128	Empowerment of Youths & Women, Mangu North Constituency	45,000,000.00	45,000,000.00	-	18,200,000.00
23050128	Empowerment of Youths & Women, Shendam Constituency	3,500,000.00	4,000,000.00	(500,000.00)	-
23050128	Provision of Motor Cycles to Youth, Mikang Constituency	25,000,000.00	25,000,000.00	-	-
23050128	Empowerment of Youths & Women, Pankshin South Constituency	14,000,000.00	14,000,000.00	-	-
23050128	Empowerment of Youths & Women, Pengana Constituency	9,500,000.00	10,000,000.00	(500,000.00)	-
23050128	Support to Traders and Small Scale Business/Industries in Kanke Constituency	0.00	0.00	-	13,000,000.00
23050128	Support to Traders and Small Scale Business/Industries in Pengana Constituency	0.00	0.00	-	-
23050128	Support to Traders and Small Scale Business/Industries in Dengi Constituency	0.00	0.00	-	-
23050128	Empowerment of Youths & Women, Quapan North Constituency	0.00	0.00	-	18,400,000.00

23050128	Empowerment of Youths & Women, Kantana Constituency			0.00	0.00	-	10,000,000.00
23050128	Empowerment of Youths & Women, Rukuba Irgiwe Constituency			0.00	0.00	-	-
23050128	Empowerment of Youths & Women, Dengi Constituency			0.00	0.00	-	17,000,000.00
23050128	Empowerment of Youths & Women, Jos North North Constituency			0.00	0.00	-	15,000,000.00
23050128	Youths Skills Acquisition Jos North West			0.00	0.00	-	-
23050128	Empowerment of Youths & Women, Quanpan South Constituency			0.00	0.00	-	51,400,000.00
	Sub total			253,920,000.00	661,350,000.00	(407,430,000.00)	443,693,202.49
011103200100	INFRASTRUCTURE PROMOTION AND REGULATORY AGENCY						
23010105	Procurement of Hilux Truck			0.00	30,000,000.00	(30,000,000.00)	-
23010113	Procurement of Computers, Printers, UPS & Equipment			0.00	5,000,000.00	(5,000,000.00)	-
23010119	Procurement of Generators			0.00	25,000,000.00	(25,000,000.00)	-
23010127	Office Building Purchase			0.00	30,000,000.00	(30,000,000.00)	-
23030121	Renovation, Furnishing and Fittings			0.00	20,000,000.00	(20,000,000.00)	-
23030121				0.00	-	-	-
	Sub total			0.00	110,000,000.00	(110,000,000.00)	-

011103300100	PLATEAU STATE AIDS CONTROL AGENCY								
23010106	Procurement of 1No Hilux Van	0.00						-	
23010112	Acquisition of Office Furniture/Equipment	0.00		500,000.00				(500,000.00)	
23010115	Procurement of 1No Photocopier	0.00		400,000.00				(400,000.00)	
23010119	Procurement of 1No 3.5KVA Generator	0.00		100,000.00				(100,000.00)	
23010122	Procurement of HIV Self-Test Kits	0.00		18,000,000.00				(18,000,000.00)	
23010122	Condom Programming	0.00		5,000,000.00				(5,000,000.00)	
23010139	Procurement of Communication Gadgets	0.00		1,000,000.00				(1,000,000.00)	
	Sub total	0.00		25,000,000.00				(25,000,000.00)	
011103500100	PLATEAU STATE PENSION BOARD								
23010105	Purchase of 1No. Vehicle Hilux Pick-Up Van	0.00		35,000,000.00				(35,000,000.00)	
23010113	Procurement of 10No. Desktop Computer and Accessories	0.00		3,000,000.00				(3,000,000.00)	2,500,000.00
23030121	Renovation/furnishing of office complex	0.00		0.00				-	
23050128	Biometric Data Capture	0.00		30,000,000.00				(30,000,000.00)	
	Sub total	0.00		68,000,000.00				(68,000,000.00)	2,500,000.00

014900200100	PLATEAU STATE LOCAL GOVERNMENT STAFF PENSION BOARD								
23010102	Furnishing and Equipping of Offices	0.00	500,000.00	(500,000.00)	-				
23010105	Procurement of 1 No. Toyota Camry Vehicle	0.00	3,900,000.00	(3,900,000.00)	-				
23010113	Procurement of 5No. Computers	0.00	300,000.00	(300,000.00)					
23030101	Renovation of Staff Quarters, Rikkos	0.00	150,000.00	(150,000.00)					
23030101	Renovation of Guest House at Eto-Baba	0.00	150,000.00	(150,000.00)					
	Sub total	0.00	5,000,000.00	(5,000,000.00)	-				
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD								
23010105	Procurement of 2No. GMC Jeep 2016 Model for Saudi Hajj Operation	0.00	25,000,000.00	(25,000,000.00)	-				
23010105	Procurement of 1No. Toyota Hilux	0.00	35,000,000.00	(35,000,000.00)	-				
23010106	Procurement of 1No. Ambulance	0.00	40,000,000.00	(40,000,000.00)	-				
23010112	Procurement of Office furniture	0.00	7,000,000.00	(7,000,000.00)	-				
23020105	Building of Motorized Boreholes & installation of overhead tank		0.00	-					
23020127	Establishment of ICT Centre	0.00	3,000,000.00	(3,000,000.00)	-				
23030121	Renovation of new Office Complex		20,000,000.00	(20,000,000.00)					

016103800100	Sub total	0.00	130,000,000.00	(130,000,000.00)	-
	PLATEAU STATE CHRISTIAN PILGRIMS WELFARE BOARD				
23010105	Procurement of 1No Toyota Hilux 4wd Double Cabin	0.00	20,009,000.00	(20,009,000.00)	-
23010106	Procurement of 1No. Ambulance	0.00	0.00	-	-
23010108	Procurement of 1No 16 Seater Bus	0.00	0.00	-	-
23010113	Procurement of Server and Accessories	0.00	0.00	-	-
23010113	Procurement of 5NO. HP Pavilion Laptops (Core i3)	0.00	0.00	-	-
23010113	Procurement of 3No. Desktops	0.00	0.00	-	-
23050128	Support Selected Constituents to attend Pilgrimage Bwarat, Gazum and Gani District in Langtang North Central Constituency	0.00	0.00	-	-
011108500100	Sub total	0.00	20,009,000.00	-20,009,000.00	-
	PLATEAU STATE OPERATION RAINBOW				
23010105	Procurement of 3No. Toyota Yaris MT (Security Vehicles)	0.00	0.00	-	-
23010128	Acquisition of Electronic Security Gadgets (plus Trackers)	517,281,466.00	645,000,000.00	(127,718,534.00)	-
23010128	Procurement of 2No. Armoured Personnel Carriers (APC)	214,934,343.38	250,000,000.00	(35,065,656.62)	-
23010128	Procurement of Bomb Detecting Equipment covering a distance of 50km Radius	0.00	45,000,000.00	(45,000,000.00)	-

23010139	Procurement of ICT/IT Equipment		0.00	0.00	-	-
23010139	Procurement of Non-Lethal Equipments		0.00	0.00	-	-
23020128	Building of Car Porch		0.00	0.00	-	-
23020128	Construction of Fuel Dump		0.00	0.00	-	-
23020128	Building of Security Post at Bauchi Rd. Junction etc		0.00	0.00	-	-
011108500100	Sub total		732,215,809.38	940,000,000.00	(207,784,190.62)	-
	PLATEAU STATE PEACE BUILDING AGENCY					
23010108	Procurement of 1No Hiace Bus (16 Seater)		0.00	-	-	-
23010113	Procurement of 6No. HP Desktop Computers		0.00	500,000.00	(500,000.00)	-
23010113	Procurement of 2 No. HP Laptops		0.00	500,000.00	(500,000.00)	-
23010113	Procurement of 8No. Samsung Tablets		0.00	500,000.00	(500,000.00)	-
23010114	Procurement of 2No. Printers		0.00	100,000.00	(100,000.00)	-
23010139	Procurement of Project and Board		0.00	100,000.00	(100,000.00)	-
011108600100	Sub total		0.00	1,700,000.00	(1,700,000.00)	-
	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY					

23010122	Contactless Hand Washing System 35litres Tank Capacity	0.00	0.00	-	0.00	-
23010122	Procurement of Sanitary Gate Disinfectant	0.00	0.00	-	0.00	-
23020101	Restructuring/Remodeling of Office Complex	5,500,000.00	8,000,000.00	(2,500,000.00)		
23050128	Acquisition of Non-Tangible Assets	0.00	0.00	-	0.00	-
011201400100	Sub total	6,570,000.00	45,000,000.00	(38,430,000.00)		
PLATEAU STATE HOUSE OF ASSEMBLY						
23010105	Procurement of 3No Hilux	0.00	0.00	-	0.00	-
23010105	Procurement of 1No Toyota Land Cruiser Jeep 2.7 Prado TX-L	2,055,453,500.00	2,061,000,000.00	(5,546,500.00)		
23010105	Procurement of 9No Toyota Corolla 2.5 LE.	1,030,238,238.65	1,045,000,000.00	(14,761,761.35)		2,361,562.00
23010108	Procurement of 1No Bus (30 Seater)	0.00	7,000,000.00	(7,000,000.00)		-
23010112	Acquisition of Office Equipment	39,559,567.50	50,000,000.00	(10,440,432.50)		84,000.00
23010113	Procurement of Laptops for Members	25,000,000.00	40,000,000.00	(15,000,000.00)		-
23010114	Procurement of Printing Press Machines	2,524,300.00	40,000,000.00	(37,475,700.00)		591,000.00
23010119	Procurement of Generator Plant (Perkinson 200 KVA)	0.00	0.00	-	0.00	500,000.00
23010125	Acquisition of Library Books & Equipment/ Cons News paper	209,260,699.66	210,000,000.00	(739,300.34)		237,000.00

23010128	Procurement of Security Equipment		0.00	0.00	-	-	-
23010139	Procurement of 1No Post Press Binding Machine		0.00	0.00	-	8,543,000.00	
23020102	Construction of speaker & Dep. Speaker Residents at No:21 Old Bukuru Rd, St. Pirans		649,822,843.72	650,000,000.00	(177,156.28)	-	
23020106	Construction/Equipping the House of Assembly Clinic		0.00	0.00	-	-	
23020127	Establishment Legislative Information Management Information System & Internet services		24,781,550.00	60,000,000.00	(35,218,450.00)	-	
23030101	Renovation of No6 & Speaker Guest House Hwolshe		395,624,110.00	400,000,000.00	(4,375,890.00)	23,609,759.70	
012300100100	Sub total		4,432,264,809.53	4,563,000,000.00	(130,735,190.47)	35,926,321.70	
	MINISTRY OF INFORMATION AND COMMUNICATION						
23010113	Procurement of 1No Hilux Pick-Up Van		0.00	0.00	-	-	
23010113	Procurement of fully equipped 4No. Laptops Computers for Cine Rover Van		0.00	1,227,000.00	(1,227,000.00)	-	
23010113	Procurement/Installation of 10Nos. Laptops Computers & Accessories & 13Nos. i-pads		0.00	3,400,000.00	(3,400,000.00)	-	
23010139	Acquisition of Public Address Equipment		0.00	2,000,000.00	(2,000,000.00)	-	
23010139	Procurement of 3Nos Still Digital Video Cameras for the Zonal offices and 10Nos Digital Audio Records		0.00	700,000.00	(700,000.00)	-	
23020101	Establishing of Archives Dept. & Supply of Office equipment		0.00	100,000.00	(100,000.00)	-	
23020128	Citing of Telecommunication Satellite at Federe, Zandi, Godon and Gwisti		0.00	0.00	-	0.00	

23020128	Green Growth for Ministry of Information	0.00	17,500,000.00	(17,500,000.00)	
23020128	Procurement/Installation of electric Billboard	0.00	0.00	-	
012300300100	Sub total	0.00	24,927,000.00	(24,927,000.00)	
	PLATEAU RADIO TELEVISION CORPORATION				
23010112	Furnishing and Equipping of Abuja Office	0.00	0.00	0.00	
23010139	Procurement of 2Nos Logger Machines (Radio/TV)	0.00	13,457,000.00	(13,457,000.00)	
23010139	Procurement and Installation of Solar Power/Inverter (Rayfield)	0.00	105,500,000.00	(105,500,000.00)	
23010139	Procurement of 2No. Projector System	0.00	1,300,000.00	(1,300,000.00)	
23010139	Procurement of ATEM Production Studio 4K Mixer	0.00	3,150,500.00	(3,150,500.00)	
23010139	Upgrading of FM Operational Equipment	0.00	0.00	-	
23010139	Procurement of Air-Conditioners for Studio, Equipment Area Offices	0.00	4,487,400.00	(4,487,400.00)	
23020101	Fencing of Mangu and Dang Kang Booster Station	0.00	10,000,000.00	(10,000,000.00)	
23030121	Renovation of Abuja Office	0.00	11,300,000.00	(11,300,000.00)	
23050128	Digital Tx Tv/PIE-Shendam	0.00	0.00	-	
23050128	Digital Studio Replaceable Equipment/Parts	0.00	0.00	-	

23050128	On-line Broadcast/Streaming/Internate PA	0.00	25,700,000.00	(25,700,000.00)	-
23050128	EncodernSystem Module to ITS	0.00	7,000,000.00	(7,000,000.00)	-
23050128	5 KW Single FM eco-saving Tech Mangun	12,673,443.75	42,800,500.00	(30,127,056.25)	-
012301300100	Sub total	12,673,443.75	224,695,400.00	(212,021,956.25)	-
	PLATEAU STATE PRINTING PRESS				
23010105	Procurement of 5 Ton Polystar Air Conditioners X 5pcs	0.00	15,000,000.00	(15,000,000.00)	-
23010105	Procurement of 8No Industrial UPS (Stabilizers)	0.00	23,000,000.00	(23,000,000.00)	-
23010113	Procurement of Computer to Plate Machine	0.00	70,000,000.00	(70,000,000.00)	-
23010119	Procurement of ICT Infrastructures for Information Disermination	0.00	5,000,000.00	(5,000,000.00)	-
23010139	Procurement of 500KVA Mikano Generator	0.00	22,000,000.00	(22,000,000.00)	-
23010139	Procurement of Jogging Machine	0.00	35,000,000.00	(35,000,000.00)	-
23010139	Procurement of General Printing Consumables	0.00	30,000,000.00	(30,000,000.00)	-
23010139	Procurement of Consumables	0.00	0.00	-	-
012305500100	Sub total	0.00	200,000,000.00	(200,000,000.00)	-
	PLATEAU STATE PUBLISHING CORPORATION				

23010108	Procurement of 1Nos. Hilux, 1No. 14 Seater Haice Bus		0.00	0.00	-	-
23010113	Procurement of Computer To Plate Machine (C.T.P)		0.00	0.00	-	-
23010139	Procurement of 1No Gulotin cutting machine (comm.)		0.00	0.00	-	-
23010139	Procurement of 240No reel of reels Wood free papers Craft line for Ex.Books		0.00	1,000,000.00	(1,000,000.00)	-
23010139	Procurement of Cover Printing & Tissue Paper making machine		0.00	0.00	-	-
23030103	Renovation of J.D. Gomwalk House & Old Standard Building Phase I	15,771,000.00	70,000,000.00	(54,229,000.00)	-	-
23030113	Renovation of Hausa Road Property	0.00	10,000,000.00	(10,000,000.00)	-	-
23050128	Overhauling of Piomatic Machine	5,766,000.00	2,500,000.00	3,266,000.00	376,200.00	
23050128	Bulk Procurement of consumables	662,500.00	10,708,000.00	(10,045,500.00)	-	
012400700100	Sub total	22,199,500.00	94,208,000.00	(72,008,500.00)	376,200.00	
PLATEAU STATE FIRE SERVICE DIRECTORATE						
23010104	Procurement of 3No. Jingcheng Motor Cycle @N460,000.00	0.00	1,380,000.00	(1,380,000.00)	-	
23010105	Procurement of 1No. Brand New Mercedes Benz Foam tender Vehicles:model(15/18)-5000 liters-Water & 500 liters farm @ N64,982,618.00	0.00	146,289,600.00	(146,289,600.00)	-	
23010106	Procurement of 3 Units of Toyota Hilux @ N35,000,000.00	0.00	105,000,000.00	(105,000,000.00)	-	
23010107	Procurement of 1No Mercedes Benz Hydraulic Platform 68m high		25,000,000.00			

23010113	Procurement of HP 260 Laptop, 93 Pentium 4GB @N450,000.00				1,350,000.00		
23010114	Procurement of HP 3 in 1 Laser Jet Printer @N300,000.00				900,000.00		
23010139	Procurement & Installation of 20No Wireless Walkie - Talkie communication Gadget				10,000,000.00		
23020101	Building of Fire Service Headquarters & Training School PHASE I	0.00			50,000,000.00	(50,000,000.00)	-
23020101	Building of Stations in 3 LGAs @ N20,000,000.00 in Bassa, Pankshin & Shendam	0.00			20,000,000.00	(20,000,000.00)	-
23030109	Refurbishment of 5NO. Fire Fighting Vehicles phase II	0.00			10,000,000.00	(10,000,000.00)	-
012500100100	Sub total	0.00			369,919,600.00	(369,919,600.00)	-
	OFFICE OF THE HEAD OF CIVIL SERVICE						
23010105	Procurement of Project Vehicle: 1 No. Hilux	0.00			0.00	-	
23010108	Procurement of Project Vehicle: 1No. Toyota Haice 18 Seater Bus	0.00			27,000,000.00	(27,000,000.00)	-
23010112	Furnishing of Secretariat (Phases I & II)	0.00			20,000,000.00	(20,000,000.00)	-
23010112	Renovation and Furnishing of other Govt. Offices/Building	0.00			50,000,000.00	(50,000,000.00)	-
23010112	Renovation/Furnishing of Secretariat Phase III	0.00			16,000,000.00	(16,000,000.00)	-
23010113	Procurement of 3No. Laptops Computers	0.00			1,900,000.00	(1,900,000.00)	-
23010113	Procurement of 6No. Desktops Computers	0.00			0.00	-	-

23010122	Procurement of 5NO 70litres Contactless Hand Washing System (Stainless Tank) @ N180,000.00 each	0.00	15,000,000.00	(15,000,000.00)	-
23010110	Solar Installation in the Offices of OHCS	0.00	15,000,000.00	(15,000,000.00)	-
23020110	Installation of Fire Fighting Equipment in Joseph's Gomwalk Secretariat	0.00	5,000,000.00	(5,000,000.00)	-
23020127	Computerization of Civil Service Records	0.00	15,000,000.00	(15,000,000.00)	-
23020127	Installation of Wireless TELECOM Service in the Offices of OHCS	0.00	10,000,000.00	(10,000,000.00)	-
23020127	Installation of CCTV in the Offices of OHCS	0.00	0.00	-	-
23030103	Renovation/Installation of Barb Wires at the State Secretariat Perimeter Fence	0.00	5,000,000.00	(5,000,000.00)	-
23030121	Renovation of Secretariat (Phases I & II)	0.00	0.00	-	-
23040104	Fumigation of JD Gomwalk Secretariat	0.00	25,000,000.00	(25,000,000.00)	-
23040104	Renovation of Secret Lift, Waste Plant, Outstanding Works	0.00	50,000,000.00	(50,000,000.00)	-
23040104	Computerization of Civil Service Records	0.00	15,141,400.00	(15,141,400.00)	-
23040104	Renovation of State Treasury House	0.00	0.00	-	-
23050102	Installation of Time and Attendance Electronic Device in Offices		1,000,000.00	(1,000,000.00)	-
014000100100	Sub total	0.00	271,041,400.00	(271,041,400.00)	-
	PLATEAU STATE AUDIT DEPARTMENT				

23010106	Procurement of Motor Vehicle: -1No. Toyota Hilux Pick-up Van	15,100,000.00	40,000,000.00	(24,900,000.00)	-
23010106	Procurement of 1No. 18 Seater Bus	0.00	31,200,000.00	(31,200,000.00)	-
23010106	Procurement of 1No. Camry (MSRP 2021 MODEL)	0.00	27,761,800.00	(27,761,800.00)	-
23010112	Procurement of 10No. Office Tables for 5 Area Audit Offices	1,500,000.00	1,700,000.00	(200,000.00)	-
23010112	Procurement of 10No. Office Chairs for 5 Area Audit Offices	572,500.00	800,000.00	(227,500.00)	-
23010112	Procurement of 15No. Visitors Chairs for 5 Area Audit Offices	257,625.00	825,000.00	(567,375.00)	-
23010113	Procurement of 5No. Desktops Computers Sets for 5 Area Audit Offices	6,122,732.25	6,400,000.00	(277,267.75)	-
23010114	Procurement of 5No. HP Printers for 5 Area Audit Offices	1,316,750.00	2,925,000.00	(1,608,250.00)	-
23010118	Procurement of 5No. Scanners for 5 Area Audit Offices	0.00	1,300,000.00	(1,300,000.00)	-
23010119	Procurement of 5No. Generating Plants for 5 Area Audit Offices	429,375.00	1,625,000.00	(1,195,625.00)	-
23010119	Procurement of 5 Units of Television Sets	1,093,475.00	1,500,000.00	(406,525.00)	-
014000200100	Sub total	26,392,457.25	116,036,800.00	(89,644,342.75)	-
PLATEAU STATE LOCAL GOVERNMENT AUDIT					
23010105	Procurement Of 1No Hilux	0.00	30,000,000.00	(30,000,000.00)	-
23010113	Procurement of 5No. Desktops Computers	0.00	1,000,000.00	(1,000,000.00)	-

23010139	Procurement of 5No Office Fans And 5no. Refrigerators	4,558,100.00	6,000,000.00	(1,441,900.00)	-
014700100100	Sub total	4,558,100.00	37,000,000.00	(32,441,900.00)	-
	PLATEAU STATE CIVIL SERVICE COMMISSION				
23010105	Procurement Of 1No Hilux	0.00	40,000,000.00	(40,000,000.00)	-
23010113	Procurement of 5No. Desktops Computers	0.00	8,000,000.00	(8,000,000.00)	-
23010139	Procurement of 5No Office Fans And 5no. Refrigerators	0.00	2,500,000.00	(2,500,000.00)	-
014900100100	Sub total	0.00	50,500,000.00	(50,500,000.00)	-
	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION				
23010112	Furnishing of Conference Hall	0.00	0.00	-	-
23010113	Procurement of 4Nos. Dell Laptop Computers, 8 HP Laptops	0.00	1,700,000.00	(1,700,000.00)	-
23010139	Procurement of Mobile Public Address System	0.00	0.00	-	-
23010139	Procurement of 8No. Television Sets	0.00	0.00	-	-
23030121	Renovation of Conference Hall	0.00	0.00	-	-
23030127	Renovation/Reroofing of ICT Building	0.00	1,207,320.00	(1,207,320.00)	-
	Sub total	0.00	2,907,320.00	(2,907,320.00)	-

23010139	Provision of Assorted Pieces of Fertilizer for Distribution to Farmer in Mangu North Constituency	0.00	0.00	0.00	-	-
23010139	Provision of Assorted Pieces of Fertilizer for Distribution to Farmer in Langtang North Constituency	0.00	0.00	0.00	-	-
23010139	Provision of Assorted Pieces of Fertilizer for Distribution to Farmer in Jos North West Constituency	0.00	0.00	0.00	-	-
23020104	Fencing of Landed properties phase I (Bukuru)	0.00	3,000,000.00	0.00	(3,000,000.00)	-
23020113	Establishment and management of Ranches	0.00	0.00	0.00	-	-
23030112	Rehabilitation of Kuru Livestock	0.00	0.00	0.00	-	-
23030112	Rehabilitation of Panyam fish farm	0.00	5,000,000.00	0.00	(5,000,000.00)	-
23030112	Renovation and Equipping of Vetenary Hospital Jos: Phase I	0.00	0.00	0.00	-	-
23030112	Renovation of Home Economics Training School, Riyom	0.00	0.00	0.00	-	-
23030112	Renovation of Jos Abattoir	0.00	15,000,000.00	0.00	(15,000,000.00)	-
23050128	Livestock Productivity and Reselence Support Project (L-PRES) Counterpart	0.00	0.00	0.00	-	-
23050128	Sustainability (Avian Influenza)	0.00	5,000,000.00	0.00	(5,000,000.00)	-
23050128	Fisheries Diagnostic Survey	0.00	5,000,000.00	0.00	(5,000,000.00)	-
23050128	Special Intervention Programme on Agriculture	0.00	0.00	0.00	-	-
23050128	Livestock Extension Services	0.00	0.00	0.00	-	-

23050128	Innovative Strengthening Small Farm Holders in Plateau State	0.00	0.00	-	-	-
23050128	Consultancy on Innovative Strengthening Small Farm Holders in Plateau State	0.00	0.00	-	-	-
23040108	Green Growth for Min. of Agric	0.00	0.00	-	-	-
	Sub total	588,053,800.00	635,200,000.00	(47,146,200.00)	473,086,895.22	
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY					
23010104	Procurement of 17Nos Motorcycles	0.00	6,800,000.00	(6,800,000.00)	-	
23010106	Procurement of 1No Hilux Van for Supervision	0.00	30,000,000.00	(30,000,000.00)	-	
23010113	Procurement of 4Nos. Computers	0.00	600,000.00	(600,000.00)	-	
23010127	Acquisition of Tool Boxes	0.00	1,000,000.00	(1,000,000.00)	-	
23010127	Procurement of Maize Sheller (5)	0.00	7,500,000.00	(7,500,000.00)	-	
23010127	Procurement of Rice Threshers(5)	0.00	12,500,000.00	(12,500,000.00)	-	
23010127	Procurement of 17 Units of MF 435 Tractors with Ridgers	0.00	100,000,000.00	(100,000,000.00)	-	
	Sub total	0.00	158,400,000.00	(158,400,000.00)	-	
021502100100	COLLEGE OF AGRICULTURE, GARKAWA					
23010103	Procurement of uncompleted property consisting of: Multipurpose hall/single storey block of rooms/2 block of bungalows	0.00	2,500,000.00	(2,500,000.00)	-	

23010105	Procurement of 1No Toyota Camry & 1No. Toyota Hilux	0.00	23,210,000.00	(23,210,000.00)	-
23010112	Acquisition of Office Equip./ Furniture/Fitting for offices/class Room	0.00	1,500,000.00	(1,500,000.00)	-
23010112	Furnishing of Soil Science Laboratory	0.00	1,000,000.00	(1,000,000.00)	-
23010124	Acquisition of Assorted Animals/Birds for commercial/teaching & research purposes	0.00	5,000,000.00	(5,000,000.00)	-
23010125	Acquisition of Library Books/ Assorted Library Equipment	0.00	0.00	-	-
23010127	Procurement of Science & Lab. Equipment of chemicals/livestock Equip./Farm Machine sundry science Equip. and Reagents	0.00	0.00	-	-
23020113	Building & Equipping of College Wood/Metal Workshop	0.00	26,734,190.00	(26,734,190.00)	-
23020113	Building of Food Laboratory	0.00	39,671,327.00	(39,671,327.00)	-
23020113	Building of Livestock Complex for Housing of Assorted Animals/Birds	0.00	10,000,000.00	(10,000,000.00)	-
23030101	Landscaping, Building & Renovation of Hostels	0.00	10,000,000.00	(10,000,000.00)	-
23030121	Renovation of Hostel Block	0.00	33,327,021.00	(33,327,021.00)	623,000.00
23030121	Renovation of Staff Quarters, Offices & Classes	0.00	50,000,000.00	(50,000,000.00)	-
021510200100	Sub total	0.00	202,942,538.00	-202,942,538.00	623,000.00
	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME				
23050128	Potato Value change supply project (AFDB) Assisted	0.00	40,000,000.00	(40,000,000.00)	-

23050128	Expansion Programme(Root and Tuber)			0.00	20,000,000.00	(20,000,000.00)	-
23010105	Procurement of 2No. Hilux Van			0.00	30,000,000.00	(30,000,000.00)	-
23050128	National Programme For Food & Security			0.00	54,800,000.00	(54,800,000.00)	-
23050128	PADP Sustainability		49,701,400.00		50,000,000.00	(298,600.00)	-
23050128	Promotion of Coffee Production			0.00	20,000,000.00	(20,000,000.00)	-
23050128	Rural Transformation Programme			0.00	100,000,000.00	(100,000,000.00)	-
23050128	SASAKAWA Global 2000			0.00	20,000,000.00	(20,000,000.00)	-
23050128	Cov id-19			0.00	50,000,000.00	(50,000,000.00)	-
23050128	Rural Access and Agricultural Marketing Project (RAAMP)		354,036,323.05		385,000,000.00	(30,963,676.95)	100,000,000.00
23050128	CARES Program - Farmers Utilizing Inputs and Services			0.00	146,011,356.00	(146,011,356.00)	192,853,953.10
23050128	CARES Program - Farmers Assessing Improved Agricultural Infrastructure			0.00	53,325,300.00	(53,325,300.00)	23,214,342.83
23050128	CARES Program - Farmers assets (Production and Small scale primary processing)			0.00	29,293,844.00	(29,293,844.00)	87,857,941.47
23050128	CARES Program - Existing wet markets with upgraded water and Sanitation service			0.00	60,202,400.00	(60,202,400.00)	23,641,343.20
022200100100	Sub total		403,737,723.05		1,058,632,900.00	(654,895,176.95)	427,567,580.60
	MINISTRY OF COMMERCE AND INDUSTRIES						

23010105	Procurement of 1No Operational Vehicles (OSS) Hilux	0.00	35,000,000.00	(35,000,000.00)	-
23010113	a) Procurement 10Nos. Computers, Printers & Accessories, b) Furniture for Export Promotion c) furnishing of consumer protection committee Office	0.00	2,000,000.00	(2,000,000.00)	-
23010139	Acquisition of BARC Farm	0.00	0.00	-	200,000,000.00
23010139	Production of Business and Investment Directory for Plateau State	0.00	0.00	-	-
23020124	Demolition/Evacuation/Consultancy/Comencement of building of Burnt-Down Jos Main Market	0.00	0.00	-	-
23020128	Building of Inland Container Deport (EIA)	0.00	0.00	-	-
23020128	Establishment of Cassava Processing Plants	0.00	0.00	-	-
23020128	Establishment/operation of the Plateau One-Stop-Shop investment center OSS/OSIC, Renovation of Office space, furniture & equipment, OSS internal facility & one year subscription.	0.00	0.00	-	-
23030124	Renovation of 3Nos. Cooperative Buildings (B/Ladi, Pankshin & Shendam)	0.00	5,000,000.00	(5,000,000.00)	-
23050128	Viability Gap Funding by Govt.	0.00	0.00	-	-
23040108	Green Growth for Min. of Commerce & Industry	0.00	20,000,000.00	(20,000,000.00)	-
	Sub total	0.00	62,000,000.00	(62,000,000.00)	200,000,000.00
022200400100	PLATEAU STATE ONE STOP INVESTMENT CENTRE	0.00			
23010106	Procurement of 1No. Hilux Van	0.00	25,000,000.00	(25,000,000.00)	-
23010113	Procurement of 11Nos. Laptops, Printer & Accessories	0.00	1,980,000.00	(1,980,000.00)	-

23030127	Management Information System/Automations			0.00	3,000,000.00	(3,000,000.00)	-
022200200100	sub-total			0.00	29,980,000.00	(29,980,000.00)	0.00
	JOS MAIN MARKET AUTHORITY			0.00	0.00	0.00	-
23010105	Procurement of 1No Toyota Hilux			0.00	0.00	0.00	-
23010106	Procurement of 1No Truck (Refuse Van)			0.00	0.00	0.00	-
23010112	Acquisition of office equipment			0.00	2,000,000.00	(2,000,000.0)	-
23010112	Acquisition of office furniture			0.00	2,500,000.00	(2,500,000.0)	-
23010119	Procurement & Installation of 100KVA Generator			0.00	9,000,000.00	(9,000,000.0)	-
23010122	Acquisition of Temperature Testing equipment (COVID -19)			0.00	0.00	-	-
23010122	Acquisition of engraved buckets(COVID -19)			0.00	0.00	-	-
23010139	Procurement/Installation of Prepaid Meters			0.00	1,880,000.00	(1,880,000.0)	-
23020101	Construction of Booking Offices for Mass Transit Buses			0.00	3,000,000.00	(3,000,000.0)	-
23020104	Building of Generator House			0.00	1,300,000.00	(1,300,000.0)	-
23020105	Construction/Building of Water Plant/Survey			0.00	0.00	-	-
23020128	Construction of Staff Parking lots			0.00	3,000,000.00	(3,000,000.0)	-

022000100100	Sub total		0.00	22,680,000.00	(22,680,000.0)	-
	MINISTRY OF FINANCE					
23010105	Procurement of 3Nos. Hilux		0.00	86,000,000.00	(86,000,000.00)	-
23010105	Procurement of Ministry's Image-Making Vehicle/Automobile for Officials		0.00	0.00	-	-
23010105	Procurement of 1No 18 Seater Bus and Hilux 4x4		0.00	73,000,000.00	(73,000,000.00)	-
23010105	Procurement of 4No Fairly used Toyota Corolla LE		0.00	25,000,000.00	(25,000,000.00)	-
23010108	Procurement of 1No 16 Seater Bus		0.00	27,500,000.00	(27,500,000.00)	-
23010112	Furnishing of Offices		0.00	4,000,000.00	(4,000,000.00)	-
23010113	Procurement of 8No tablets (ipads)		0.00	1,600,000.00	(1,600,000.00)	-
23010113	Procurement of 8No. Laptops		0.00	2,500,000.00	(2,500,000.00)	-
23010122	Procurement of Sanitary Gate Disinfectant		0.00	12,500,000.00	(12,500,000.00)	-
23010122	Contactless Hand Washing System with 200litres Tank capacity		0.00	320,000.00	(320,000.00)	-
23010122	Contactless Hand Washing System with 35litres Tank capacity		0.00	250,000.00	(250,000.00)	-
23010122	Purchase of Wheel Barrows		0.00	100,000.00	(100,000.00)	-
23010123	Procurement of fire proof Cabinet		0.00	5,000,000.00	(5,000,000.00)	-

23020106	Construction of 6Nos. Modern Hospitals in Plateau State (Lalong Legacy Project)	0.00	0.00	-	-	-
23020107	Construction of 6Nos. Model Secondary Schools, 6Nos Hospitals and 7Nos Primary School and Shendam Stadium in Plateau State (Lalong Legacy Project)	0.00	60,000,000.00	(60,000,000.00)	-	-
23020127	ICT Equipments for Members and Focal MDAs (SFTAS)	0.00	51,175,390.00	(51,175,390.00)	-	-
23020127	Installation of Intercom	0.00	1,000,000.00	(1,000,000.00)	100,000.00	100,000.00
23020128	Technical Committee Works on DLIs (SFTAS)	0.00	74,000,000.00	(74,000,000.00)	151,750,000.00	151,750,000.00
022000200100	Sub total	23,381,750.00	470,945,390.00	(447,563,640.00)	151,850,000.00	151,850,000.00
	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT	-	-	-	-	-
23010105	Procurement of 1No Hilux vehicle	0.00	23,000,000.00	(23,000,000.00)	-	-
23010113	Procurement of 1No Projector, Flip Chart Board, 3Nos Printers,Scanner and 2Nos photocopier	0.00	2,951,000.00	(2,951,000.00)	-	-
23010139	Procurement of 2Nos. Laptops, 2Nos. Desktop Computers and 2Nos. External Hard Drives (500ghz)	1,000,000.00	1,000,000.00	-	-	-
022000600100	Sub total	1,000,000.00	26,951,000.00	(25,951,000.00)	-	-
	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT	-	-	-	-	-
23010106	Procurement of 1No. 14 Seater Toyota Hiace Bus 2010 Model (XLWB Petrol Automatic)	0.00	27,000,000.00	(27,000,000.00)	-	-
23010112	Procurement of Office Furniture and Fittings	0.00	3,650,000.00	(3,650,000.00)	-	-
23010113	Procurement of 2No. Laptops	0.00	1,750,000.00	(1,750,000.00)	-	-

23010113	Procurement of 3No. Desktops	0.00	1,800,000.00	(1,800,000.00)	-
23010114	Procurement of 2No. HP Printer and 3No. UPS	0.00	416,000.00	(416,000.00)	-
23010115	Procurement of 1No. Photocopier Machines	0.00	550,000.00	(550,000.00)	-
23010118	Procurement of 1No. Jet Scanner & 1No. External Harddrives 500GHz	0.00	275,000.00	(275,000.00)	-
23010119	Procurement of 6No. Refrigerator	0.00	1,080,000.00	(1,080,000.00)	-
23010139	Procurement of 5No. Metal Filing Cabinets	0.00	450,000.00	(450,000.00)	-
23010139	Procurement of 1No. 32inches LG TV and 6No. 28 inches Hiesence TV	0.00	1,570,000.00	(1,570,000.00)	-
23020128	Production of Procurement Documents	0.00	0.00	-	-
23020128	Mass Development and Production of Procurement Documents	0.00	8,000,000.00	(8,000,000.00)	-
23020128	Production of Reviewed Procurement Guideline	0.00	3,500,000.00	(3,500,000.00)	3,000,000.00
23050128	Renovation of Office Complex	0.00	23,459,000.00	(23,459,000.00)	-
23050128	Consultancy Services	0.00	5,000,000.00	(5,000,000.00)	3,000,000.00
022000700100	Sub total	0.00	78,500,000.00	(78,500,000.00)	6,000,000.00
OFFICE OF THE ACCOUNTANT -GENERAL					
23010106	Procurement of 1No. Project Vehicle for PFMU Hilux Toyota	0.00	32,000,000.00	(32,000,000.00)	20,000,000.00

23010113	Procurement of Tablets(IPADS) for AG, 5 No Directors @N214,000		322,500.00	2,000,000.00	(1,677,500.00)	-
23010114	Purchase of 10No. HP Desktop: Duo Core 500GB, GB Ram 18.5 Mlonitor		0.00	3,010,000.00	(3,010,000.00)	
23010119	Procurement of Generator (6KVA)		0.00	5,000,000.00	(5,000,000.00)	-
23010125	Production of Accounting Books		0.00	20,000,000.00	(20,000,000.00)	20,000,000.00
23010139	Procurement of 5No. Flat Screen Television set for Directors Offices		0.00	1,000,000.00	(1,000,000.00)	-
23010139	Procurement of 5No. Split Air Conditions for Directors Offices		0.00	1,000,000.00	(1,000,000.00)	-
23010139	Procurement of 5No. Refrigerators for the Directors Offices		0.00	1,000,000.00	(1,000,000.00)	-
23010139	Procurement of hardware and Software for Salary Administration/Automation		104,425,925.00	250,000,000.00	(145,574,075.00)	13,175,000.00
23050128	Processing of outdated store records to National Archive		23,425,000.00	25,000,000.00	(1,575,000.00)	-
23050128	Implementation of IPSAS		0.00	10,000,000.00	(10,000,000.00)	-
022000800100	Sub total		128,173,425.00	350,010,000.00	(221,836,575.00)	53,175,000.00
PLATEAU STATE INTERNAL REVENUE SERVICES						
23010105	Procurement of 20No Toyota Camry Cars		0.00	280,000,000.00	(280,000,000.00)	-
23010112	Procurement of Office Furniture & Equipment including Fire Proof Cabinets for Headquarters & Six Zonal Offices		0.00	12,000,000.00	(12,000,000.00)	2,080,000.00
23010112	Procurement of 1 Unit Elevator		0.00	50,000,000.00		

23010115	Procurement of Photocopying Machine		0.00	3,150,000.00	(3,150,000.00)	3,185,000.00
23010118	Procurement of Scanners		0.00	1,300,000.00	(1,300,000.00)	750,000.00
23010119	Procurement & Installation of Electricity Generating Plants for Hqrts & Six Zonal offices		0.00	0.00	-	-
23010123	Procurement & Installation of Fire Point at Headquarters and Six zonal offices		0.00	0.00	-	-
23010139	Procurement & Installation of Computer, Printers & Accessories for HQRTS & Six zonal offices		100,035,500.00	102,100,000.00	(2,064,500.00)	7,013,000.00
23010139	Procurement and Installation of Internet Facilities		0.00	7,475,000.00	(7,475,000.00)	-
23030121	Building/Rehabilitation & Renovation of Office buildings at the Headquarters & Zonal Offices		5,548,400.00	40,221,944.00	(34,673,544.00)	24,313,122.65
23030127	Rehabilitation/Repairs- ICT Infrastructures		0.00	12,550,022.00	(12,550,022.00)	5,116,000.00
022800100100	Sub total		105,583,900.00	508,796,966.00	(403,213,066.00)	42,457,122.65
	MINISTRY OF SCIENCE AND TECHNOLOGY					
23010106	Procurement of 1No Hilux Van		0.00	25,000,000.00	(25,000,000.00)	-
23010139	Acquisition of Raw Materials for the Production of Science Equipment		0.00	500,000.00	(500,000.00)	-
23020104	Establishment of Science and Technology Park (Phase I)		0.00	-	-	-
23020104	Fencing of Science Equipment Production Centr		0.00	-	-	-
23020106	Natural Medicine Development Plan Phase I		0.00	-	-	-

23020106	Bio-Resources Development			0.00	17,500,000.00	(17,500,000.00)	-
23020127	Procurement of Information & Communication Tech. Infrastructure		0.00	-	-	-	-
23020127	Wireless Internet Connectivity for Government House, Complex 18 Ministries, Board & Parastatals, State Library House of Assembly		0.00	590,000.00	(590,000.00)	-	-
23020127	Establishment of Electronic Kiosk in Jos and its environs and the 17 local Government Headquarters		0.00	500,000.00	(500,000.00)	-	-
23020127	Establishment of Technology Incubation Centre (TIC) Jos		0.00	-	-	-	-
23020128	Building and Installation of Plastic Molding Machines at Science Production Center Laranto		0.00	3,000,000.00	(3,000,000.00)	-	-
23030103	Renovation of Science Equipment Production Centre		0.00	2,500,000.00	(2,500,000.00)	-	-
23030103	Science Promotion and Acquisition/Expo		0.00	500,000.00	(500,000.00)	-	-
23030103	Intervention with Technology Incubation Centre Angwan Dabba Bukuru(TIC)		0.00	500,000.00	(500,000.00)	-	-
23050128	Basic Literacy Training on IT to EXCO Members, Permanent Secretaries and other cader of civil servants with computer ownership scheme to civil servant	4,217,500.00		7,500,000.00	(3,282,500.00)	-	-
23050128	ESTABLISHMENT OF FOOD PROCESSING EQUIPMENT AND MACHINERY INSTITUTE	19,731,650.00		200,000,000.00	(180,268,350.00)	-	-
23040108	Green Growth for MOS&T	3,717,500.00		60,000,000.00	(56,282,500.00)	-	-
022800200100	Sub total	27,666,650.00		318,090,000.00	(290,423,350.0)	-	-
	PLATEAU STATE INFORMATION&COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY						
23010106	Procurement of 1No. Hilux Van	-		38,000,000.00	(38,000,000.00)	-	-

23020127	Acquisition of ICT Infrastructure	-	120,000,000.00	(120,000,000.00)	11,000,000.00
23020127	Rural Digital Centre	900,000.00	25,000,000.00	(24,100,000.00)	-
23050128	Digital Skills Acquisition	-	40,000,000.00	(40,000,000.00)	-
23050128	System Integration	3,850,000.00	8,700,000.00	(4,850,000.00)	-
23050128	Consultancy Service	-	10,000,000.00	(10,000,000.00)	15,000,000.00
	Sub total	4,750,000.00	241,700,000.00	(236,950,000.00)	26,000,000.00
022800300100	PLATEAU STATE RELEVANT TECHNOLOGY BOARD				
23010106	Procurement of 1No. Hilux Toyota Van	0.00	-	-	-
23010124	Refurbishing/purchase of Equip.	0.00	5,000,000.00	(5,000,000.00)	-
23010132	Advertisement/Advocacy		30,000,000.00	(30,000,000.00)	
23020107	Fencing of Permanent Site	0.00	10,500,000.00	(10,500,000.00)	-
23020127	Procurement and Installation of ICT infrastructure	0.00	5,000,000.00	(5,000,000.00)	-
23030106	Renovation of Classrooms and Workshops	0.00	10,500,000.00	(10,500,000.00)	-
23040108	Green Growth Ministry Of Transport	0.00	50,000,000.00	(50,000,000.00)	-
	Sub total	0.00	111,000,000.00	(111,000,000.00)	-

23050128	Exploration and Mining	-	25,000,000.00	(25,000,000.00)	1,863,700.00
23050128	Establishment of Mineral Buying Centre	3,396,700.00	30,000,000.00	(26,603,300.00)	16,813,600.00
23050128	Establishment of Mineral Laboratory and Analysis M/C	1,241,000.00	29,800,000.00	(28,559,000.00)	-
23050128	Establishment of Trading Capital (Monazite, Iron, Limestone & Lithium)	1,042,780.00	5,000,000.00	(3,957,220.00)	2,300,000.00
23050128	Establishment of e-Library/Training Centre/Mini - Museum	1,145,000.00	2,000,000.00	(855,000.00)	300,000.00
23050128	Intangible Asset (Website Creation)	194,400.00	4,312,555.00	(4,118,155.00)	-
23050128	Renovation of Civil Work	4,983,900.00	46,500,000.00	(41,516,100.00)	27,599,617.73
23050128	Renovation of Metal Work	60,000.00	3,791,300.00	(3,731,300.00)	-
23050128	Renovation of Electrical Work	2,999,500.00	14,153,645.00	(11,154,145.00)	-
	Sub total	29,880,980.00	229,057,500.00	(199,176,520.00)	81,997,937.23
023400100100	MINISTRY OF WORKS				
23020114	Construction of Access Road to D. B Zang-Gyel-Through Sot-Tanchol with spur to Gero road		100,000.00	(100,000.00)	
23020114	Access Road to Grand Cereal -Kwata & College of Health Tech.Zawan and spurs	0.00	100,000.00	(100,000.00)	-
23020114	Access Road to Panyam Fish Farm	0.00	100,000.00	(100,000.00)	-
23020114	Amper-Dengji-Bashar Road Phase II	0.00	50,000.00	(50,000.00)	-

23020114	Babale-Saya			0.00	50,000.00	(50,000.00)	-
23020114	Ballang Shipang-Jivir with Spur to Wuseli			0.00	50,000.00	(50,000.00)	-
23020114	Bassa-Binchi-Buyo With spur to Zagun Road			0.00	50,000.00	(50,000.00)	-
23020114	Bet-Lobiring-Dorowa-Mazat-Kuba with spur to Nding Phase I			0.00	150,000.00	(150,000.00)	-
23020114	Bisichi-Karot-Dorowa-Tsoho-Mangu Halle with Spur to Kassa, Heipang, Kwi and Rawuru			0.00	150,000.00	(150,000.00)	-
23020114	Reconstruction and Resurfacing of Shendam -Yelwa Nshar (Aji Kamai-Lakushi-Mato-Yamini-Kuka-Iyaka Plateau Border			0.00	135,000,000.00	(135,000,000.00)	-
23020114	Building of Dong-Rantiya-Gyel Road			0.00	50,000.00	(50,000.00)	-
23020114	Building of Flyovers and Interchange including Under Passes and Slip Roads at old Airport junction, Secretariat junction and British America junction			0.00	500,000.00	(500,000.00)	-
23020114	Busa Buji-Rusau-Students Village Road			0.00	50,000.00	(50,000.00)	-
23020114	Chakarum-Kogom-Dashe-Gwom Rwei Vwang Palace with spur to fwiI			0.00	40,000,000.00	(40,000,000.00)	-
23020114	Compensation on Roads for Dualization			0.00	10,000,000.00	(10,000,000.00)	-
23020114	Dahwak Dahwol-Bwanah-Dakan Dahwo-Danchol-Lokyan			0.00	500,000.00	(500,000.00)	-
23020114	Dawaki-Somji-Gyangyang-Seri-Amper-Roads			0.00	100,000,000.00	(100,000,000.00)	-
23020114	Dengi-Jarmai-Garga			0.00	200,000.00	(200,000.00)	-
23020114	Gishare-Gwamlar-Gidgid-Gyangyang-Talbushi-Gagdi-Dugub Road			0.00	50,000.00	(50,000.00)	-

23020114	Doemak-Njak-Shindai-Namu-Langkaku with Spur to Bwa'al	0.00	50,000.00	(50,000.00)	-
23020114	Drive ways & parking lots within the J.D. Gomwalk	0.00	50,000.00	(50,000.00)	-
23020114	Construction of Kufang Wildlife park with spur to Domkat Bali and Bitrus Rwang Pam road	0.00	140,000,000.00	(140,000,000.00)	-
23020114	Dualization of Old Airport Junction-Rayfield-Bukuru with spur to Dogon karfe,kugiya Gbandang & New Govt House Jos	0.00	100,000,000.00	(100,000,000.00)	-
23020114	Dualization of TAEN Junction -Bukuru-Township-Yakubu Gowon Express & kugiya -Rahol Kanang junction with spur	0.00	150,000,000.00	(150,000,000.00)	101,941,818.02
23020114	Dyis-Kagu-Jipal-Kwa Road with Spur to Mangun	0.00	50,000.00	(50,000.00)	-
23020114	Europharm-Dyeyi & Zarmaganda-Mazazam Rd Network	0.00	100,000,000.00	(100,000,000.00)	-
23020114	Fobur-Federe-Angware	0.00	45,000,000.00	(45,000,000.00)	-
23020114	Foron-Bakin Kogi-Kadunu-Gindirri	0.00	150,000,000.00	(150,000,000.00)	-
23020114	Gunji-Shiwer-Dokpai Road with Spur to Tiplik	0.00	10,000,000.00	(10,000,000.00)	-
23020114	Hoss-Joi-Sho-Gwol (Barkin Ladi)	0.00	50,000.00	(50,000.00)	-
23020114	Intervention on State and Federal Roads in Plateau State	0.00	120,400,000.00	(120,400,000.00)	10,000,000.00
23020114	Jengre-Amo-Katakao Road	0.00	50,000.00	(50,000.00)	-
23020114	Rehabilitation of Jibam Bridge-Dokan kasuwa-Ba'ap-Kurgwi with Spurs to Lardang, Bwal, Kwoor and Tim	0.00	150,000,000.00	(150,000,000.00)	-
23020114	Jos-Mazah-Angware-Buyo Road	0.00	150,000.00	(150,000.00)	-

23020114	Construction of Rukuba Rd-Miango-Dochai with a Spur to NCA Vom-Farin Lamba-Kassa		0.00	100,000,000.00	(100,000,000.00)	50,000,000.00
23020114	Kabwir-Sharam-Langshi-Baban Lamba with a Spur to Tal and Garram		0.00	50,000.00	(50,000.00)	-
23020114	Kamwai-Richa-Mangar-Mbar-Horom road		0.00	500,000.00	(500,000.00)	-
23020114	Kustim-Jibjik-Nimkut-Pushit		0.00	50,000.00	(50,000.00)	-
23020114	Lalin-Garkawa-Chakaran-Kazom Dashe-Gom		0.00	50,000.00	(50,000.00)	-
23020114	Langtang-Garkawa-Yelwa-Shendam with spur to Lalin ROAD		0.00	0.00	-	-
23020114	Lifidi-Piapung-Tunkus		0.00	50,000.00	(50,000.00)	-
23020114	Lohmak-Gazum with spur to Kumkwam		0.00	0.00	-	-
23020114	Mabudi-Dadin Kowa-Fajul Road		0.00	50,000.00	(50,000.00)	-
23020114	Mangu-Bwai-Mushu-Bokkos		0.00	0.00	-	-
23020114	Mangu-Gindiri-Lere-Kadunun-Bakin Kogi-Foron Road with a spur to Tongzong, chanso,Gindiri schools		0.00	0.00	-	-
23020114	Mangu-Sabon Layi (COCIN Rehabilitation Centre)		0.00	0.00	-	-
23020114	Maraban Demshin-Demshin with spur to Ungwan-Rina.		0.00	0.00	-	-
23020114	Mban-Guiwan-Kogi-Kankala-Kadarko Road		0.00	50,000.00	(50,000.00)	-
23020114	Pankshin-Duk-Fier-Takkas-Janaret with spur to Mile 8 and Pushit		0.00	50,000.00	(50,000.00)	-

23020114	Pankshin-Lankan-Dyis-Sihin Road with spur to Asa/Akong Phase I&II	0.00	0.00	-	-
23020114	Pankshin-Wakkos-Jinmin-with Spur to Tazuk	0.00	50,000.00	(50,000.00)	-
23020114	Rat-Kamang-Nafok (Mai Idontotro-Majuju-Zandi)	0.00	50,000.00	(50,000.00)	-
23020114	Shendam-Kalangi-Shimankar Bridge	0.00	50,000.00	(50,000.00)	-
23020114	Sabon-Gari-Mangu-Maikatako Bokkos Rd	0.00	50,000.00	(50,000.00)	-
23020114	Tahoss-Ganawuri with spur to Dahreng	0.00	0.00	-	-
23020114	Tahoss-Rim-Bachit Road	0.00	0.00	-	-
23020114	Wase-Duwi-Gwiwan Kogi Road	0.00	50,000.00	(50,000.00)	-
23020114	Wase-Kadarko- Mabudi with spur to Wadata	0.00	50,000,000.00	(50,000,000.00)	-
23020114	Wase-Mavo-Jawando-Gimbi-Pinau-Demshinya	0.00	20,000,000.00	(20,000,000.00)	-
23020114	Yola-Wakat-Nasarawa-Bashar Road	0.00	50,000.00	(50,000.00)	-
23020114	Reconstruction and resurfacing of Mararaban Jama'a - British American Junction	0.00	50,000,000.00	(50,000,000.00)	-
23020114	Dengi-Kwalmiya-Gum-Gagdi-Wawus Rd.	0.00	400,000.00	(400,000.00)	-

23020114	Fobur-Natong-Bayan Dutse-Maijuju -Zandi-Dorong with spur to Natok and Rat	0.00	130,000,000.00	(130,000,000.00)	-
23020114	Gidan Adamu-Kwapkuwa -Nbet-Pyapung	0.00	50,000.00	(50,000.00)	-
23020114	Kwalmiya-Dongon-Ruwa-Munbutbo Rd.	0.00	50,000.00	(50,000.00)	-
23020114	Kuba-Manguna-Dafo	0.00	150,000.00	(150,000.00)	-
23020114	Mangu Bye Pass	0.00	100,000,000.00	(100,000,000.00)	-
23020114	Shinkwan-Tunkus Road (Shendam bye Pass)	0.00	180,000,000.00	(180,000,000.00)	-
23020114	Maraban Kafel Dutse Kura Namaran -Kafel	0.00	50,000.00	(50,000.00)	-
23020114	Talgwang-Kamkun-Nagane	0.00	100,000.00	(100,000.00)	-
23020114	Mabudi-Lamdua-Fajul-Takchang	0.00	500,000.00	(500,000.00)	-
23020114	Gum-Gwaman/Gyurang-Dogon Ruwa	0.00	200,000.00	(200,000.00)	-
23020114	Tangur-Margit-Road	0.00	200,000.00	(200,000.00)	-
23020114	Mararaban Zallaki-Zallaki Road	0.00	500,000.00	(500,000.00)	-
23020114	Kopmur Horop Road	0.00	41,000,000.00	(41,000,000.00)	-
23020114	Gaji Gingir Road	0.00	150,000.00	(150,000.00)	-
23020114	Gimbi Rafin Dutse	0.00	200,000.00	(200,000.00)	-

23020114	Kantana-Maje Fuyam Dutse Dogonruwa Road	0.00	200,000.00	(200,000.00)	-
23020114	Langtang-Wase Tofa -Pilgani	0.00	200,000.00	(200,000.00)	-
23020114	Construction of Gimbi-Gaji-Bashar	0.00	200,000.00	(200,000.00)	-
23020114	Rasat-Zot-Laminga Rd. Network	0.00	200,000.00	(200,000.00)	-
23020114	Maikatako -Wumat-Kwatas with Spur to GSS Tarangol and Wumat Central-Riyas-Ser-Rafut-Maikatako	0.00	200,000.00	(200,000.00)	-
23020114	Consultancy on On-Going & Approved Roads Projects	0.00	50,000,000.00	(50,000,000.00)	-
23020114	Construction of Mangar - Limtee Bridge	0.00	200,000.00	(200,000.00)	-
23020114	Pishe-Birwa-Gomgom-Bankilong-Dangkang	0.00	200,000.00	(200,000.00)	-
23020114	Gero Junction to Rafin Bouna	0.00	100,000,000.00	(100,000,000.00)	-
23020114	Construction of Namu, Lamkaku and Jenta Road	0.00	200,000.00	(200,000.00)	-
23020114	Construction of Access Road and Street Road to Tudun Wada in Shendam	0.00	150,000.00	(150,000.00)	-
23020114	Rehabilitation of Dorowa Babaji Marit-Mazat Road	0.00	100,000,000.00	(100,000,000.00)	-
23020114	Rehabilitation of Bet-Ropp, Dorowa Rafatis Road	0.00	200,000.00	(200,000.00)	-
23020114	Construction of Rusau Bridge and Road to Students Village Farin Gada, Jos/Bassa	0.00	80,200,000.00	(80,200,000.00)	-
23020114	Construction of Kwande-Shimankar Moekat Miato Road	0.00	50,000,000.00	(50,000,000.00)	-

23020114	Construction of NDLEA-Katon Rikkos-Zarazon-Fobour	0.00	40,000,000.00	(40,000,000.00)	-
23020114	British American Junction Flyover and Dualization to Lamingo Junction Roundabout	0.00	100,000,000.00	(100,000,000.00)	1,813,327,437.85
23020114	Dualization from Satellite Market to Rukuba Barrack Gate	0.00	200,000.00	(200,000.00)	-
023400200100	Sub total	0.00	2,450,000,000.00	(2,450,000,000.00)	1,975,269,255.87
	MINISTRY OF WORKS (ENGINEERING)				
23010107	Procurement of Crane Vehicle for maintenance work and plating of poles	0.00	500,000.00	(500,000.00)	-
23010107	Procurement of Bucket Lifter Vehicle for street lights maintenance	0.00	300,000.00	(300,000.00)	-
23010119	Procurement of 500KVA Electric Generator (AJ Power) for J.D Gomwalk Secretariat	0.00	500,000.00	(500,000.00)	-
23010139	Procurement of new plants and construction equipment	0.00	4,000,000.00	(4,000,000.00)	-
23010139	Procurement and Installation of Solar Bunker Generator Street lighting system from Old Airport -Yelwa Club junction Bukuru	0.00	24,700,000.00	(24,700,000.00)	-
23010139	Procurement and Installation of Solar Bunker Generator Street lighting system from Lamingo junction to JUTH dualized road network	0.00	2,000,000.00	(2,000,000.00)	-
23010139	Procurement and Installation of 3No. BMS Weigh Bridges	0.00	1,000,000.00	(1,000,000.00)	-
23030102	Reactivation of Plants & Construction Equipment	0.00	2,000,000.00	(2,000,000.00)	-
23030106	Renovation of Assistant Works Superintendent School	0.00	1,000,000.00	(1,000,000.00)	-
23050128	Overhaul of CMW	0.00	3,000,000.00	(3,000,000.00)	-

23050128	Reactivation of CNW Fuelk Dyump	0.00	2,000,000.00	(2,000,000.00)	
23050128	Relocation of Quarry Stone Crushing Plant	0.00	6,000,000.00	(6,000,000.00)	-
022900100100	Sub total	0.00	47,000,000.00	(47,000,000.00)	-
	MINISTRY OF TRANSPORT				
23010105	Procurement of 1Nos. Hilux Vehicles	0.00	10,000.00	(10,000.00)	-
23010106	Procurement of 2Nos. Towing Vans(1 Heavy Duty, 1 Light Duty)	0.00	10,000.00	(10,000.00)	-
23010139	Acquisition of Basic Infrastructures (VIO Unit)	0.00	15,000,000.00	(15,000,000.00)	-
23010139	Acquisition of Patrol Communication Gadgets for 12 Stations	0.00	3,000,000.00	(3,000,000.00)	-
23010139	Acquisition of Tyre Locks/Heavy and Light Duty for 12 stations	0.00	2,000,000.00	(2,000,000.00)	-
23010139	Procurement of 3Nos. Weigh Bridges/Installation	0.00	10,000.00	(10,000.00)	-
23010139	Provision/Replacement of Road furniture (Signages, Layby, Bus stops and Road Markings)	0.00	1,000,000.00	(1,000,000.00)	-
23020127	Establishment of ICT Centre	0.00	2,000,000.00	(2,000,000.00)	-
23040108	Green Growth for Ministry of Transport	10,000,000.00	40,000,000.00	(30,000,000.00)	
23010111	Acquisition and Refurbishment of Trains	655,000,000.00	1,000,000,000.00	(345,000,000.00)	
23050128	State Intervention at Yakubu Gowon Airport	0.00	1,000,000.00	(1,000,000.00)	-

23050128	Consultancy on Transportation/Inland Container	0.00	6,000,000.00	(6,000,000.00)	-
023400400100	Sub total	665,000,000.00	1,070,030,000.00	(405,030,000.00)	-
PLATEAU STATE ROAD MAINTENANCE AGENCY					
23010139	Procurement of Construction Equipment	0.00	20,000,000.00	(20,000,000.00)	-
23020114	Procurement of Construction Equipment	0.00	65,687,580.00	(65,687,580.00)	-
23020114	Construction and Rehabilitation of Gero Road -Ministry of Environment Dumpsite	0.00	70,000,000.00	(70,000,000.00)	-
23020114	Construction of Access Road Network at Ajikamai Shedam LGA	0.00	50,000,000.00	(50,000,000.00)	-
23020114	Construction of Sabon Layi COCIN Hospital Road with spurs to Lahir Mangu	0.00	0.00	-	-
23020115	Construction of 2km Surface Dressing 3 span Bridge at Ajikamia to farm centre Gangnim Village	0.00	25,000,000.00	(25,000,000.00)	-
23020116	Repair of Plants and Equipment	0.00	105,482,012.00	(105,482,012.00)	-
23020117	Rehabilitation of Rukuba Barrack Junction, Bassa LGA Secretariat to First Bank Rd patch/overlay Old Airport -M/Jama'a Heipang, PSSH-Farin Gada-Lamingo, PADP -Bauchi, T.Balewa - R.P.Stadium -Riders, Mts Green-BEPCO, Yankaji -Chorbe, Afodume, PRTV -R.field Resort, Kugiya, 1 -4-d Road, Buk-DB Zang, West of mines -Area comd-JED Off	0.00	105,625,262.00	(105,625,262.00)	-
23020114	Patching & Rehabilitation of Apata Street, Busa Buji Street, Ibrahim Taiwo Street, Rwang Pam Street, Utan Street	0.00	80,000,000.00	(80,000,000.00)	-
23020114	Rehabilitation of NDLEA Fobur Road Jos East LGA	0.00	0.00	0.00	-
23020114	Grading and earthworks of fire kilometre road Kwall	0.00	0.00	0.00	-

23020128	Repair of Plants and Equipment	0.00	0.00	0.00	-	-
23030113	Maintenance of State Roads	5,697,745,540.13	5,700,000,000.00	(2,254,459.87)	250,000,000.00	
23030113	Road Maintenance Kantana constituency	0.00	0.00	-	-	
023600100100	Sub total	5,697,745,540.13	6,300,000,000.00	(602,254,459.87)	250,000,000.00	
	MINISTRY OF TOURISM, CULTURE AND HOSPITALITY					
23010105	Procurement of 2No Toyota Hilux	0.00	0.00	-	-	
23010108	Procurement of 1No. 30 Seater Bus	0.00	0.00	-	-	
23010113	Procurement of 2No. Computers and Accessories	0.00	0.00	-	-	
23010139	Procurement of Digital video/Still Cameras and Accessories	0.00	3,000,000.00	(3,000,000.00)	-	
23010139	Procurement of Musical Instrument	0.00	0.00	-	-	
23020104	Fencing of Rock International Hotel	0.00	0.00	-	-	
23020119	Completion of Indoor Theatre	0.00	0.00	-	-	
23020119	Upgrading of Solomon Lar Amusement Park	0.00	0.00	-	-	
23020128	Production of Compendium for Tourism Resource and Potential on the Plateau	0.00	0.00	-	-	
23040106	CLIMATE CHANGE STATE PROGRAMME	0.00	2,000,000.00	(2,000,000.00)	-	

23040108	Green Growth for the Min. of Tourism	0.00	10,000,000.00	(10,000,000.00)	-
23050128	Development of State Tourism Master Plan	0.00	10,000,000.00	(10,000,000.00)	-
023600200100	Sub total	0.00	25,000,000.00	(25,000,000.00000)	-
PLATEAU STATE TOURISM CORPORATION					
23010105	Procurement of 1No. Toyota Hilux	0.00	0.00	-	-
23010108	Procurement of 1No 30 Seater Air Conditioned Bus & 18 Seater Bus	0.00	13,000,000.00	(13,000,000.00)	-
23010130	Acquisition of more Animals for Jos Wildlife Park	0.00	8,000,000.00	(8,000,000.00)	-
23020119	Building of 1No. New Crates/Cable Car and Mini Hall at Assop Falls	0.00	1,000,000.00	(1,000,000.00)	-
23020119	Reconstruction of Chalets, Bar, Restaurant, Building of Swimming Pool, Reception Hall and Children Play Ground (Phase I,II and III) at Wase Game Reserve.	0.00	0.00	-	-
23020119	Building of Chalets Bar, Restaurants Cable Car and Mini - Hall at Assop Falls	0.00	0.00	-	-
23030101	Rehabilitation of 5 Chalets multipurpose Hall & Managers House at Pandam Tourist Village(PGR)	0.00	0.00	-	-
23030101	Rehabilitation of 50 Chalets, 1 Manager's House, Restaurant/Bar, laundry and Fencing of Mado Tourist Village	0.00	0.00	-	-
23030118	Expansion & Rehabilitation of Jos Wildlife Park, Modern cages/Enclosure,Guard Post,Fencing,Grading of safari Tracts & Vet clinic	0.00	11,000,000.00	(11,000,000.00)	-
23030118	Renovation of Pankshin Hotel (12 Rooms, Bar and Restaurant)	0.00	6,000,000.00	(6,000,000.00)	-
23030118	Renovation of Jos Hotel	0.00	16,000,000.00	-	-

23030118	Renovation of Plateau Hotel	0.00	6,000,000.00			
23030118	Upgrading of Solomon Lar Amusement Park	0.00	8,000,000.00			
23030121	Renovation of Corporate Headquarters	0.00	6,000,000.00		(6,000,000.00)	-
023800100100	Sub total	0.00	75,000,000.00		(75,000,000.00)	-
	MINISTRY OF BUDGET AND ECONOMIC PLANNING					
23010105	Procurement of 2No Hilux Project Vehicles	0.00	70,000,000.00		(70,000,000.00)	-
23010139	Acquisition of Office Equipment (Computers/Accessories and Generator	38,000.00	5,000,000.00		(4,962,000.00)	4,295,000.00
23010139	Procurement ICT Infrastructure	0.00	5,000,000.00		(5,000,000.00)	-
23050128	PLATEAU STATE SCCU -N-CARES N650.0M/OGP N155.0M	12,535,500.00	105,000,000.00		(92,464,500.00)	55,354,860.75
23050128	GCC Contributions Under the Water and Energy Sub-Sector	0.00	100,000,000.00		(100,000,000.00)	-
23050128	UNFPA Programmes Sustainability	0.00	1,000,000.00		(1,000,000.00)	-
23050128	World Bank Grant Under 3RD National Urban Water Sector Reform Project (NUWSRP III)	0.00	2,000,000.00		(2,000,000.00)	-
23050128	STATE Intervention Projects	1,500,000.00	75,000,000.00		(73,500,000.00)	-
23050128	FAMILY AND FOOD PROGRAMME	0.00	2,144,500.00		(2,144,500.00)	-
23050128	Development of M & E Policy and Plateau Integrated Master Plan	0.00	1,000,000.00		(1,000,000.00)	-

23050128	Green Growth for Min. of Budget	0.00	50,000,000.00	(50,000,000.00)	-
023800400100	Sub total	14,073,500.00	416,144,500.00	(402,071,000.00)	59,649,860.75
	PLATEAU STATE BUREAU OF STATISTICS				
23010106	Procurement of 1Nos Hilux Van	0.00	28,000,000.00	(28,000,000.00)	-
23010112	Office furnishing (HQ & Zones)	0.00	1,000,000.00	(1,000,000.00)	-
23010113	Procurement of Computers/Accessories	0.00	500,000.00	(500,000.00)	-
23010119	Procurement of Generator 1No. 50KVA & 3No. 5KVAs	0.00	2,000,000.00	(2,000,000.00)	-
23010139	Procurement of Data Bank Infrastructure	0.00	2,000,000.00	(2,000,000.00)	-
23010139	Procurement of State Gross Domestic Product Infrastructure	0.00	14,100,000.00	(14,100,000.00)	-
23050101	Conduct of Composite Survey	5,570,000.00	15,000,000.00	(9,430,000.00)	-
23050101	Survey of Infrastructure (Health, Education, GHHS and Food Security)	0.00	150,000,000.00	(150,000,000.00)	-
025200100100	Sub total	5,570,000.00	212,600,000.00	(207,030,000.00)	-
	MINISTRY OF WATER RESOURCES AND ENERGY(WATER)				
23020105	Construction of Multipurpose Dams (Baushe)	0.00	81,000,000.00	(81,000,000.00)	-
23020105	Establishment of 3 Meter Hydrometrological Station	0.00	30,000,000.00	(30,000,000.00)	-

23020105	Mangu Regional Water Supply (Network Distribution & pipe line)(phase I)	0.00	10,000,000.00	(10,000,000.00)	-
23020105	Development of Water Infrastructures for Agriculture	0.00	5,000,000.00	(5,000,000.00)	-
23020105	Construction of Earth Dam, Dada, Kantana Constituency	0.00	0.00	-	-
23020116	Wase Ground Water Works (SURWASH)	0.00	0.00	-	98,695,342.82
23030104	Renovation of Existing Water Facilities	0.00	30,000,000.00	(30,000,000.00)	-
23030104	Rehabilitation of Langtang Treatment Plant (SURWASH)	0.00	0.00	-	-
23030104	Rehabilitation of Bokkos Treatment Plant (SURWASH)	0.00	0.00	-	-
23050128	Feasibility Study of detail engineering design in the 3 Senatorial Zones	0.00	5,000,000.00	(5,000,000.00)	-
23050128	Feasibility study of Water Transmission from Heipang Dam-Inland Port	0.00	20,000,000.00	(20,000,000.00)	1,436,000.00
23050128	Review of Water Supply, Sanitation & Hygiene Policy (WASS)	0.00	20,000,000.00	(20,000,000.00)	-
23050128	Feasibility Studies for the Construction of Treatment Plants at Kwall and Rabin Du	0.00	20,000,000.00	(20,000,000.00)	-
23050128	Development of State Water Supply Master Plan	0.00	5,000,000.00	(5,000,000.00)	-
23050128	Establishment of Plateau Municipal Water Supply and Sanitation Agency PLAMUWASSA	0.00	20,000,000.00	(20,000,000.00)	-
23050128	Implementation of State Roadmap on Open Defecation (Clean Plateau USE Toilet)	0.00	20,000,000.00	(20,000,000.00)	-
23050128	Establishment of Plateau State Water Sector Regulatory Agency	0.00	20,000,000.00	(20,000,000.00)	-

23040108	Green Growth for the Min. of Water Resources	0.00	60,000,000.00	(60,000,000.00)	-
025200200100	Sub total	0.00	346,000,000.00	(346,000,000.00)	100,131,342.82
	MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)				
23010107	Procurement of 1No 5ton Crane Truck (HIAP)	0.00	0.00	-	-
23010139	Procurement of 25Nos Assorted Distribution Transformers	0.00	75,000,000.00	(75,000,000.00)	-
23010139	Procurement of Transformer at Federal Low Cost, Mangu South Constituency	0.00	0.00	0.00	-
23020103	Electrification of 5 Villages of existing transmission line	0.00	60,000,000.00	(60,000,000.00)	-
23020103	Electrification of 5 Towns/Villages along existing 33KV and 11KV lines	0.00	50,000,000.00	(50,000,000.00)	-
23020103	Green City Power Projects for 25 MDAs (Phase I)	0.00	150,000,000.00	(150,000,000.00)	-
23020103	Extension of Electricity from Maikatako to Wurmat Community in Bokkos, from Langtang to Lalin, Tunkus, Battep and Gurum Lazai in Mikang	0.00	40,000,000.00	(40,000,000.00)	-
23020103	Upgrading of 33/3. kva Transformer to 33/11 kva for Kwata, Sot, Gyel, Gura Riyom	0.00	20,000,000.00	(20,000,000.00)	-
23020103	Expansion and Reinforcement of Electricity distribution Networks at Rayfield, Bokkos, Zawan, Du, Dahol Dangel, Gura Topp and Zukku/R.Gomma	0.00	20,000,000.00	(20,000,000.00)	-
23020103	Reconstruction of Wase- Langtang 33KV and Rehabilitation of Wase Township Distribution Network.Phase II (Villages along the Wase ,L/tang & Dengi lines)	0.00	30,000,000.00	(30,000,000.00)	-
23020103	Standardization of Bisichi and Maikato Distribution Networks	0.00	10,000,000.00	(10,000,000.00)	-
23020103	Upgrading of Du Zawan, D/karama off take from 2.5mva to 5mva 33/11kv Transformer	0.00	25,000,000.00	(25,000,000.00)	-

23020103	Take-off Grant for Plateau State Energy Corporation		0.00	0.00	-	-
23020103	Solar Mini-Grid Replication Phase I		0.00	50,000,000.00	(50,000,000.00)	-
23020103	Rehabilitation of Makeri-Pankshin 132KV transmission line		0.00	150,000,000.00	(150,000,000.00)	362,352,439.53
23020103	Electrification Rwana Village, Pengana Constituency		0.00	20,000,000.00	(20,000,000.00)	-
23020103	Completion of Rural Electrification at Ari-Sango/Rigoh Community, Rukuba Irigwe Constituency		0.00	0.00	-	-
23020103	Completion of Electrification at Renwienku, Rukuba Irigwe Constituency		0.00	0.00	-	-
23050127	World Bank Assisted Project		0.00	10,000,000.00	(10,000,000.00)	-
23050128	Pre-feasibility study for renewal Energy Sites in the Southern Zone of the State		0.00	4,420,000.00	(4,420,000.00)	-
025200300100	Sub total		0.00	714,420,000.00	(714,420,000.00)	362,352,439.53
	PLATEAU STATE ENERGY CORPORATION					
23010107	Procurement of 1No. 5ton Crane Truck (HAIP)		0.00	10,000,000.00	(10,000,000.00)	-
23010119	Procurement of 25Nos Assorted Distribution Transformers		0.00	25,000,000.00	(25,000,000.00)	-
23020103	Take-off Grant for Plateau State Energy Corporation		10,000,000.00	15,000,000.00	(5,000,000.00)	
23030125	Upgrading of 33/3.kva Transformer to 33/11kva for Kwata, Sot, Gyel, Gura Riyom		0.00	10,000,000.00	(10,000,000.00)	
23030125	Expansion and Reinforcement of Electricity distribution Networks at Rayfield,Bokkos,Zawan,Du,Dahol Dangol, Gura Topp and Zukku/R. Gomma		0.00	5,000,000.00	(5,000,000.00)	

23030125	Standardization of Bisichi and Maikato Distribution Networks	0.00	5,000,000.00	(5,000,000.00)	
23030125	Upgrading of Du Zawan, D/Karama off take from 2.5mva to 5mva 33/11kv Transformer	0.00	10,000,000.00	(10,000,000.00)	
23030125	10 Communities Solar Mini-Grid for Partnership	0.00	72,000,000.00	(72,000,000.00)	
23050128	World Bank Assisted Project	0.00	10,000,000.00	(10,000,000.00)	
23050128	Development Partnership with EU	0.00	10,000,000.00	(10,000,000.00)	
23050101	Feasibility Studies for Development of Hydro Site in Plateau State	0.00	5,000,000.00	(5,000,000.00)	
23050128	Rehabilitation of Non-functional CSDA project	0.00	5,000,000.00	(5,000,000.00)	
23050128	Registration of Energy Corporation with NERC	0.00	10,000,000.00	(10,000,000.00)	
23050101	Development of Stand alone Home Systems	0.00	5,000,000.00	(5,000,000.00)	-
23050101	Development of Strategic Plan for Plateau State Energy Corporation	0.00	3,000,000.00	(3,000,000.00)	-
025210200100	Sub total	10,000,000.00	200,000,000.00	(190,000,000.00)	-
	PLATEAU STATE WATER BOARD				
23010106	Procurement of 1Nos. Hilux Vans	0.00	35,000,000.00	(35,000,000.00)	-
23010107	Procurement of 1No. water Tanker	0.00	150,000,000.00	(150,000,000.00)	-
23010112	Procurement of 5No Table, 8No Chairs, 3No. Fire proof Cabinets	0.00	10,000,000.00	(10,000,000.00)	-

23010113	Procurement of Fifteen (15) Computers for 5 Directorates	0.00	15,000,000.00	(15,000,000.00)	-
23010114	Procurement of Tally (T6100) Printer	0.00	3,000,000.00	(3,000,000.00)	-
23010139	Acquisition of Laboratory Equip. For all Laboratories	0.00	150,000,000.00	(150,000,000.00)	-
23010139	Acquisition of Pipes & Fittings for maintenance	3,000,000.00	20,000,000.00	(17,000,000.00)	-
23010139	Acquisition of Water Treatment Chemicals (HTH)	173,519,490.07	194,740,000.00	(21,220,509.93)	-
23010139	Replacement of Pumping Equipment at Langtang T/Plant	0.00	0.00	-	-
23010139	Replacement of Pipes and Fittings	0.00	0.00	-	-
23010139	Replacement of Aged pipes, AC, PVC etc(LGAs)	0.00	0.00	-	-
23020103	Extension of PHCN JED to Bokkos	0.00	0.00	-	-
23020103	Rehabilitation of Bokkos Treatment Plants	0.00	0.00	0.00	-
23030104	Renovation of Ground Water Supply Schemes, Ba'ap	8,313,000.00	10,000,000.00	(1,687,000.00)	-
23050128	Feasibility studies for the construction of Treatment Plant at Kwal & Rabin Du	0.00	41,500,000.00	(41,500,000.00)	-
23050128	SURWASH PROGRAMME FOR RESULTS YELWA area 1	139,859,211.38	187,000,000.00	(47,140,788.62)	-
23050128	SURWASH PROGRAMME FOR RESULTS YELWA area 2	22,520,022.28	100,000,000.00	(77,479,977.72)	-
23050128	SURWASH PROGRAMME FOR RESULTS YELWA area 3	0.00	0.00	-	-

23050128	SURWASH PROGRAMME FOR RESULTS YELWA area 4			0.00	50,000,000.00	(50,000,000.00)	-
23050128	Customer Enumeration cost, Shendam		0.00		0.00	-	-
23050128	Rehabilitation of Jos and Bukuru Treatment Plants Engineering (AFD)		3,000,000.00		94,690,000.00	(91,690,000.00)	-
23050128	Installation of New Pipes-Transmission (AFD)		0.00		58,140,000.00	(58,140,000.00)	-
23050128	Production of Water (AFD)		0.00		59,000,000.00	(59,000,000.00)	-
23050128	Technical Assistance PSWB (AFD)		0.00		85,913,400.00	(85,913,400.00)	-
23050128	Distribution of Pipe Line AFD		0.00		10,687,500.00	(10,687,500.00)	-
23050128	Workshop & Laboratory		0.00		48,840,000.00	(48,840,000.00)	-
23050128	SURWASH PROGRAMME FOR RESULTS YALWA		0.00		0.00	-	-
23050128	Feasibility Studies for building of surface water scheme Dengi and B/Ladi		0.00		50,000,000.00	(50,000,000.00)	-
025210300100	Sub total		350,211,723.73		1,373,510,900.00	(1,023,299,176.27)	-
	PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY						
23010105	Procurement of No.1 Hilux Vehicle		-		70,000,000.00	(70,000,000.00)	-
23010112	Purchase of Furniture		-		20,000,000.00	(20,000,000.00)	-

23010129	Procurement of 1No. India Drill Rig mounted on Ashley Truck with 1100cfm/300 PSad Hole diameter 100 - 150mm. Drilling depth-100feet, overburden diameter 228mm Engine ratings-163ps @2200rpm	-	-	-	-	-	-	-
23010129	Procurement of 6 cylinder Caterpillar Engine for air Compressor	-	6,000,000.00	-	-	-	(6,000,000.00)	-
23010129	Procurement of 10No. GPS (Global Positioning System)@ N100,000.00	-	50,000.00	-	-	-	(50,000.00)	-
23010129	Procurement of 5 Digital Cameras @ N100,000.00 each and One Video Camera @N500,000.00	-	50,000.00	-	-	-	(50,000.00)	-
23010129	Procurement of Loggers/Electromagnetic, Deep Metre and Other Drilling Accessories (Drag Bit, Temporary Casings, Hammer/Bit and CMC	-	15,000,000.00	-	-	-	(15,000,000.00)	-
23020101	Construction of Office	-	50,000,000.00	-	-	-	(50,000,000.00)	-
23020105	Drilling of 75 Hand Pump Boreholes, 5 Per LGAs @N600,000.00 each, 9Nos. Motorized Solar System Boreholes	-	8,000,000.00	-	-	-	(8,000,000.00)	-
23020105	Establishment of Water Quality Testing Laboratory and supply reagents	-	2,000,000.00	-	-	-	(2,000,000.00)	-
23020105	Repair of 2No ABEM Terrameter SAS 4000 Model	-	100,000.00	-	-	-	(100,000.00)	-
23020105	Repair of broken down Drilling Rigs	-	3,000,000.00	-	-	-	(3,000,000.00)	-
23020105	Rehabilitation of 15 Motorise Boreholes @2,000,000.00 each (1 per LGA in 15 LGAs)	-	5,000,000.00	-	-	-	(5,000,000.00)	-
23020105	Development of Water Safety plan for 900 communities (60 per LGA) @ 15,000 of the State	-	3,500,000.00	-	-	-	(3,500,000.00)	-
23020104	Construction of Blocks of 2 Compartment Ventilated Pit Latrines in Public places in the State (@N1,200,000.00 per block)(ODF ROADMAP)	-	6,500,000.00	-	-	-	(6,500,000.00)	-
23020105	Drilling of Borehole Kakkak, Rukuba Irigwe	-	-	-	-	-	-	-
23020105	Drilling of Borehole Assak, Rukuba Irigwe	-	-	-	-	-	-	-

23020105	Drilling of Borehole Fajul ward, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Fatim-Faya ward, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Giria Rumbu Lashel, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Nasarawa, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Jemkuk, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Sabon gida, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Mahanga, Langtang South	-	-	-	-	-	-	-	-
23020105	Drilling of Boreholes Kwalla, Kurgwi Namu and Kwande, Quan-Pan South	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Igbar Funyalang Ward Langtang North Constituency	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Lashi Community Kumkwam Jat Langtang North Constituency	-	-	-	-	-	-	-	-
23020105	Drilling of Borehole Zamdom Keller Langtang North Central	-	-	-	-	-	-	-	-
23020105	Replication of CLTS&WASHCOM formation/Training for 600 Communities of Jos East and Langtang South	-	100,000.00	-	-	-	-	(100,000.00)	-
23020105	Replication of WSSSRP III LGA Wide WASH Profile and Local Investment Plan (LIP) for Jos East and Langtang South	-	1,100,000.00	-	-	-	-	(1,100,000.00)	-
23020105	SDG Goal Implementation in the State	-	100,000.00	-	-	-	-	(100,000.00)	-
23020105	Conduct of 3 Pilot Survey for the Viability of Rain Water Harvesting in Rural Communities (Areas with difficult Geology)	-	600,000.00	-	-	-	-	(600,000.00)	-

23020105	WASHCOM Formation and Training in 900 Communities of 3 LGAs (i.e 1 Per Senatorial Zone) of the State	-	5,000,000.00	(5,000,000.00)	-
23020105	CLTS Step Down Training for 15 LGAs of Plateau State	-	100,000.00	(100,000.00)	-
23020105	Conduct Stakeholders Meeting and Launch State version of open defecation free (ODF) Road Map	-	500,000.00	(500,000.00)	-
23020105	Support the Development of WASH profiles & LIP for 3LGAs (1per LGA in each Senatorial Zone)	-	1,000,000.00	(1,000,000.00)	-
23020105	Support the Domestication of State Wide M&E Frame Work for the LGAs	-	2,000,000.00	(2,000,000.00)	-
23020105	Roll out VLOM for 150 LAMs (i.e. 2 per wards and 5 wards per LGA) for 15 LGAs	-	5,000,000.00	(5,000,000.00)	-
23020105	Facilitate LGAs on CLTS Triggering and follow up visits in 1200 Communities of 3 LGAs (i.e. 1 LGA per Senatorial Zone) in 15 LGAs of the State	-	500,000.00	(500,000.00)	-
23020105	PEWASH Activities	-	-	-	66,067,542.13
23020105	SURWASH Activities	495,562,838.47	581,600,000.00	(86,037,161.53)	290,147,838.78
23020105	Step Down Training for LGA WASH Officers on Hygiene Promotion Package	-	2,500,000.00	(2,500,000.00)	-
23020105	State Level Training on Sanitation Marketing and Scaling up	-	5,000,000.00	(5,000,000.00)	-
23020105	WASH Emergencies in Plateau State	-	2,500,000.00	(2,500,000.00)	-
23020105	Drilling of Borehole Girbyang Ward, Kantana Constituency	-	-	-	-
23020105	Drilling of Borehole Jom Ward, Kantana Constituency	-	-	-	-
23020105	Drilling of Borehole Gura, Riyom Constituency	-	-	-	-

23040108	Green Growth for PRUWASSA	-	40,000,000.00	(40,000,000.00)	-
	Sub total	495,562,838.47	836,800,000.00	(341,237,161.53)	356,215,380.91
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)				
23020116	Mangu Regional Water Supply (Network Distribution & pipe line) from Gindiri to Mangu Town (18km) (SURWASH)	0.00	0.00	-	-
23020105	Construction of 1No. 5000m3 Concrete ground Tank in Mangu Town (SURWASH)	-	24,216,900.00	(24,216,900.00)	-
23050101	Consultancy for Preparation of Resettlement Action Plan (RAP) (SURWASH)	51,504,000.00	80,000,000.00	(28,496,000.00)	-
23050101	Preparation of Environmental and Social Management Plan (Consultancy) SURWASH)	49,041,750.00	95,000,000.00	(45,958,250.00)	-
23050101	Feasibility Study and Detailed Engineering Design (Consultancy) SURWASH	94,445,306.08	110,000,000.00	(15,554,693.92)	-
23020116	Wase Ground Water Works (SURWASH)	-	0.00	-	-
23020116	Panyam Ground Water Works (SURWASH)	-	0.00	-	-
23030104	Rehabilitation of Langtang Treatment Plant (SURWASH)	-	0.00	-	-
23030104	Rehabilitation of Bokkos Treatment Plant	-	0.00	-	-
23050128	Procurement of Water treatment Chemicals	-	0.00	-	-
23050101	Development of O & M Strategy (Consultancy) SURWASH	-	18,700,000.00	(18,700,000.00)	-
23050101	Development of M & E Strategy (Consultancy) SURWASH	-	18,200,000.00	(18,200,000.00)	-

23050101	Establishment of Guidance and adoption to support sustainable tariff collection (SURWASH)	11,974,664.80	21,000,000.00	(9,025,335.20)	-
23050101	Capacity Building Plan/ Consultancy for PLAMWASSA Staff (SURWASH)	5,963,000.00	20,000,000.00	(14,037,000.00)	-
23050101	Development of Risk resilient and Emergency Response Plan (Consultancy) SURWASH	14,249,535.00	16,000,000.00	(1,750,465.00)	-
23050109	Support the provision of 27 sanitation, hand washing and water facilities (WASH) in Primary Schools and Primary Health Cares (SURWASH)	9,998,000.00	57,000,000.00	(47,002,000.00)	-
23050128	Formation of Hygiene Clubs in Schools	11,389,000.00	15,000,000.00	(3,611,000.00)	-
23050128	Community Led Total Sanitation (CLTS) in some Communities in 4 LGAs	-	5,000,000.00	(5,000,000.00)	-
23050128	Formation of Voluntary Hygiene Promoters (VHPs) in 15 LGAs	21,786,940.00	35,000,000.00	(13,213,060.00)	-
23040106	CLIMATE CHANGE STATE PROGRAMME	-	35,000,000.00	(35,000,000.00)	-
23040108	Green Growth PLUMWASSA	-	40,000,000.00	(40,000,000.00)	-
	Sub total	270,352,195.88	590,116,900.00	(319,764,704.12)	0.00
025300100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT				
23010101	Acquisition of Land for Truck Terminals at Mararaban Jama'a, Mista Ali & Babale	0.00	-	-	-
23010106	Procurement of 1No. Hilux Vans	0.00	25,000,000.00	(25,000,000.00)	-
23010113	Procurement of 4No. Computers/Photocopier	0.00	2,000,000.00	(2,000,000.00)	-
23010123	Procurement of Safe/Fireproof Cabinets (3Units)	0.00	1,200,000.00	(1,200,000.00)	-
23010139	Acquisition of Satellite Images Gazetting of 21No. Urban Areas in Plateau State	0.00	-	-	-

23010139	Purchase of Drawing Boards, Printers and Computer Software	0.00	5,000,000.00	(5,000,000.00)	-
23020101	Creation of 3No. Zonal Offices at Bassa, Pankshin and Shendam LGA	0.00	3,000,000.00	(3,000,000.00)	-
23020102	Construction of Old Legislative Quarters Eto -Baba Neighborhood-former Police Barrack	0.00	-	-	-
23020104	Construction of Kangang Community Rantya, Jos South	0.00	-	-	-
23020114	100km Greater Jos By-Pass Road, Dev & upgrading of Linkages and Design Phase I	0.00	-	-	-
23020114	Akila Machunga (Utonkon-Keana) Road With Spur to Abattoir	0.00	-	-	-
23020114	Construction of Amma Street, Mallam Kure, Fatima Church & Gangare, Rikkos Rd network	0.00	-	-	-
23020114	Construction of Angwan Jarawa Rd. network Farin Gada, Jos	0.00	-	-	-
23020114	Construction/Rehabilitation of Roads in Jos South LGA	0.00	-	-	-
23020114	Construction of Roads within some major areas in Jos South	0.00	-	-	-
23020114	Access Road from Rayfield linking Laminga Federal Housing Scheme	0.00	-	-	-
23020114	Construction of access road at Rikkos	0.00	3,000,000.00	(3,000,000.00)	-
23020114	Construction of Dadin Kowa (Cementary -Mavo-Barkin Akawu) Road Network	0.00	15,000,000.00	(15,000,000.00)	-
23020114	Construction of Bitrus Daches Street (400m) & Longgul Road Close (500m) at Liberty layout Millionaires Qtrs	0.00	-	-	-
23020114	Construction/Rehabilitation of some Major Roads Network within Haske Quarters at Gwafen along JUTH to Keanga	0.00	10,000,000.00	(10,000,000.00)	-

23020114	Construction/Rehabilitation of Access Road from NEPA to Jama'atu Nasril Islam (JNI) cementary Area (2km)	0.00	-	-	-	-
23020114	Construction of Road at COCIN Fudawa Community with spur to Tina Junction (4km)	0.00	-	-	-	-
23020114	Construction of Road Network within Theological College of Northern Nigeria (TCNN) (3.46km)	0.00	-	-	-	-
23020114	Construction of 2 Pan Bridge along COCIN Headquarters, CBN, Hill Station, Plateau Club and St. Piran's Church Road as a permanent solution to the box-culverts that is prone to collapse annually	0.00	-	-	-	-
23020114	Construction of Road Networks from Namua Junction to Gurandok with spur to Blessed Comprehensive Academy/ Transformer at Gurandok Abbatior and a Bridge (1.9km)	0.00	-	-	-	-
23020114	Construction of Access Road Network to Headquarters of Immigration Service Area Command behind Federal Secretariat Jos (0.62km)	0.00	24,000,000.00	(24,000,000.00)	-	-
23020114	Construction/Rehabilitation of Road Network in Ikukumung/St. Theresa Catholic Church Katong Yese Road-Interior Area Jos-North (4km)	0.00	-	-	-	-
23020114	Construction of Access Road from Millionaires quarters linking Jos North LGA Staff Quarters layout with spur adjacent Laminga JUTH Road Network Jos.	0.00	-	-	-	-
23020114	Construction of Road linking Rayfield Resort (10km)	0.00	-	-	-	-
23020114	Construction of Angwan Rogo roads Dualization of Zaria Crescent & Tafawa Balewa Rds.	0.00	10,000,000.00	(10,000,000.00)	-	-
23020114	Construction of Road to Federal Housing Scheme at Heipang (7km)	0.00	-	-	-	-
23020114	Construction/Rehabilitation of Rukuba Road/Kampaia/Farin Gada Road Network	0.00	-	-	-	-
23020114	Construction of Market Stores and Youth Centre Riyom and Renovation of Ranjahr Palace Kanam	0.00	-	-	-	-
23020114	Construction/Rehabilitation of Jenta Adamu Road Network with Spur to Jenta Mangoro-Catholic Church/COCIN Church	0.00	-	-	-	-
23020114	Building of PIPC Quarters Roads, Anglo-Jos Domkat Bali with spur to channel 7, Anglo-jos & Total filling station Hwolshe	0.00	-	-	-	-

23020114	Kabong Satellite market to Tudun Wada Central Road network with a spur to Mado Tourist Hotel and Sabon Gari	0.00	31,000,000.00	(31,000,000.00)	-
23020114	Construction of Da Nyam Road - Edga Beulivard - Yusuf Drive Sangam Road Network	0.00	-	-	-
23020114	Construction of Road linking Behind Solomon Lar Amusement Park to Behind ITF Headquarters	0.00	150,000,000.00	(150,000,000.00)	-
23020123	Installation of Street Lights/Traffic Lights	0.00	10,000,000.00	(10,000,000.00)	-
23030113	Rehabilitation of Road linking Nigeria Film Corp and Faithway Chapel Off British American Junction Liberty Bourivard Jos (3km)	0.00	-	-	-
23030113	Rehabilitation/Expansion of Kashim Ibrahim Road, Area Command with spur to Unity Bank/Ahamdu Bello Way Roundabout	0.00	-	-	-
23030113	Rehabilitation of Tina Junction -Fudawa & part of Eto Baba Road Network	0.00	-	-	-
23030113	Rehabilitation/Construction of West of Mines Access/Loop to Area Command	0.00	19,000,000.00	(19,000,000.00)	-
23030113	Urban Renewal/Slum upgrading of Yelwa Nsham, Mangu and Barkin Ladi Towns	0.00	6,000,000.00	(6,000,000.00)	-
23050128	Compensation of demolished property and decongestion	0.00	-	-	-
23050128	Roundabouts Beautification with Monuments/Sculptures (10No.)	0.00	-	-	-
23040108	Green Growth for Min. of Physical Planning & Urban Development	0.00	40,000,000.00	(40,000,000.00)	-
23050128	City Gates Traffic Decongestion and Management	0.00	-	-	-
23050128	New Plateau State Regional Development Plan	0.00	5,000,000.00	(5,000,000.00)	-
23050128	City Gates Traffic Decongestion and Management	0.00	5,000,000.00	(5,000,000.00)	-

23050128	Implementation of Greater Jos Master Plan(Planning, Design, Upgrading of Slums,ICT Data Bank & Accelerated Districts)		0.00	32,342,143.00	(32,342,143.00)	1,540,000.00
23050128	Garba Jibiya Street along Bauchi Road Jos (350km)		0.00	6,000,000.00	(6,000,000.00)	-
23050128	Design of Master Plans for some selected Urban Areas in Plateau State (Heipang, Mangu and Shendam)		0.00	30,000,000.00	(30,000,000.00)	-
23050128	Rukuba Road-Bright Way Junction linking T/wada Kabong Road network with spur to Angwan Rimi Kabong (6.5km)		0.00	10,000,000.00	(10,000,000.00)	-
025700100100	Sub total		0.00	442,542,143.00	(442,542,143.00)	1,540,000.00
	MINISTRY OF HOUSING					
23010101	Acquisition of 5 Hectares of Land for affordable mass housing scheme		0.00	12,000,000.00	(12,000,000.00)	-
23010139	Procurement of Drawing Materials, Equipment & Establishment of Data Room		0.00	5,000,000.00	(5,000,000.00)	-
23020102	Construction of Police Station at Sabon Gida, Langtang South Constituency		0.00	0.00	-	-
23020104	Construction of 38No. Lock-up Shops at Works Yard, Jos		0.00	15,000,000.00	(15,000,000.00)	-
23030101	Rehabilitation of Govt. Quarters in the Three Divisions		0.00	5,000,000.00	(5,000,000.00)	-

23030121	Renovation of area Court, Chip, Pankshin South Constituency		0.00	10,500,000.00	(10,500,000.00)	-
23040108	Green Growth for Ministry of Housing	71,519,891.44		72,000,000.00	(480,108.56)	
23050128	Reactivation of Wood Workshop in Jos			15,000,000.00	(15,000,000.00)	
23050128	Renovation/Construction of Workshops for NDLEA	0.00		18,887,600.00	(18,887,600.00)	
23020101	Renovation of NUJ Secretariat Jos	20,000,000.00		21,543,600.00	(1,543,600.00)	
23050128	Construction of 20 No. Bus Shelter	0.00		35,200,000.00	(35,200,000.00)	
23030121	Demarcation of Offices/Furnishing	100,000,000.00		111,000,000.00	(11,000,000.00)	
	Sub total	191,519,891.44		321,131,200.00	(129,611,308.56)	-
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD					
23010106	Procurement of 1Nos. Hilux Vans	0.00		0.00	-	
23010107	Acquisition of 1NO. Excavator	0.00		35,000,000.00	(35,000,000.00)	
23010108	Procurement of 1No. 18 Seater Air Conditioned Bus for surveillance	0.00		0.00	-	
23010139	Acquisition of 1No. Septic Emptier	0.00		10,000,000.00	(10,000,000.00)	
23010139	Acquisition of 1No Lowbed	0.00		0.00	-	
23010139	Procurement of Integrity test equipment Engineering	0.00		0.00	-	

23020101	Building of 1 Area offices in 1 Sector of the Master Plan		0.00	0.00	0.00	-	-
23020114	Construction /Rehabilitation of Roads in Jos/Bukuru Metropolis		268,200,800.00	273,000,000.00	(4,799,200.00)	-	-
23020119	Building & Creation of New Garden		0.00	0.00	-	-	-
23020123	Road Traffic Signs/Bus Stops		0.00	0.00	-	-	-
23020128	1No. Over Head bridges for pedestrians -Old Airport, Police Quarters and Gada Biyu		0.00	0.00	-	-	-
23030101	Renovation of JMDB Staff Quarters		0.00	0.00	-	-	-
23030113	Rehabilitation and Expansion of Rwang Pam Street, Jos		0.00	0.00	-	-	-
23030113	Renovation of Terminus /Old Bukuru and Maraban Jama'a round about		0.00	0.00	-	-	-
23030113	Realligment and Narrowing of the Central Media Kerbs of the Ahmadu Bello Way		0.00	0.00	-	-	-
23050128	Street Naming		0.00	10,000,000.00	(10,000,000.00)	-	-
23050128	Beautification of Gardens and Road Medians in Jos/Bukuru		32,503,669.00	40,000,000.00	(7,496,331.00)	-	-
	Sub total		300,704,469.00	368,000,000.00	(67,295,531.00)	-	-
026000100100	MINISTRY OF LANDS, SURVEY AND TOWN PLANNING						
23010101	Land Compensation and Public Acquisition		159,862,029.97	160,000,000.00	(137,970.03)	50,000,000.00	
23010101	Aquisition of Land for Layout Preparation		25,679,803.00	40,000,000.00	(14,320,197.00)	47,500,000.00	

23010114	Procurement of AO Plotter Machine	0.00	0.00	0.00	-	9,000,000.00
23010133	Procurement of 5Nos Digital Survey Equipments for Area Offices	6,749,886.00	9,000,000.00	(2,250,114.00)	(2,250,114.00)	6,468,437.00
23010133	Procurement of Town Planning Studio Equipment	0.00	5,000,000.00	(5,000,000.00)	(5,000,000.00)	2,306,000.00
23010133	Provision of Second Order Controls (Survey Department)	7,314,950.00	10,000,000.00	(2,685,050.00)	(2,685,050.00)	9,000,000.00
23010139	Procurement of 1No Continuous Ref. Station (Cors)	55,348,047.25	60,000,000.00	(4,651,952.75)	(4,651,952.75)	9,000,000.00
23010139	PLAGIS Accessories (120No. Inverter Batteries, CISCO Switches	8,781,530.25	9,000,000.00	(218,469.75)	(218,469.75)	7,717,109.00
23020101	Building/Expansion of PLAGIS Building	6,464,613.00	10,000,000.00	(3,535,387.00)	(3,535,387.00)	8,188,437.00
23050128	Expansion of Land Records and Deeds Registries	1,809,000.00	2,500,000.00	(691,000.00)	(691,000.00)	9,424,000.00
23050128	Mapping for Cadastral.Jos at Scale 1:2000	9,538,441.50	10,000,000.00	(461,558.50)	(461,558.50)	6,259,000.00
	Sub total	281,548,300.97	315,500,000.00	(33,951,699.03)	(33,951,699.03)	164,862,983.00
	Economic Sector	9,594,516,687.67	20,642,391,937.00	(11,047,875,249.33)	(11,047,875,249.33)	4,830,308,298.58
	Law and Justice Sector					
031801100100	PLATEAU STATE JUDICIAL SERVICE COMMISSION					
23010106	Procurement of Motor Vehicles	39,487,000.00	295,000,000.00	(255,513,000.00)	(255,513,000.00)	372,250,000.00
23010106	Procurement of 1No. Bus	0.00	40,000,000.00	(40,000,000.00)	(40,000,000.00)	-

23010106	Procurement of Office Furniture and Fittings		0.00	44,000,000.00	(44,000,000.00)	58,009,327.72
23010139	Procurement of 3Nos Computers/Accessories Photocopier and office equipment		3,701,625.00	5,000,000.00	(1,298,375.00)	-
23030121	Renovation of Office Complex		201,832,973.88	30,000,000.00	171,832,973.88	43,677,500.00
032600100100	Sub total		245,021,598.88	414,000,000.00	(168,978,401.12)	473,936,827.72
	MINISTRY OF JUSTICE					
23010101	Project Description (Narrative)		0.00	1,000,000.00	(1,000,000.00)	-
23010102	Procurement of 2No Hilux Van		24,000,000.00	50,000,000.00	(26,000,000.00)	-
23010106	Procurement of 5No. Photocopier Machine		0.00	500,000.00	(500,000.00)	-
23010112	Establishment of Law Reform commission		0.00	500,000.00	(500,000.00)	-
23010115	Furnishing and Equipping of Headquarters & Area Offices		0.00	1,000,000.00	(1,000,000.00)	-
23010125	Acquisition of 8 Plots in Langtang and Shendam		1,000,000.00	1,000,000.00	-	-
23010139	Acquisition of Books for the Library/Attorney -General's Office		0.00	1,000,000.00	(1,000,000.00)	-
23020101	Procurement of Mediation Centre Equipment		0.00	1,000,000.00	(1,000,000.00)	2,260,087.00
23020105	Drilling of Boreholes for Office and Quarters		4,907,600.00	4,965,900.00	(58,300.00)	-
23050128	Computerization & Upgrading of Internet Connectivity & Installation of Legal Software		0.00	1,000,000.00	(1,000,000.00)	-

23050128	Computerization & Upgrading of Internet Connectivity & Installation of Legal Software	0.00	1,000,000.00	(1,000,000.00)	-
23050128	Construction of 1 Storey Office Complex for Langtang Area Office	0.00	1,000,000.00	(1,000,000.00)	-
031805100100	Sub total	29,907,600.00	62,965,900.00	(33,058,300.00)	2,260,087.00
PLATEAU STATE HIGH COURT OF JUSTICE					
23010104	Procurement of Motorcycles for Zonal Offices(5)	0.00	7,000,000.00	(7,000,000.00)	-
23010105	Procurement of Vehicle for Judges	79,540,700.00	100,000,000.00	(20,459,300.00)	85,340,382.00
23010105	Procurement of Vehicle for Chief Registrar	0.00	0.00	-	-
23010105	Procurement of Vehicle for Directors (9)	0.00	0.00	-	-
23010105	Procurement of Utility Vehicle for Chief Judge	0.00	0.00	-	-
23010106	Procurement of 1No Hilux Van	15,000,000.00	30,000,000.00	(15,000,000.00)	-
23010108	Procurement Of 1No 16 Seater Bus	0.00	20,000,000.00	(20,000,000.00)	14,186,100.00
23010112	Procurement of Furniture and fittings for Offices, Chambers and Court Rooms	98,362,800.76	100,000,000.00	(1,637,199.24)	21,139,709.00
23010113	Procurement of 20 Computer Sets Printers Accessories & 16 Laptops	22,342,313.00	25,000,000.00	(2,657,687.00)	19,490,024.00
23010125	Acquisition of Law Books	2,560,080.00	4,000,000.00	(1,439,920.00)	3,765,000.00
23020101	Building of High Court Complex phase I	161,751,311.52	165,000,000.00	(3,248,688.48)	40,597,400.00
23020101	Fencing of High Court Old Complex Phase I	0.00	0.00	-	-
23020101	Fencing, Landscaping and furnishing of Plateau Multi Door CourtHouse	0.00	0.00	-	-
23020101	Construction/Provision of Water Facilities	8,046,000.00	10,000,000.00	(1,954,000.00)	-
23020105	Drilling of 2Nos: Borehole in High Court Complex	0.00	0.00	-	540,000.00

23030121	Renovation of Old High Court, 35 Magistrates Court & High court at Langtang, Pankshin, Shendam & Mangu		103,155,859.68	105,000,000.00	(1,844,140.32)	6,750,000.00
	Sub total		490,759,064.96	566,000,000.00	(75,240,935.04)	191,808,615.00
031805200100	PLATEAU STATE CUSTOMARY COURT OF APPEAL					
23010108	Procurement of 1No. Toyota 16 Seater Bus, 3 Judges cars and Ag. President car		105,000,000.00	300,000,000.00	(195,000,000.00)	29,501,200.00
23010113	Procurement of 13 Lap-Tops and 13 Desktop Computers, Printers and Installation		17,707,500.00	18,720,000.00	(1,012,500.00)	4,246,000.00
23010113	Purchase of Fire Fighting Equipment		0.00	5,000,000.00	(5,000,000.00)	15,000,000.00
23010113	Purchase of Office Fire Proof Cabinet and Safe keeping of the Court document		0.00	30,000,000.00	(30,000,000.00)	
23010113	Purchase of 3No Photocopying Machines		0.00	5,000,000.00	(5,000,000.00)	
23010113	Purchase of 5No Scanners and 5No fax machines		0.00	5,000,000.00	(5,000,000.00)	
23010113	Purchase of Security Equipment		0.00	20,000,000.00	(20,000,000.00)	
23010113	Construction of ICT Building/ Infrastructures within the Court Premises		457,500.00	52,900,000.00	(52,442,500.00)	
23010119	Procurement and Installation of 100 KVA (Silent) Generator		9,925,749.00	16,000,000.00	(6,074,251.00)	-
23010125	Acquisition of Law Books		9,041,250.00	10,000,000.00	(958,750.00)	466,000.00
23010125	Acquisition of Office Furniture		600,000.00	60,000,000.00	(59,400,000.00)	27,000,000.00
23020101	Fencing of Court Premises		28,984,500.00	30,000,000.00	(1,015,500.00)	7,379,980.00
23020105	Drilling of 2No. Borehole within the Court Office Premises and Residence of the Hon. President		3,690,000.00	20,000,000.00	(16,310,000.00)	509,200.00
23030121	Renovation of Customary Court building		17,259,550.00	100,000,000.00	(82,740,450.00)	424,000.00
	Sub total		192,666,049.00	672,620,000.00	(479,953,951.00)	84,526,380.00
031805300100	PLATEAU STATE SHARIA COURT OF APPEAL					
23010102	Construction of Office Buildings		4,685,000.00	30,000,000.00	(25,315,000.00)	

23010106	Procurement of Motor Vehicles		59,837,940.08	85,000,000.00	(25,162,059.92)	5,000,000.00
23010108	Procurement of 1No. 18 Seater Bus		0.00	20,000,000.00	(20,000,000.00)	-
23010112	Purchase of Office Furnitures and Fittings		6,267,000.00	10,000,000.00	(3,733,000.00)	7,850,000.00
23010113	Procurement of 5Nos Computers		0.00	12,700,000.00	(12,700,000.00)	-
23010113	Procurement of 7No. Laptops		0.00	2,450,000.00	(2,450,000.00)	1,980,000.00
23010119	Purchase of Power Generating Set		0.00	15,000,000.00	(15,000,000.00)	-
23010125	Acquisition of Law Books		2,000,000.00	5,000,000.00	(3,000,000.00)	2,516,000.00
23020105	Provision of Office Buildings		3,600,000.00	6,700,000.00	(3,100,000.00)	950,000.00
23030121	Renovation of Sharia Court Complex		23,260,914.50	35,000,000.00	(11,739,085.50)	20,353,400.00
	Sub total		99,650,854.58	221,850,000.00	(122,199,145.42)	38,649,400.00
031805400100	MULTI-DOOR COURT HOUSE					
23010102	Construction of Office Buildings		0.00	30,000,000.00	(30,000,000.00)	-
23010106	Procurement of Motor Vehicles		17,838,000.00	0.00	17,838,000.00	-
23010112	Purchase of Office Furnitures and Fittings		12,328,600.00	12,350,000.00	(21,400.00)	-
23010119	Purchase of Power Generating Set		14,518,000.00	15,000,000.00	(482,000.00)	-
	Sub total		44,684,600.00	57,350,000.00	(12,665,400.00)	-

23020112	Renovation of Azi Nyako Youth Centre			0.00	5,000,000.00	(5,000,000.00)	-
23020112	Renovation and Fencing of Pankshin Youth Centers Phase 1			0.00	10,000,000.00	(10,000,000.00)	-
23030118	Green Growth for Ministry of Youth and Sports Development			0.00	30,000,000.00	(30,000,000.00)	-
	Sub total			0.00	57,170,000.00	(57,170,000.00)	-
05130020100	MINISTRY OF YOUTH AND SPORT DEVELOPMENT(SPORT)						
23010105	Procurement of 1No Toyota Ambulance			0.00	30,000,000.00	(30,000,000.00)	-
23010105	Procurement of 1Nos. 30 Seater Bus			0.00	0.00	-	-
23010105	Procurement of Sports Wears			3,000,000.00	25,120,000.00	(22,120,000.00)	-
23010105	Procurement of Sports Equipment			0.00	5,000,000.00	(5,000,000.00)	-
23020104	Building of Hockey Makeshift Field at Government College Jos			0.00	5,000,000.00	(5,000,000.00)	-
23020104	Goodluck Ebele Jonathan Road Stadium Complex Phases I & II			0.00	0.00	-	-
23020104	Renovation/Fencing/Furnishing of West of Mines Houses into Sports Council Secretariat Phase 1			0.00	10,000,000.00	(10,000,000.00)	-
23030111	Renovation of Rwang Pam Stadium			0.00	0.00	-	-
23050128	Assistance to Football Clubs & Associations			0.00	1,000,000.00	(1,000,000.00)	-
	Sub total			3,000,000.00	76,120,000.00	(73,120,000.00)	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT						
23010102	Furnishing of 3 Zonal Offices and 11 Area Office of Community Development Department			0.00	0.00	-	-
23010106	Procurement of 1No Ambulance			0.00	0.00	-	-
23010108	Procurement of 1No 18 Seater Bus			17,000,000.00	27,000,000.00	(10,000,000.00)	-
23010108	Procurement of 1No seater Toyota Bus			0.00	0.00	-	-

23020101	Construction of Day Care Centre within the Secretariat	0.00	5,000,000.00	(5,000,000.00)	-
23020104	Fencing of Babies Home/Orphanage Home & Widowhood Vocational Center Mangu	0.00	0.00	-	-
23020104	Construction of Shops at the Multipurpose Centre	13,280,000.00	25,000,000.00	(11,720,000.00)	-
23020104	Construction of \\Safe Shelter\\ for survival of violence, destitute and the aged\\''''	0.00	0.00	-	-
23020106	Construction of Shelter for COVID-19 Victims of Gender Based Violence	0.00	0.00	-	-
23020128	Building of Skills Acquisition Centres Southern & Northern Senatorial Zones of the state	0.00	0.00	-	-
23030118	Review of State/Local/Community Action Plan on UNSCR 1325-2020-2023	0.00	22,000,000.00	(22,000,000.00)	-
23030118	Hosting Northern Women in Agriculture Submit	0.00	21,000,000.00	(21,000,000.00)	-
23030118	Renovation of Women Multi -Purpose Development Centre	0.00	0.00	-	-
23050128	Grant in Aid Community Development projects/programmes, in the Three Senatorial Zones	0.00	0.00	-	-
	Sub total	30,280,000.00	100,000,000.00	(69,720,000.00)	-
051700100100	MINISTRY OF EDUCATION (SECONDARY EDUCATION)				
23010105	Procurement of 1Nos. Project Vehicles Hilux Jeep (2.7)	0.00	30,000,000.00	(30,000,000.00)	-
23010105	Procurement of 3NO Sharon Vehicles For Monitoring @ N2,000,000.00	0.00	6,000,000.00	(6,000,000.00)	-
23010112	Equipping of constructed and Renovated Schools	0.00	76,657,100.00	(76,657,100.00)	-
23010113	Purchase of computers for Headquarters, Zonal & Area offices	0.00	0.00	-	-
23010115	Purchase of printers and Photocopiers	0.00	0.00	-	-
23010119	Procurement of Generator Maikano 5000watts	0.00	0.00	-	-
23010139	Procurement of 500NO 8-spring mattresses for 28 boarding Sch. @ N5,000 each	0.00	0.00	-	-
23010139	Procurement of submersible water pumping machines for 318 sch. @ N35,000.00	0.00	0.00	-	-

23010139	Procurement of 11NO Stabilizer @ N50,000.00			0.00	0.00	-	-
23010139	Procurement of 11NO UPS @ N48,000.00			0.00	0.00	-	-
23020103	solar Installation			0.00	0.00	-	-
23020105	Digging of wells for 318 sch. @ N100,000.00			0.00	0.00	-	-
23020107	Building and Renovation of Three Secondary Schools (One Per Senatorial Zone)			0.00	0.00	-	-
23020107	Building and Renovation of Government Technical College Bukuru			0.00	0.00	-	-
23020107	Building and Renovation of Science Secondary School Kuru			0.00	0.00	-	-
23020107	Building and Renovation of Science Secondary School Mangun			0.00	0.00	-	-
23020107	Building and Renovation of Science Secondary School Shendam			0.00	0.00	-	-
23020107	Fencing of Government College Bokkos and Mbars			0.00	0.00	-	-
23020107	Construction of Office Buildings for Senior Secondary Education Board, Trade Centre, Kuru			0.00	10,000,000.00	(10,000,000.00)	-
23020107	Construction of School Fence, Security post, CCTV (Safe Schools) in the 3 Senatorial Zones.			0.00	60,000,000.00	(60,000,000.00)	-
23020118	Constructions of Wells in all Government Schools in the State.			0.00	15,000,000.00	(15,000,000.00)	-
23020118	Green Growth for Ministry of Education (Secondary)			0.00	20,000,000.00	(20,000,000.00)	-
23020118	AGILE Project Drawdown			0.00	107,000,000.00	(107,000,000.00)	3,512,087,943.10
23020127	Internet Connectivity for Offices			0.00	0.00	-	-
23030106	Refurbishing of sch. Beds and Lockers			0.00	0.00	-	-
23030106	Renovation of schools with basic and special needs (blown off roofs and others) 2 schools in each LGA			0.00	0.00	-	-
23030106	Completion of Renovation Work Buchit Primary School, Rukuba Irigwe			0.00	0.00	-	-
23030106	Renovation of Primary School Gurum Village, Pengana Constituency			0.00	0.00	-	-

23030106	Renovation of Primary School Gurum Village, Pengana Constituency		0.00	0.00	-	-
23030121	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		0.00	0.00	-	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		0.00	0.00	-	-
23050128	Registration of SSCE to student Jos East. Constituency		0.00	0.00	-	-
23050128	Payment of WASC and NECO to Candidate Langtang North Central	12,000,000.00		15,000,000.00	(3,000,000.00)	
23050128	Payment of SSCE to students Mikang Constituency	10,000,000.00		10,000,000.00	-	-
	Sub total	22,000,000.00		349,657,100.00	(327,657,100.00)	3,512,087,943.10
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION					
23010105	Procurement of 1No Toyota Hilux for Project monitoring/Sch. Supervision		0.00	25,000,000.00	(25,000,000.00)	-
23010122	Fumigation of all public Pri. Sch. 2557 to disinfect environment in preparation for Sch. Resumption		0.00	32,000,000.00	(32,000,000.00)	-
23010122	Provision of 20 Hand gloves per sch. For 2557 (25 packets of 100) public sch. In the state		0.00	650,000.00	(650,000.00)	-
23010122	provision of liquid soap to 2,557 public primary sch. (4 litres per Sch)		0.00	11,000,000.00	(11,000,000.00)	-
23010122	Purchase of 500 Digital Thermometers for Sch.		0.00	20,000,000.00	(20,000,000.00)	-
23010122	Purchase of Hand Sanitizers for 2,557 public primary sch. In the state (10 per Sch.)		0.00	16,000,000.00	(16,000,000.00)	-
23010124	Procurement of Assorted Readers to promote a reading culture amongs learners		0.00	5,000,000.00	(5,000,000.00)	-
23010124	Production of Exercise Books for learners including pencils, erasers and sharpeners		0.00	30,000,000.00	(30,000,000.00)	-
23010124	Production of Hard copy learning materials for 503,502 learners in public primary school in Plateau State in Maths & English only		0.00	32,000,000.00	(32,000,000.00)	-
23010124	Provision of 10,000 coloured Chalk		0.00	15,000,000.00	(15,000,000.00)	-
23010124	provision of 20,000 Cartons of White Chalk		0.00	1,000,000.00	(1,000,000.00)	-
23010124	Provision of Assorted Educational Charts		0.00	30,000,000.00	(30,000,000.00)	-
23010124	Provision of Assorted Instructional Materials(Registers, Lesson note books, Diaries, Admission Registers, Dusters)		0.00	5,000,000.00	(5,000,000.00)	-
23010125	Acquisition of Instructional Materials		0.00	20,000,000.00	(20,000,000.00)	-

23010139	Provision of School Facilities LEA Primary School Tai(A) Pankshine South	0.00	0.00	-	-
23010139	Production of bill board in strategic location across the State on COVID-19 and Basic Edu. Promotion	0.00	10,000,000.00	(10,000,000.00)	-
23020101	Building of Store at Board Headquarters and Construction of 25 additional Offices	0.00	25,000,000.00	(25,000,000.00)	-
23020101	Construction of 2Blocks of 16 additional Offices wach with furnishing	0.00	30,000,000.00	(30,000,000.00)	-
23020104	Building of VIP Toilets in 20 Schools across the State at N1,008,000.0 each	0.00	40,000,000.00	(40,000,000.00)	-
23020105	Construction and Installation of a Mini Pumping Station for PMS and Surface Storage Tank for Diesel	0.00	0.00	-	-
23020105	Provision of 20 boreholes to provide portable water to improve hygiene & sanitation in sch	0.00	60,000,000.00	(60,000,000.00)	-
23020107	Construction of Perimeter Fencing of 31 Primary Schools, Phase I	0.00	0.00	-	-
23030121	Renovation of Board Secretariat	0.00	5,000,000.00	(5,000,000.00)	-
23050103	Monitoring of COVID-19 related implementation in schools	0.00	5,000,000.00	(5,000,000.00)	-
23050128	UBEB Matching Grant	835,687,028.84	893,311,400.00	(57,624,371.16)	2,361,303,642.12
23050128	Collaboration with service providers on e - Learning for sch. Learners -Binary Hope Tech Nig. Ltd. and U -Lesson	0.00	0.00	-	-
23050128	Payment for time on Radio & TV and allowances of Presenters	0.00	0.00	-	-
23050128	Printing of IEC Materials on COVID -19	0.00	0.00	-	-
23050128	Production and airing of Radio & TV Jingles for COVID -19 and Basic Education Promotion	0.00	0.00	-	-
23050128	Talk shows by Executive Chairman/management in Media Stations	0.00	0.00	-	-
23050128	Training of Teachers on health related issues, COVID -19 prevention and other corona virus school safety protocol	0.00	0.00	-	-
051700800100	Sub total	835,687,028.84	1,310,961,400.00	(475,274,371.16)	2,361,303,642.12
	PLATEAU STATE LIBRARY BOARD				
23010106	Procurement of 1No. Hilux Van	0.00	-	-	-

23010113	Procurement & Installation of 10 Desktop Computers & Accessories			0.00	-	-	-
23010125	Acquisition of Books (Assorted Text Books & Encyclopedias on Different subject areas			0.00	4,500,000.00	(4,500,000.00)	-
23010125	Acquisition of Newspapers & Periodicals (Magazines, Govt.Gazettes etc.)			0.00	1,500,000.00	(1,500,000.00)	-
23020111	Building of Children's Reading room Jos Hqtrs. <small>Approved by the Executive Council of the State</small>			0.00	-	-	-
23020111	Completion of e-Library at Tunkus			0.00	-	-	-
23030121	Renovation of the Headquarters Office Jos			0.00	10,940,000.00	(10,940,000.00)	-
23030121	Renovation of Pankshin Office			0.00	-	-	-
23030121	Renovation of Shendam Office			0.00	35,000,000.00	(35,000,000.00)	-
	Sub total				51,940,000.00	(51,940,000.00)	-
051705400100	PLATEAU STATE TEACHERS SERVICE COMMISSION						
23010108	Procurement of 1Nos 18 Seater Bus			-	35,000,000.00	(35,000,000.00)	-
23010112	Acquisition of Office Furniture			-	3,000,000.00	(3,000,000.00)	-
23010113	Procurement of 6Nos. HP Digital Premium Comp., Accessories, 6Nos. Laptop & 1No. Photocopier		2,740,000.00		5,500,000.00	(2,760,000.00)	-
23010119	Procurement of 1No Generator (lgwe)			220,000.00	300,000.00	(80,000.00)	-
	Sub total			2,960,000.00	43,800,000.00	(40,840,000.00)	-
051706700100	PLATEAU STATE ADULT AND NON -FORMAL EDUCATION AGENCY						
23010105	Procurement of 1No. Toyota Hilux for Monitoring & Evaluation			0.00	35,000,000.00	(35,000,000.00)	-
23010113	Procurement of 3No. Laptops			0.00	500,000.00	(500,000.00)	-
23020102	Building of 2No. Blocks of Hostel			0.00	5,000,000.00	(5,000,000.00)	-
23020104	Fencing of Adult Education Resource Centre (AERC) Jos			0.00	4,000,000.00	(4,000,000.00)	-
23030103	Renovation of burnt down Adult Education Resource Centre			0.00	4,000,000.00	(4,000,000.00)	-
23030103	Re-roofing & Electrification of 2Nos. Classroom at AERC			0.00	1,500,000.00	(1,500,000.00)	-
	Sub total			0.00	50,000,000.00	(50,000,000.00)	-

23020106	Upgrading of Gen. Hosp. Langtang to Zonal Referral Hospital		0.00	30,000,000.00	(30,000,000.00)	-
23020106	Upgrading of Gen. Hosp. Pankshin to Zonal Referral Hospital		0.00	50,000,000.00	(50,000,000.00)	-
23020106	surveillance		0.00	20,000,000.00	(20,000,000.00)	-
23020106	Welfare Team (Workers)		0.00	20,000,000.00	(20,000,000.00)	-
23020106	Construction of 3No. Isolation Centres in each of the Zone		0.00	-	-	-
23020106	Construction of Infectious Disease Hospital in the Northern Zone		0.00	30,000,000.00	(30,000,000.00)	-
23020106	Construction of 6Nos. Modern Hospitals in Plateau State (Lalong Legacy Project)		0.00	0.00	-	-
23020127	Establishment of ICT & National Health Management Information System (NHMIS)		0.00	15,000,000.00	(15,000,000.00)	-
23030105	Completion/Renovation/Building of Cottage Hospital Bokkos		0.00	35,000,000.00	(35,000,000.00)	-
23030105	Renovation of General Hospital Shendam		0.00	15,000,000.00	(15,000,000.00)	-
23030105	Renovation/Building of General Hospital Barkin Ladi		0.00	15,000,000.00	(15,000,000.00)	-
23030105	Renovation of PHC Clinic Reak Community Langtang North Central Ccnstituency		0.00	4,300,000.00	(4,300,000.00)	-
23030105	Maintenance of Health Post at Quaratine Centres		0.00	8,000,000.00	(8,000,000.00)	-
23050128	Gov. Counterpart Fund directly linked to the Min. of Health: HSDP II, Oncho control, LF, Malaria		0.00	50,000,000.00	(50,000,000.00)	85,758,543.61
23050128	National Health Insurance Scheme (NHIS)		0.00	10,000,000.00	(10,000,000.00)	-
23050128	National Health Insurance Scheme (NHIS)/MDG/Maternal Child Health project		0.00	10,000,000.00	(10,000,000.00)	-
23050128	Grant for take off of the State Drug distribution Centre		0.00	28,000,000.00	(28,000,000.00)	-
23050128	Establishment of Logistics Management Coordinating Unit (LMCU) and acquisition of office equipment		0.00	20,000,000.00	(20,000,000.00)	-
23050128	Case Management		0.00	20,000,000.00	(20,000,000.00)	-
23050128	COVID-19 Responsive Items		0.00	2,000,000.00	(2,000,000.00)	-
23050128	Feeding & Accommodation of Health Workers Managing COVID-19 Patients		0.00	5,000,000.00	(5,000,000.00)	-
23050128	Feeding of COVID-19 Patients at Isolation Centres		0.00	2,000,000.00	(2,000,000.00)	-
23050128	ARIN/ infection, prevention and control	2,013,987,718.96		2,060,000,000.00	(46,012,281.04)	739,858,844.08
23050128	Laboratory Pillar		0.00	15,000,000.00	(15,000,000.00)	-
23050128	Logistics pillar		0.00	10,000,000.00	(10,000,000.00)	-

23050128	Monitoring and Supervision		0.00	10,000,000.00	(10,000,000.00)	-
23050128	Realigning & Activation of Pankshin & Shendam Isolation Centres		0.00	10,000,000.00	(10,000,000.00)	-
23050128	Research		0.00	35,000,000.00	(35,000,000.00)	-
23050128	Risk Communication		0.00	6,000,000.00	(6,000,000.00)	-
23050128	Plateau State Medical Board		0.00	15,000,000.00	(15,000,000.00)	-
23050128	Tuberculosis and Leprosy		0.00	50,000,000.00	(50,000,000.00)	-
	Sub total		2,278,491,782.70	3,033,300,000.00	(754,808,217.30)	2,051,288,228.67
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY					
23010105	Acquisition of 2No. Project Vehicles (Hilux)		0.00	60,000,000.00	(60,000,000.00)	-
23010112	Furnishing of Clinic/PHC at Kwalmiya in Dengi Constituency		0.00	0.00	-	-
23010112	Furnishing of Clinic/PHC at Yipmong-kunkyam in Dengi Constituency		0.00	0.00	-	-
23010112	Furnishing of Clinic/PHC at Kwalla-Yitlar in Quan-Pan South Constituency		0.00	0.00	-	-
23010112	Furnishing of Primary Health Care Clinic Ibrahim Katsina Ward (Dhilima) Jos North Constituency		0.00	0.00	-	-
23010122	Acquisition of Drugs and PHC Clinics Consumables		0.00	50,000,000.00	(50,000,000.00)	-
23010122	Acquisition of additional Freezers		0.00	50,000,000.00	(50,000,000.00)	-
23010122	Procurement of Drugs across all PHC in Pankshin South		0.00	0.00	-	-
23010122	Procurement of Health Facilities at Marafa, Rukuba Irigwe Constituency		0.00	0.00	-	-
23010139	Acquisition of Solar Energy/Power Bank for Three PHC Centres per LGA		0.00	35,000,000.00	(35,000,000.00)	-
23020106	Provision Of Inoculations/Immunisation facilities for Children, Pregnant Mothers and the Aged in Kanke Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Kadyis in Pankshin North Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Danto in Riyom Constituency		0.00	0.00	-	-
23020106	Completion of Clinic/PHC at Kudedu Federe in Jos East Constituency		0.00	0.00	-	-
23020106	Completion of Clinic/PHC at Godong Maigemu in Jos East Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Funyallang in Langtang North Central Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Gindir Central in Mangu North East Constituency		0.00	0.00	-	-

23020106	Construction of Clinic/PHC at Longbab in Langtang North Central Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Khiduhum in Pankshin South Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/Dispensary at NEPA, Zaria Road in Jos- North North Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Mano in Wase Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Kishi-I in Rukuba-Irigwe Constituency		0.00	0.00	-	-
23020106	Construction of Clinic/PHC at Marafa in Rukuba -Irigwe Constituency		0.00	0.00	-	-
23020106	Completion of Primary Health Care Clinic Sarkin Shain Jengre Ward		0.00	0.00	-	-
23020106	Construction of Primary Health Care Clinic Farin Lamba Mista-Ali		0.00	0.00	-	-
23020106	Completion of Primary Health Care Clinic Dimwai, Kangmun Pankshin South		0.00	0.00	-	-
23020106	Renovation of Primary Health Care Clinic Mangu - Gawarza, Bokkos Constituency		0.00	0.00	-	-
23020106	Completion of Primary Health Care Clinic Mushere - Mbar, Bokkos Constituency		0.00	0.00	-	-
23020106	Construction of Mini Laboratory GSS Sha Bokkos Constituency		0.00	0.00	-	-
23020106	Construction of Primary Health Care Clinic, Dogon Agogo, Jos North North		0.00	0.00	-	-
23020106	Construction of Clinic Kerang Ward Mangu South		0.00	0.00	-	-
23020106	Contribution to Integrated Management of Childhood Illness		0.00	20,000,000.00	(20,000,000.00)	-
23020106	Completion of Clinic at Tan-Jol, Ryom Constituency		0.00	0.00	-	-
23020106	Completion of Health Care Clinic at Jos North Constituency		0.00	0.00	-	-
23020106	Construction of Face one PHC Quarters at Ahasara, Rukuba Irigwe Constituency		0.00	0.00	-	-
23030101	Renovation of Clinic/PHC Staff Quarters at Mista -Ali in Pengana Constituency		0.00	0.00	-	-
23030101	Renovation of PHC Clinic & Quarters at Orri-Dam		0.00	0.00	-	-
23030105	Renovation & Purchase of Hospital Clinic Equipment Gumshir Ward, Dengi Constituency		0.00	0.00	-	-
23030105	Renovation & Purchase of Hospital Clinic Equipment Kunkyam South, Dengi Constituency		0.00	0.00	-	-
23030105	Furnishing of Primary Health Care Clinic Naraguta(B) Ward (NEPA) Jos North Constituency		0.00	0.00	-	-
23030105	Renovation of Primary Health Care Nyer -Ndanga Langtang North-North		0.00	0.00	-	-
23030105	Renovation & Purchase of Hospital Clinic Equipment Namaran Ward, Dengi Constituency		0.00	0.00	-	-

23030105	Renovation of PHC Clinics Phase I (170 No. Clinics @ 10 No. Clinic Per LGA)	0.00	0.00	-	-
23030105	Renovation of MDGs Clinic/PHC at Jengre in Pengana Constituency	0.00	0.00	-	-
23030105	Renovation of Clinic/PHC at Kalong in Shendam Constituency	0.00	0.00	-	-
23030105	Renovation of Clinic/PHC at Jiban in Shendam Constituency	0.00	0.00	-	-
23030105	Complete Renovation of PHC Clinic at Reak community, Langtang North Constituency	0.00	0.00	-	-
23030121	Renovation of Office	0.00	0.00	-	-
23050128	Contribution to Family Planning	0.00	23,000,000.00	(23,000,000.00)	-
23050128	Contribution to Immunization	1,080,284,868.56	1,092,000,000.00	(11,715,131.44)	491,618,087.57
052100400100	Sub total	1,080,284,868.56	1,330,000,000.00	(249,715,131.44)	491,618,087.57
PLATEAU STATE SPECIALIST HOSPITAL					
23010105	Procurement of 2No Hilux	0.00	25,000,000.00	(25,000,000.00)	-
23010105	Pipping of Isolaton Centre (Oxygen)	0.00	25,000,000.00	(25,000,000.00)	-
23010108	Procurement of 1NO Bipolar Coagulator	0.00	6,000,000.00	(6,000,000.00)	-
23010108	Procurement of 1NO Bus (Toyota 18 Seater)	0.00	29,000,000.00	(29,000,000.00)	-
23010108	Purchase of Buses	0.00	35,000,000.00	(35,000,000.00)	-
23010119	Procurement of 1NO Digital X-Ray Machine	0.00	0.00	-	-
23010122	Procurement of Specialized Hospital equipment	50,000,000.00	102,700,000.00	(52,700,000.00)	215,573,225.00
23010122	Buckets/side locker, Dust bins & Others	0.00	0.00	-	-
23010122	Procurement of 1NO Ambulance (full Option)	0.00	30,000,000.00	(30,000,000.00)	-
23010122	Procurement of 1NO Cardiac Monitoring Machine	0.00	26,000,000.00	(26,000,000.00)	-
23010122	Procurement of 1NO Maikano Generator (100 KVA)	0.00	60,000,000.00	(60,000,000.00)	-
23010122	Procurement of 1NO of CT Scane (64 Slides)	0.00	0.00	-	-
23010122	Procurement of 2,000,000 NO. of PPE	0.00	10,000,000.00	(10,000,000.00)	-
23010122	Procurement of 2NO of mobile X-Ray Machines	0.00	0.00	-	-
23010122	Procurement of 3NO Ventilator	0.00	20,000,000.00	(20,000,000.00)	-

23010122	Procurement of 500,000NO of N. 95 Mask		0.00	0.00	-	-
23010122	Procurement of 50NO ICU Beds and Beddings		0.00	54,500,000.00	(54,500,000.00)	-
23010122	Procurement of 5NO Oxygen Concentrator		0.00	2,500,000.00	(2,500,000.00)	-
23010122	Procurement of 5NO Suction Machine		0.00	1,200,000.00	(1,200,000.00)	-
23010122	Procurement of COVID-19 Drugs		0.00	0.00	-	-
23010122	Procurement of Dermatome		0.00	0.00	-	-
23010122	Procurement of Lab. Machine & Reagent		0.00	0.00	-	-
23010122	Procurement of Mortuary Cabinets (36 Bodies)		0.00	24,900,000.00	(24,900,000.00)	-
23010122	Procurement of Small Tent (Entrance)		0.00	0.00	-	-
23010122	Procurement of Trolley/Stretchers/Wheel Chair & Other		0.00	4,066,200.00	(4,066,200.00)	-
23010139	Procurement of 3NO Autoclave washing Machine		0.00	3,000,000.00	(3,000,000.00)	-
23010139	Procurement of 3NO of Television Sets		0.00	0.00	-	-
23010139	Procurement of Meyfield Headrest		0.00	6,000,000.00	(6,000,000.00)	-
23010139	Procurement of Mobile Tent (100sq meter)		0.00	0.00	-	-
23010139	Procurement of Pneumatic Drill		0.00	3,000,000.00	(3,000,000.00)	-
23020106	Construction of 10NO Bedroom Building (Call Room)		0.00	0.00	-	-
23020106	furnishing of Call room		0.00	0.00	-	-
	Sub total		50,000,000.00	467,866,200.00	(417,866,200.00)	215,573,225.00
052100500100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD					
23010105	Procurement of 1No Toyota Hilux		0.00	25,000,000.00	(25,000,000.00)	-
23010105	Procurement of 1No Toyota Corolla (2020 Model)		0.00	12,500,000.00	(12,500,000.00)	-
23010122	PEE Gwons 1,010 @ 12,000.00 each		0.00	10,120,000.00	(10,120,000.00)	-
23010122	Procurement of 1,000Nos PPE Gwons @12,000.00 each		0.00	0.00	-	-
23010122	Procurement of 1000Nos Apron @ 4,000		0.00	4,000,000.00	(4,000,000.00)	-
23010122	Procurement of 100Nos Bed pan @ 6,000		0.00	600,000.00	(600,000.00)	-

23010122	Procurement of 100Nos Urinals @ 6,000.00 each		0.00	600,000.00	(600,000.00)	-
23010122	Procurement of 120No Mobile Trolleys @ 40,000		0.00	4,800,000.00	(4,800,000.00)	-
23010122	Procurement of 120Nos Ambu Bage @ 7,000.00 each		0.00	840,000.00	(840,000.00)	-
23010122	Procurement of 120Nos Wash hand basin with stand @ 25,000.00 each		0.00	3,000,000.00	(3,000,000.00)	-
23010122	Procurement of 12Nos Anaesthetic Machine @5,000,000.00 each		0.00	60,000,000.00	(60,000,000.00)	-
23010122	Procurement of 13Nos Oxygen Concentrator @250,000.00 each		0.00	3,250,000.00	(3,250,000.00)	-
23010122	Procurement of 14 Toyota Ambulance @ 25,000,000.00		0.00	200,000,000.00	(200,000,000.00)	-
23010122	Procurement of 150Nos BP Apparatus Digital @ 28,000.00each		0.00	0.00	-	-
23010122	Procurement of 150Nos BP Apparatus manual @ 30,000.00each		0.00	0.00	-	-
23010122	Procurement of 150Nos Drip Stands @ 25,000.00		0.00	0.00	-	-
23010122	Procurement of 150Nos Stethoscopes @ 15,000.00 each		0.00	0.00	-	-
23010122	Procurement of 15Nos Chemistry Analyzer/Accessories @ 15,000,000.00 each		0.00	0.00	-	-
23010122	Procurement of 15Nos ECHO Machine @ 250,000.00 each		0.00	0.00	-	-
23010122	Procurement of 15Nos Mobile X-Ray Machine @13,000,000.00 each		0.00	0.00	-	-
23010122	Procurement of 15Nos Mobile X-Ray Machine @3,600,000.00 each (COVID-19)		0.00	0.00	-	-
23010122	Procurement of 15Nos Washing machine @ 250,000.00 each		0.00	0.00	-	-
23010122	Procurement of 17Nos Contactless hand washing system @ 200,000.00		0.00	0.00	-	-
23010122	Procurement of 180Nos Section Machine electric/manual @ 100,000.00		0.00	0.00	-	-
23010122	Procurement of 2,000Nos Blankets(Eskimo) @8,000		0.00	16,000,000.00	(16,000,000.00)	-
23010122	Procurement of 2,000Nos Draw Sheets @ 3,000		0.00	0.00	-	-
23010122	Procurement of 2,000Nos Mackintoshes @ 3,000		0.00	0.00	-	-
23010122	Procurement of 200Nos Bed Sheet @4,000		0.00	0.00	-	-
23010122	Procurement of 200Nos Hospital Beds @ 200,000 each		0.00	0.00	-	-
23010122	Procurement of 200Nos Hospital Mattresses @15,000		0.00	0.00	-	-
23010122	Procurement of 20Nos Oxygen Concentrator @250,000.00 each (COVID-19)		0.00	0.00	-	-

23010122	Acquisition of Uniforms, linens for Patients		0.00	0.00	0.00	0.00	-
052100600100	Sub total		0.00	340,710,000.00	(340,710,000.00)		-
	COLLEGE OF NURSING AND MIDWIFERY, VOM						
23010108	Procurement of 1No 32 seater Coaster Bus @ 28 million, 1No Hilux @22 million and 1No Corolla Vehicle @11.5million		0.00	10,000,000.00	(10,000,000.00)		10,000,000.00
23020101	Building of Admin Block I		0.00	2,000,000.00	(2,000,000.00)		18,000,000.00
23020107	Building of Auditorium I		0.00	2,000,000.00	(2,000,000.00)		-
23020107	Building of Lecture Halls I		9,997,000.00	13,000,000.00	(3,003,000.00)		-
23020107	Establishment of ICT Centre		2,500,000.00	3,000,000.00	(500,000.00)		-
	Sub total		12,497,000.00	30,000,000.00	(17,503,000.00)		28,000,000.00
	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN						
23010105	Procurement of 2No Vehicles (1No Toyota Corolla @N11.5Million and 1No Ambulance @N9Million)		0.00	0.00	-		-
23020101	Building of Admin. Block (Phase I)		0.00	10,000,000.00	(10,000,000.00)		-
23020106	Building, Furnishing, Equipping of Medical Chemistry & Biology Laboratories (Phase I)		0.00	10,000,000.00	(10,000,000.00)		-
23020107	Fencing of the College		0.00	0.00	-		-
23020111	Building of the College Library		0.00	10,000,000.00	(10,000,000.00)		-
	Sub total		0.00	30,000,000.00	(30,000,000.00)		-
	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN						
23010105	Procurement of 4No. Vehicles for Principal Officers		0.00	0.00	0.00		0.00
23010105	Procurement of 1No. Ambulance(COVID-19)		0.00	0.00	-		-
23010108	Procurement of 1No. 32 seater Buses		0.00	0.00	-		-
23010112	Expansion & Furnishing of Lib.		0.00	0.00	-		-
23010122	Procurement of Ventilator(COVID-19)		0.00	0.00	-		-
23020101	Building of Multi-Purpose Auditorium		0.00	0.00	-		-
23020101	Building & equipping of Admin. Block		24,461,921.50	46,970,000.00	(22,508,078.50)		-
23020104	Construction of Gate house and Fencing		0.00	0.00	-		-

23020104	Fencing and Construction of Gate at kuru practice centre		0.00	0.00	-	-
23020106	Building & furnishing of PHC& COHT Zawan		0.00	0.00	-	-
23020106	Expansion of existing Diagnostic Lab.		0.00	0.00	-	-
	Sub total	24,461,921.50	46,970,000.00	(22,508,078.50)		-
052100800100	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY					
23010105	Procurement of 6No. Hilux	26,000,000.00	165,000,000.00	(139,000,000.00)		30,000,000.00
23010112	Furnishing and Equipping of Offices	17,450,000.00	21,200,000.00	(3,750,000.00)		250,000.00
23010113	Procurement of 5No. Laptops and 5No. Printers	7,493,695.00	11,000,000.00	(3,506,305.00)		8,500,000.00
23010115	Acquisition of 1No. Photocopying Machine	0.00	2,200,000.00	(2,200,000.00)		590,000.00
23010119	Procurement of 1No. Generator	0.00	31,900,000.00	(31,900,000.00)		6,063,000.00
23010139	Procurement of 4No. Protectors, Screens and PA Equipment	0.00	9,927,500.00	(9,927,500.00)		-
23010139	Procurement of Computer Accessories	42,001,480.86	68,200,000.00	(26,198,519.14)		-
23010139	Procurement of Air Condition	0.00	37,427,500.00	(37,427,500.00)		-
23010139	Installation of Internet	0.00	5,500,000.00	(5,500,000.00)		-
23050128	Domestic Resource Mobilization -Consultant Services	693,984,792.20	750,200,000.00	(56,215,207.80)		446,802,261.94
	Sub total	786,929,968.06	1,102,555,000.00	(315,625,031.94)		492,205,261.94
053500100100	MINISTRY OF ENVIRONMENT					
23010105	Procurement of 1No Hilux	0.00	0.00	-		-
23010112	Equipping of Environmental Laboratory	0.00	5,000,000.00	(5,000,000.00)		-
23010139	Procurement of 1000 Units of 2 Wheeler 240 Liters of Plastic Waste Bins	0.00	10,000,000.00	(10,000,000.00)		-
23010139	Procurement of No.40 Dino Bins	0.00	20,650,000.00	(20,650,000.00)		-
23020104	Landscaping	0.00	20,000,000.00	(20,000,000.00)		-
23020128	Waste to Energy (Prefeasibility and Preconstruction)	0.00	0.00	-		-
23030106	Reactivation/Renovation of Soil Conversation School Mile 8 Pankshin	0.00	4,000,000.00	(4,000,000.00)		-
23030106	Resuscitation/Renovation & Fencing of Bukuru Nursery	0.00	5,000,000.00	(5,000,000.00)		-

23030112	Completion of the Renovation & Furnishing of Divisional Forest Office Shendam		0.00	5,500,000.00	(5,500,000.00)	-
23030115	Reclamation of Gully Erosion at Gasen, Kuru		0.00	13,000,000.00	(13,000,000.00)	-
23030115	Soil and Gully Erosion Control including Relevant Tech. in Jos, Garkawa, pyache,Dadin-Kowa & Kurzwi		0.00	20,000,000.00	(20,000,000.00)	-
23030115	Erosion Control Amper		0.00	48,142,860.00	(48,142,860.00)	-
23040106	CLIMATE CHANGE STATE PROGRAMME	48,901,090.00		50,000,000.00	(1,098,910.00)	24,466,900.00
23040108	Green Growth Min. of Environment	29,880,980.00		60,000,000.00	(30,119,020.00)	
23040108	AGRO-CLIMATIC RESILIENCE IN SEMI ARID LANDSCAPED (ACReSAL)	1,045,078,414.71		1,050,000,000.00	(4,921,585.29)	-
	Sub total	1,123,860,484.71		1,311,292,860.00	(187,432,375.29)	24,466,900.00
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY					
23010106	Procurement of 1No Hilux Van	0.00	0.00			-
23010107	Procurement of Pale-loader and Low-bed truck	0.00	0.00			-
23010112	Acquisition of Office Equipment and Furniture	0.00	400,000.00		(400,000.00)	-
23010139	Acquisition and Development of 2 Dumpsites at Nyango-Gyel Gyero Road and Mlango Road, Jos	0.00	5,000,000.00		(5,000,000.00)	-
23010139	SURWASH Activities	77,401,071.90		100,917,000.00	(23,515,928.10)	-
23020101	Completion of Office Blocks	0.00	10,000,000.00		(10,000,000.00)	-
	Sub total	77,401,071.90		116,317,000.00	(38,915,928.10)	-
053501600100	PLATEAU STATE NEWMAP DEVELOPMENT AGENCY					
23010112	Take-Off Grant	0.00	10,000,000.00		(10,000,000.00)	-
23050101	Resuscitation of Nurseries & Extension Services	0.00	30,000,000.00		(30,000,000.00)	-
	Sub total	0.00		40,000,000.00	(40,000,000.00)	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS					
23010105	Procurement of 2Nos Hilux	0.00	60,000,000.00		(60,000,000.00)	-
23010105	Procurement of 1No. 18 Seater Bus	0.00	40,000,000.00		(40,000,000.00)	-
23010109	Procurement of Generating Power Plant	0.00	45,000,000.00		(45,000,000.00)	-
23010114	Procurement of Digital Printers & Accessories	10,950,000.00		35,000,000.00	(24,050,000.00)	1,500,000.00

23020101	Construction/Expansion of Offices at MLGCA			38,833,000.00	40,000,000.00	(1,167,000.00)	12,151,976.10
23020102	Purchase of Office Furniture			9,000,000.00	25,000,000.00	(16,000,000.00)	-
23020102	Construction of a Royal Palace at Lamingo in Jos North - North Constituency			0.00	0.00	-	-
23040108	Green Growth Min. for Local Govt. and Chieftaincy Affairs			0.00	50,000,000.00	(50,000,000.00)	-
23050102	Hosting of Website			12,000,000.00	20,000,000.00	(8,000,000.00)	-
	Sub total			70,783,000.00	315,000,000.00	(244,217,000.00)	13,651,976.10
056400100100	MINISTRY OF HIGHER EDUCATION						
23010106	Procurement of 1No. Hilux Van		25,000,000.00		35,000,000.00	(10,000,000.00)	-
23010112	Procurement of 3No. Cabinet		-		150,000.00	(150,000.00)	-
23010112	Furnishing of Offices (Tables, Chairs, Carpets etc.)		3,480,000.00		3,500,000.00	(20,000.00)	-
23010113	Procurement of 3No. Desktop/4No. Laptop Computers		-		1,000,000.00	(1,000,000.00)	-
23010114	Procurement of 3No. Printers		-		600,000.00	(600,000.00)	-
23010115	Procurement of 2No. Photocopiers		-		1,000,000.00	(1,000,000.00)	-
23010118	Procurement of 2No. Scanners		-		80,000.00	(80,000.00)	-
23010119	Procurement of 1No. Generator (3.5KVA)		-		100,000.00	(100,000.00)	-
23010139	Procurement of 2No. Save Box (Office of Cashier)		-		500,000.00	(500,000.00)	-
23010139	Procurement of 2No. Projectors and Board		-		1,000,000.00	(1,000,000.00)	-
23010139	Procurement of 4No. Refrigerators		-		350,000.00	(350,000.00)	-
23010139	Procurement of 4No. Flat Screen 24Inch TV		-		450,000.00	(450,000.00)	-
23010139	Procurement of 10No. Standing Fans		-		350,000.00	(350,000.00)	-
	Sub total			28,480,000.00	44,080,000.00	(15,600,000.00)	-
056400400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI						
23010105	Procurement of Official Vehicles (2No. Toyota Camry)		12,266,000.00		15,000,000.00	(2,734,000.00)	10,000,000.00
23010112	Aquisition of Office Equipment and Fittings		4,000,000.00		8,500,000.00	(4,500,000.00)	5,862,500.00
23010112	Furnishing and Equipping of Lab. & Lecture Theater		-		-	-	3,500,000.00

23010112	Furnishing of Offices		4,000,000.00	5,000,000.00	(1,000,000.00)	2,859,792.00
23010122	Purchase of X-Ray Machine		-	-	-	-
23010125	Acquisition of Textbooks and Journals		-	-	-	-
23010126	Procurement of Assorted Books/Installation of Library Equipment (TETFUND)		-	-	-	-
23020101	Construction of New Admin Block		-	-	-	-
23020102	Construction of Hostel(Phase 1)		-	-	-	-
23020102	Construction and Furnishing of Demonstration of Hostel for Hospitality Dept. (TETFUND)	24,111,344.81	28,500,000.00	(4,388,655.19)	-	-
23020102	Landscaping, Building & Renovation of Hostels	13,966,512.00	13,983,799.00	(17,287.00)	4,446,300.00	-
23020104	Building of Entrepreneurial Centre	-	-	-	-	-
23020105	Expansion of Water Reservoir & Treatment Plant	-	-	-	-	-
23020107	Fencing of School Environment (Phase 1)	25,000,000.00	25,000,000.00	-	-	-
23020111	Library Development (TETFUND)	98,432,675.00	25,000,000.00	73,432,675.00	11,000,000.00	-
23020128	NCE Technical Workshop	-	-	-	-	-
23020128	Construction of Radiology Complex	-	20,000,000.00	(20,000,000.00)	-	-
23020128	Equipment Fabrication (TETFUND)	-	13,939,401.00	(13,939,401.00)	-	-
23030101	Renovation of Hostels	9,200,000.00	41,000,000.00	(31,800,000.00)	-	-
23030101	Renovation of Staff Quarters	-	-	-	-	-
23030103	Physical Infrastructure/Project Upgrade (TETFUND)	9,994,450.00	10,000,000.00	(5,550.00)	-	-
23030106	Physical Projects Maintenance (TETFUND)	466,509,323.39	251,400,000.00	215,109,323.39	7,779,267.53	-
23050128	TET Fund Zonal Intervention	9,999,529.95	10,000,000.00	(470.05)	-	-
23050128	Institution-based Research (TETFUND)	49,999,310.00	50,240,000.00	(240,690.00)	-	-
	Sub total	727,479,145.15	517,563,200.00	209,915,945.15	45,447,859.53	
051900500100	COLLEGE OF EDUCATION, GINDIRI					
23010103	Furnishing of Male Hostel	-	-	-	-	-
23010105	Procurement of 5No. Corolla Vehicles	-	20,600,000.00	(20,600,000.00)	-	-

23010107	Purchase of 1No. Tractor & Implements	-	-	-	-	-	-	-
23010112	Procurement and Installation of Laboratory Benches	-	-	-	-	-	-	-
23010112	Furnishing of existing Office Block of 2 Floors Classroom	-	-	-	-	-	-	-
23010126	Acquisition of Sports Equipment	-	5,000,000.00	-	-	-	(5,000,000.00)	-
23020103	Provision/Extension of Electricity & Water Supply	-	-	-	-	-	-	-
23020104	Landscaping of the College	-	4,000,000.00	-	-	-	(4,000,000.00)	-
23020104	Construction of Early Child Education & Primary Education and Furnishing (TETFUND)	-	-	-	-	-	-	-
23020105	Construction of Modern ICT Centre and furnishing	-	-	-	-	-	-	-
23020105	Construction of Toilets for Staff & Students	-	5,000,000.00	-	-	-	(5,000,000.00)	-
23020107	Compensation of Land and Perimetre Fencing	-	5,000,000.00	-	-	-	(5,000,000.00)	-
23020113	Construction/Equipment & Rearing of Fishery Farm	-	-	-	-	-	-	-
23020113	Construction/Equipment & Rearing of Piggy Farm	-	-	-	-	-	-	-
23020113	Farm Offices & Stores(4No.)	-	-	-	-	-	-	-
23020113	Construction/Equipment & Rearing of Cattle Farm	-	-	-	-	-	-	-
23020113	Construction/Equipment & Rearing of Poultry Farm	-	-	-	-	-	-	-
23020114	Road Network, Gate and Gate House	-	-	-	-	-	-	-
	Sub total	-	39,600,000.00	-	-	-	(39,600,000.00)	-
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS							
23010105	Procurement of 3No. Cars, 1 Bus, 2 Patrol Vehicle and 1 Truck	-	25,000,000.00	-	-	-	(25,000,000.00)	-
23010105	Procurement of Motor Vehicles:(Cars, Buses and Trucks) (TET Fund)	-	40,000,000.00	-	-	-	(40,000,000.00)	5,325,500.00
23010112	Acquisition of Office Equipment and Furniture	7,354,500.00	10,000,000.00	-	-	-	(2,645,500.00)	3,750,000.00
23010122	Procurement of University Health Service Equipment	28,831,837.57	30,000,000.00	-	-	-	(1,168,162.43)	-
23010125	Acquisition of Lab equipment & others	8,375,325.01	5,000,000.00	-	-	-	3,375,325.01	-
23010125	Acquisition of Library Books TET Fund	2,640,833.76	50,000,000.00	-	-	-	(47,359,166.24)	25,000,000.00
23010127	Procurement of Plants and Machinery	-	10,000,000.00	-	-	-	(10,000,000.00)	-

23010139	Procurement of Publicity Equipment	-	5,000,000.00	(5,000,000.00)	-
23010139	Acquisition of Lab. Equipment & others Needs Assessment (PINAPU)	4,730,300.00	15,000,000.00	(10,269,700.00)	-
23020101	Building of Admin Block/Senate Building (TETFUND)	-	-	-	138,949,082.01
23020101	Building of Works/Physical Facilities Complex	-	10,000,000.00	(10,000,000.00)	-
23020101	Building of Faculty of Arts (TET Fund)	-	100,000,000.00	(100,000,000.00)	-
23020101	Construction of Bursary Annex (Store)	-	17,000,000.00	(17,000,000.00)	-
23020101	Construction of Faculty of Environmental Sciences Phase I(TETFUND)	-	50,000,000.00	(50,000,000.00)	2,516,097.00
23020101	Building and Furnishing of Faculty of Health Science (TET Fund)	29,324,944.51	91,550,290.00	(62,225,345.49)	91,500,000.00
23020101	Construction and Furnishing of Faculty of Agric Science Phase I)TET Fund)	-	100,000,000.00	(100,000,000.00)	-
23020101	Construction of Faculty of Law	50,000,000.00	100,000,000.00	(50,000,000.00)	50,000,000.00
23020101	Development of Faculty of Libraries	-	-	-	-
23020101	Building of Faculty of Social Science (TETFUND)	-	-	-	-
23020101	Proposed Construction of Academic Planning Department (TETFUND)	33,468,303.08	121,000,000.00	(87,531,696.92)	2,444,994.21
23020101	Proposed construction of Block Offices and Class Rooms (TETFUND)	-	125,000,000.00	(125,000,000.00)	80,742,599.58
23020101	Schools Accreditation/Convocation -PLSG	99,586,817.68	100,000,000.00	(413,182.32)	16,678,927.92
23020101	Renovation of Building - PLSG	-	20,000,000.00	(20,000,000.00)	1,934,190.72
23020101	Construction of Students Hostel - NEEDS	70,500,000.00	70,500,000.00	-	-
23020102	Construction of Female Hostel	3,357,000.00	20,000,000.00	(16,643,000.00)	-
23020102	Construction of Male Hostel	-	20,000,000.00	(20,000,000.00)	-
23020102	Perimeter fencing of Staff Residential Area	-	-	-	-
23020102	Construction of Pro Chancellor's Lodge	-	-	-	-
23020102	Construction/Furnishing of Senior Staff Quarters 20 blocks of 6 flats each (120 flats)	-	30,000,000.00	(30,000,000.00)	-
23020102	Construction/Furnishing of Junior Staff Quarters 10 blocks of 6 flats each (60 flats)	-	30,000,000.00	(30,000,000.00)	-
23020102	Construction of Vice Chancellor's Lodge	-	-	-	-
23020102	Building of Principal Officers Quarters (PLSG)	-	-	-	-

23020103	External Electrification of University Premises	-	-	5,000,000.00	(5,000,000.00)	-
23020104	Building of Gate & Fence	-	-	-	-	-
23020104	Building of Multipurpose Complex	-	-	66,000,000.00	(66,000,000.00)	-
23020104	Construction of Mass Comm. Complex, Photo/Production Studio & Furnishing (TET FUND)	-	-	177,541,000.00	(177,541,000.00)	-
23020104	Perimeter fencing and Building of Gate House(Academic Area)-PLSG	-	-	10,000,000.00	(10,000,000.00)	-
23020105	Water Reticulation	-	-	5,000,000.00	(5,000,000.00)	-
23020106	Construction of Health Centre/Furnishing (NEEDS)	-	-	5,000,000.00	(5,000,000.00)	-
23020107	Construction of Schools of Post Graduate Studies	21,749,894.00	-	24,873,600.00	(3,123,706.00)	47,082,796.36
23020107	Landscaping of Academic Area	-	-	5,000,000.00	(5,000,000.00)	-
23020107	Proposed construction of Laboratories and Studio for Faculty of Environmental Sciences (TETFUND)	25,165,697.81	-	125,000,000.00	(99,834,302.19)	-
23020107	Proposed construction of 1200 Capacity Lecture Theatre (NEEDS)	-	-	100,000,000.00	(100,000,000.00)	-
23020112	Construction/Equipping of Mini Stadium with Sporting Facilities, Phase I PINAPU	4,897,525.01	-	150,000,000.00	(145,102,474.99)	1,930,965.76
23020114	Road Network Academic Area	27,601,556.67	-	30,000,000.00	(2,398,443.33)	-
23020124	Construction of Shopping Complex (PLSG)	6,609,786.26	-	60,000,000.00	(53,390,213.74)	-
23020127	Construction/furnishing of ICT Centre (TET FUND)	-	-	70,517,810.00	(70,517,810.00)	102,994,827.97
23020127	Digitalization of E-Library and Retro-Conversion Internet Link to Offices, Classrooms and Laboratories/Intercom (PLSG)	-	-	-	-	-
23020127		2,870,000.00	-	5,000,000.00	(2,130,000.00)	8,000,000.00
23030106	Renovation of Laboratory (FGMOE) PINAPU	7,528,547.17	-	10,000,000.00	(2,471,452.83)	-
23050128	Land and Property compensation	6,518,468.68	-	10,000,000.00	(3,481,531.32)	-
051900700100	Sub total COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI	441,111,337.21	-	2,053,982,700.00	(1,612,871,362.79)	578,849,981.53
23010101	Acquisition and Compensation of Land	-	-	4,353,000.00	(4,353,000.00)	-
23010105	Procurement of 1No Hilux	-	-	20,000,000.00	(20,000,000.00)	-
23010105	Procurement of 2No. Toyota Camry	-	-	-	-	-
23010108	Procurement of 1No. 30 seater Bus	-	-	-	-	-

23010112	Furnishing of Library/Office	-	4,000,000.00	(4,000,000.00)	-
23010112	Furnishing and Equipping Laboratory, Workshop & Office	-	-	-	-
23020101	Construction of Administrative Block	-	-	-	-
23020102	Construction of Hostels A(Boys)and B(Girls)	-	7,976,800.00	(7,976,800.00)	-
23020104	Building of Gate & Part Fencing	-	12,640,000.00	(12,640,000.00)	-
23020105	Extension of Water Supply	-	-	-	-
23020111	Construction of Library Complex	-	-	-	-
23020127	Construction of Computer Block	-	-	-	-
23030106	Renovation of Building	-	-	-	-
	Sub total	-	48,969,800.00	(48,969,800.00)	-
051900800100	PLATEAU STATE SCHOLARSHIP BOARD	-	-	-	-
23010108	Procurement of 1No 18 Seater Toyota Haice Bus New Model	-	27,500,000.00	(27,500,000.00)	-
23050128	Scholarship to Tertiary Students, Jos East Constituency	-	1,899,333.33	(1,899,333.33)	12,000,000.00
23050128	Scholarship to Student across Dengi Constituency	-	20,000,000.00	(20,000,000.00)	10,000,000.00
23050128	Scholarship to Students across Riyom Constituency	-	1,899,333.33	(1,899,333.33)	-
23050128	Scholarship to Students across Miksa, Mikang Constituency	-	10,000,000.00	(10,000,000.00)	20,000,000.00
23050128	Scholarship to Students across Jos North West Constituency	-	15,000,000.00	(15,000,000.00)	-
23050128	Scholarship and Project allowances, Kumkwam, Langtang North Central	-	12,000,000.00	(12,000,000.00)	-
23050128	Scholarship to Students across Shendam Constituency	-	1,899,333.34	(1,899,333.34)	-
23050128	Scholarship to Students across Mangu South Constituency	-	5,000,000.00	(5,000,000.00)	-
23050128	CONSTITUENCY ALLOWANCE GENERAL	45,000,000.00	55,000,000.00	(10,000,000.00)	5,000,000.00
	Sub total	45,000,000.00	150,198,000.00	(105,198,000.00)	47,000,000.00
	Social Sector sub total	7,640,707,608.63	13,058,053,260.00	(5,417,345,651.37)	9,861,493,105.56
	Total Details of Capital Expenditures	37,079,765,619.32	58,980,890,617.00	(21,901,124,997.68)	16,329,340,686.03
NOTE			ACTUAL	INITIAL BUDGET	VARIANCE

011108500100	PLATEAU STATE PEACE BUILDING AGENCY	-	1,700,000.00	(1,700,000.00)	-
011108600100	PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	62,923,045.69	408,400,000.00	(345,476,954.31)	111,774,317.62
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION	6,570,000.00	45,000,000.00	(38,430,000.00)	-
011201400100	PLATEAU STATE HOUSE OF ASSEMBLY	4,432,264,809.53	4,563,000,000.00	(130,735,190.47)	35,926,321.70
012300100100	PLATEAU RADIO TELEVISION CORPORATION	12,673,443.75	224,695,400.00	(212,021,956.25)	-
012300300100	PLATEAU STATE PRINTING PRESS	-	200,000,000.00	(200,000,000.00)	-
012305500100	PLATEAU STATE PUBLISHING CORPORATION	22,199,500.00	94,208,000.00	(72,008,500.00)	376,200.00
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE	-	27,000,000.00	(27,000,000.00)	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	271,041,400.00	(271,041,400.00)	-
014000100100	PLATEAU STATE AUDIT DEPARTMENT	26,392,457.25	116,036,800.00	(89,644,342.75)	-
014000200100	PLATEAU STATE LOCAL GOVERNMENT AUDIT	4,558,100.00	37,000,000.00	(32,441,900.00)	-
014700100100	PLATEAU STATE CIVIL SERVICE COMMISSION	-	50,500,000.00	(50,500,000.00)	-
014700200100	PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	2,907,320.00	(2,907,320.00)	-
014800100100	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	32,122,240.00	94,500,000.00	(62,377,760.00)	-
	Administrative Sector sub total	18,487,931,555.60	22,201,922,920.00	(3,713,991,364.40)	402,664,769.68
020000000000	Economic Sector				
021500400100	PLATEAU STATE AGRICULTURAL MECHANIZATION SERVICES COMPANY	-	158,400,000.00	(158,400,000.00)	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA	-	202,942,538.00	(202,942,538.00)	623,000.00
021510200100	PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	403,737,723.05	1,058,632,900.00	(654,895,176.95)	427,567,580.60
022200200100	JOS MAIN MARKET AUTHORITY	-	22,680,000.00	(22,680,000.00)	-
022000200100	PLATEAU STATE DEBT MANAGEMENT DEPARTMENT	1,000,000.00	26,951,000.00	(25,951,000.00)	-
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT	-	78,500,000.00	(78,500,000.00)	6,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT -GENERAL	128,173,425.00	350,010,000.00	(221,836,575.00)	53,175,000.00
022000800100	PLATEAU STATE INTERNAL REVENUE SERVICES	105,583,900.00	508,796,966.00	(403,213,066.00)	42,457,122.65
022800200100	PLATEAU STATE INFORMATION&COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	-	-	-	-

051900500100	COLLEGE OF EDUCATION, GINDIRI	-	39,600,000.00	(39,600,000.00)	-
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS	441,111,337.21	2,053,982,700.00	(1,612,871,362.79)	578,849,981.53
051900700100	COLLEGE OF ART, SCIENCE AND REMEDIAL STUDIES, KURGWI	-	48,969,800.00	(48,969,800.00)	-
051900800100	PLATEAU STATE SCHOLARSHIP BOARD	45,000,000.00	150,198,000.00	(105,198,000.00)	47,000,000.00
052100300100	PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,080,284,868.56	1,330,000,000.00	(249,715,131.44)	491,618,087.57
052110100100	PLATEAU STATE SPECIALIST HOSPITAL	50,000,000.00	467,866,200.00	(417,866,200.00)	215,573,225.00
052110200100	PLATEAU STATE HOSPITALS MANAGEMENT BOARD	-	340,710,000.00	(340,710,000.00)	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, VOM	12,497,000.00	30,000,000.00	(17,503,000.00)	28,000,000.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	-	30,000,000.00	(30,000,000.00)	-
052110600200	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	24,461,921.50	46,970,000.00	(22,508,078.50)	-
052110600300	PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	786,929,968.06	1,102,555,000.00	(315,625,031.94)	492,205,261.94
053501600100	PLATEAU STATE ENVIRONMENTAL PROTECTION AND SANITATION AGENCY	77,401,071.90	116,317,000.00	(38,915,928.10)	-
053505600100	PLATEAU STATE AFFORESTATION PROGRAMME	-	40,000,000.00	(40,000,000.00)	-
	Social Sector sub total	4,083,812,341.22	7,771,433,300.00	(3,687,620,958.78)	4,259,998,057.69
	Total Details of Capital Expenditures of Parastatals				
	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	31,142,815,683.62	43,678,000,524.00	(12,535,184,840.38)	6,587,622,134.25
	List all the Other Funds Cash Book Balances	Amount 2023	Amount 2022		
022000700100	CLOSING CASH BOOK BALANCE OF TREASURY	0	0		
022000700100	ACCESS CAPITAL DEVELOPMENT 0711134739	19,374,923.90	19,374,923.90		
022000700100	ACCESS SALARY RETURN - 0790191375	1,430,973,842.06	4,470,740.32		
022000700100	ACCESS SALARY TRANSMISSION - 0790190725	356,449.35	18.66		
022000700100	ACCESS IGR COLLECTION -1469326250	4,470,740.32	42,336,374.30		
022000700100	ACCESS SRA - 0789744739	18.66	1,908.02		
022000700100	ACCESS BANK ECOLOGICAL	1,908.02	385,086,037.89		
022000700100	ACCESS IGR REMITTANCE - 1513971182	7,988,001.05	78,272,396.60		

022000700100	ACCESS COVID 19 -				4,052,582.70	91,005,881.45
022000700100	ACCESS UNAPPLIED INTEREST -0698994933			82,917,497.14		7,530,186.05
022000700100	ECO BANK BOND RESTRUCTURE - 2390003095			-		-
022000700100	ECOBANK RECOVERY - 3703061124			-		-
022000700100	FBN CONSOLIDATED REVENUE -2043398898			1,095,713,817.54		-
022000700100	FIDELITY CONSOLIDATED REVENUE - 5030127096			3,368,691.52		-
022000700100	FIDELITY CAPITAL DEV FUND -5030129485			213.11		213.11
022000700100	FIDELITY DEV INFRASTRUCTURE- 5030061343			2,425,257.44		-
022000700100	FIDELITY EXTERNAL LOAN REFUND - 5030079676			177.03		176.81
022000700100	FIDELITY IGR -5030079157			98,273,750.03		1,485,006.68
022000700100	FIDELITY OPERATIONS			123,758,416.76		-
022000700100	FIDELITY CAPITAL DEV FUND -5030129485			256,617.89		-
022000700100	FIDELITY PROJECT 2 - 5030084537			909,539.43		7,000,000,000.00
022000700100	FIDELITY PROJECT 2 - 5030133181			126,010.69		-
022000700100	FIDELITY PROJECT - 5030073746			488,303.66		487,737.67
022000700100	FIDELITY SALARY RECOVERY - 5030112245			21,341,875.62		20,954,907.62
022000700100	FIDELITY SALARY RETURN -5030095225			1,438,313.25		370,819.24
022000700100	FIDELITY SALARY TRANSMISSION -5030095218			76,037,087.95		735,933.30
022000700100	FIDELITY SINKING FUND - 5030080670			283,682,474.73		416,325.42
022000700100	FIDELITY SRA			58,004,086.38		3,539,917,238.33
022000700100	FIDELITY VAT - 5030058008			8,845,642.49		161,419,934.00
022000700100	GTB PROJECT 2 0177292854			153,210.64		153,210.64
022000700100	POLARIS BANK ISPO ACCOUNT			-		146,568,839.41
022000700100	POLARIS BANK BAILOUT			790,892.56		790,892.56
022000700100	STERLING IGR - 0078186962			895,256.42		895,256.42
022000700100	STERLING PROJECT - 0073578557			299,548.50		299,548.50

011100100200	OFFICE OF THE DEPUTY GOVERNOR		13,032,976.86	307,740.36
011100300100	BOUNDARY COMMISSION		1,116,683.91	2,002.41
011100800100	OFFICE OF THE DEP GOV SEMA		509,851.17	8,573.08
011103100100	PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY		1,414,220.97	28,563,804.08
011103200100	INFRASTRUCTURE PROMOTION AND REGULATORY AGENCY		4,849.91	18,111.05
011103300100	PLATEAU STATE AIDS CONTROL AGENCY		113,387.51	7,557.37
011103500200	LOCAL GOVERNMENT STAFF PENSION BOARD		5,343,758.06	1,645,565.28
011108400100	PLATEAU STATE TASK FORCE ON PEACE & SECURITY		9,716,546.74	111,650.47
011108500100	PLATEAU STATE PEACE BUILDING AGENCY		32,329.44	5,323.19
011108600100	OFFICE OF THE EXECUTIVE GOVERNOR CSDA		111,671,012.45	7,275,761.56
011200300100	PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION		3,101,868.14	-
011201400200	PLATEAU STATE HOUSE OF ASSEMBLY		(9,919,286.08)	136,746,150.35
012300100100	MINISTRY OF INFORMATION		9,098,060.90	31,453.14
012300300100	PLATEAU RADIO TELEVISION CORPORATION		1,662,751.69	8,449,037.55
012301300100	PLATEAU PRINTING PRESS		30,968.32	1,327.34
012305500100	PLATEAU STATE PUBLISHING CORPORATION		653,148,238.28	1,832,835.49
012400700100	PLATEAU STATE FIRE SERVICE DIRECTORATE		4,894.05	5,158.50
012500100100	OFFICE OF THE HEAD OF SERVICE		12,983.04	1,265.76
014000100100	STATE AUDIT DEPARTMENT		1,556,335.82	4,892.04
014000200100	LOCAL GOVERNMENT AUDIT DEPARTMENT		19,390,867.59	16,695,607.69
014700100100	CIVIL SERVICE COMMISSION		187,087.76	30,884.51
016100100100	SDG		17,031.36	-
014800100100	PL.ST. INDEPENDENT ELECTORAL COMMISSION		548,995,563.87	593,017,209.93
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		2,670,450,283.26	46,390,320.62
016103700100	PLATEAU STATE MUSLIM PILGRIMS WELFARE BOARD		21,176,794.67	486,636,058.18

016103800100	CHRISTIAN PILGRIMS WELFARE BOARD		17,585,179.98	56,134,233.50
	Administrative Sector Sub total		4,160,383,190.51	1,384,403,582.93
020000000000	Economic Sector			
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		221,588,724.88	6,732,137.89
021500100100	PLATEAU STATE FADAMA COORDINATING UNIT		16,090,469.12	43.49
021500100100	RURAL ACCESS AND AGRIC MARKETING PROJECT		3,085,590,811.27	1,777,203,911.25
021500100100	ACRE-SAL		467,484,580.19	2,248,320.99
021500100100	L-Press		9,981,189.75	-
021502100100	COLLEGE OF AGRICULTURE, GARKAWA		30,665,856.16	832,179.29
021500400100	PLATEAU AGRICULTURAL MECHANIZATION SERV.CORP.		2,471.50	6,734,638.69
021510200100	PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME		49,815,166.78	3,390,458.82
022000100100	MINISTRY OF FINANCE		834,421.16	27,367,376.81
022000200100	PLATEAU STATE DEBT MANAGEMENT		4,957.91	7,329.41
022000600100	PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT		83,919.48	27,079.48
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		25,982,891.22	785,884.89
022000800100	PLATEAU STATE BOARD OF INTERNAL REVENUE		166,404,955.81	15,402,863.32
022200100100	MINISTRY OF COMMERCE & INDUSTRIES		6,417,188.38	2,205.80
022200200100	JOS MAIN MARKET AUTHORITY		135,250.88	13,289.64
053500200100	MINISTRY OF MINERAL DEVELOPMENT		1,451,418.92	-
053500300100	PLATEAU MINERAL DEVELOPMENT COMPANY		1,451,418.92	14,335.15
022900100100	MINISTRY OF TRANSPORT		139,286.50	13,440.79
051800100100	MINISTRY OF SCIENCE AND TECHNOLOGY		706,972.74	9,038.14
051800200100	PLATEAU STATE ICT DEVELOPMENT AGENCY		2,225,813.76	66,872.17
051800300100	RELEVANT TECHNOLOGY BOARD		1,639.24	3,219.40
023400100100	MINISTRY OF WORKS		57,608,258.40	5,237.91

023400400100	PLATEAU STATE ROAD MAINT. AGENCY (DIRECT LABOUR)		2,141,144,326.71	241,273.42	
023600100100	MINISTRY FOR TOURISM, CULTURE & HOSPITALITY		659.28	28,138.40	
023600200100	PLATEAU STATE TOURISM CORPORATION		3,394,081.02	3,821.31	
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING		278.64	264,869.85	
023800400100	PLATEAU STATE BUREAU OF STATISTICS		101,089.87	261,390.50	
025200200100	MINISTRY OF WATER RESOURCE & ENERGY		17,399,063.76	8,239,939.34	
025210200100	PLATEAU STATE WATER BOARD		696,653,124.61	1,340,055,582.63	
025200300100	PLATEAU STATE ENERGY CORPORATION		4,807,952.60	-	
025200600100	PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY (PLAMWASSA)		632,616,975.86		
025210300100	PL. RURAL WATER SUPPLY & SANITATION AGENCY		231,562,422.88	21,053,136.04	
025300100100	MINISTRY OF PHYSICAL PLANNING & URBAN DEVELOPMENT		-	5,747.80	
025700100100	MINISTRY OF HOUSING		3,239,496.56	5,104.20	
025705600100	JOS METROPOLITAN DEVELOPMENT BOARD		22,623,091.26	38,621.03	
026000100100	MIN. OF LANDS, SURVEY & TOWN PLANNING		32,387,667.03	22,902,481.71	
	Economic Sector sub total		7,930,597,893.05	3,233,959,969.56	
030000000000	Law and Justice Sector				
031801100100	JUDICIAL SERVICE COMMISSION		225,711,455.63	72,811,698.78	
031805100100	HIGH COURT OF JUSTICE		110,738,217.92	161,737,595.33	
031805200100	CUSTOMARY COURT OF APPEAL		11,775.00	16,188,212.43	
031805300100	SHARIA COURT OF APPEAL		3,541.75	823.40	
031805400100	PLATEAU STATE MULTI DOOR COURT		52,822,527.27		
032600100100	MINISTRY OF JUSTICE		6,143.38	14,102.59	
032600300100	PLATEAU STATE DISABILITY RIGHTS COMMISSION		14,058.38	402,204.89	
	Law and Justice Sector sub-total		389,307,719.33	251,154,637.42	

Regional Sector	Social Sector						
050000000000			-				
051300100100	MINISTRY FOR YOUTH & SPORTS DEVELOPMENT		1,047,132.82			64,222.12	
051300100200	PLATEAU STATE SPORTS COUNCIL		85,363.97			254.40	
051300100300	PLATEAU UNITED FOOTBALL CLUB		60,487,940.87			331,570.20	
051300100400	MIGHTY JETS FOOTBALL CLUB		139,532.66			29,325.34	
051400100100	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT		22,436,274.20			9,440.50	
051700100100	MINISTRY OF EDUCATION		46,865,845.50			2,617,570.70	
051700300100	PLATEAU STATE UNIVERSAL BASIC EDUCATION		141,076,426.75			577,445,131.57	
051700800100	PLATEAU STATE LIBRARY BOARD		1,528.25			1,798.25	
051705400100	TEACHERS SERVICE COMMISSION		1,333,102.88			6,193.42	
051706700100	PLATEAU STATE ADULT & NON -FORMAL EDUCATION		5,960.73			433.81	
051900100100	MINISTRY OF HIGHER EDUCATION		10,692,981.53			114,914.34	
051900400100	PLATEAU STATE POLYTECHNIC, BARKIN LADI		15,425,257.33			7,088,127.95	
051900500100	COLLEGE OF EDUCATION, GINDIRI		344,350,737.23			39,514,476.38	
051900600100	PLATEAU STATE UNIVERSITY, BOKKOS		1,372,794,455.03			1,150,310,949.13	
051900700100	COLLEGE OF ARTS, SCIENCE AND TECHNOLOGY, KURGWI		52,935,923.79			13,771,636.11	
052100100100	MINISTRY OF HEALTH		130,585,734.99			1,172,287,422.98	
052100100100	ACCELERATING NUTRITION RESULTS IN NIGERIA		163,812,259.10			75,035,714.60	
052100300100	PLATEAU STATE PRIMARY HEALTH CARE BOARD		154,148,238.28			183,618,780.27	
052100300100	SURWASH		388,575,425.40			166,871,540.40	
052110100100	PL.ST. SPECIALIST HOSPITAL		53,964,317.88			3,957,360.04	
052110200100	PL.ST. HOSPITAL MANAGEMENT BOARD		27,812,640.08			29,971,169.91	
052110600100	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN		148,791.84			15,743.59	
052110600100	COLLEGE OF NURSING & MIDWIFERY VOM		29,554,757.22			27,754,846.80	

052110600200	COLLEGE OF HEALTH TECHNOLOGY ZAWAN			82,774,952.59	31,202,349.09	
052110600300	PLATEAU STATE CONTRIBUTORY HEALTH MGT AGENCY			102,586,071.59	104,064,942.99	
052100100100	MINISTRY OF ENVIRONMENT			595,914.38	165,357.38	
053500200100	ADOLESCENT GIRL INITIATIVE LEARNING AND EMPOWERMENT (AGILE)			1,199,698,253.50	-	
056400800100	PLATEAU SCHOLARSHIP BOARD			4,292.30	-	
053501600100	PLATEAU ENVIRONMENTAL PROTECTION & SANITATION			10,215.73	8,688.00	
055100100100	MIN. FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS			620,550,356.52	27,046,650.26	
	Social Sector Subtotal			5,024,500,684.94	3,613,306,610.53	
	Total Details of Cash Book Balances			17,504,789,487.83	8,482,824,800.44	
	TOTAL CASH BALANCES AND TREASURY INVESTMENTS			33,884,623,861.60	20,416,019,595.80	
	Investments in Quoted Companies		<i>units</i>	Amount 2023	Amount 2022	
	Access Bank Plc		1,928,517	-	16,392,394.50	
	AT & T GLOBAL INF SOLUTION		1,125	4,455.00	4,050.00	
	AFRILAND PROPERTY		12,865	-	13,765.55	
	Central Securities Clearing System		380,000	7,113,600.00	4,734,800.00	
	Con oil Plc		196,974	16,526,118.60	5,219,811.00	
	Dangote Cement Plc		2,030,750	651,440,000.00	531,330,750.00	
	Dunlop Nigeria Plc		137,377	27,475.40	27,475.40	
	FBN Holding Plc		445,145	10,327,364.00	4,852,080.50	
	Dangote Peugeot Assembly		2,800	117,600,000.00	-	
	Fidson Health Care Plc		-	-	-	
	Flour Mills Plc		50,921	1,606,557.55	5,310,743.20	
	Forte Oil Plc		46,863	-	862,279.20	
	Glaxo Smithline Plc		-	-	-	

Guaranty Trust Bank Plc		2,441,142	97,401,565.80	56,146,266.00	
John Holt Plc		-	-	-	
Lafarge Africa Plc		178,236	5,302,521.00	4,277,664.00	
Linkage Assurance Plc		700	567.00	280.00	
MTN NIGERIA		171,000	41,895,000.00	36,765,000.00	
Mobil Oil Plc		-	-	-	
JAPPAUL OIL & MARINE		400	636,000.00	112,000.00	
Julius Berger Plc		60,997,241	2,098,305,090.40	1,587,532,404.50	
Nigeria Energy Fund		300	165,660.00	165,660.00	
Nigeria Exchange Group		2,000,000	43,800,000.00	50,100,000.00	
R.T. Briscoe Plc		303,088	181,852.80	78,802.88	
Scoo Nigeria Plc		161,310	280,679.40	148,405.20	
Nem Insurance Plc		1,516,885	-	6,143,384.25	
Total Finaelf Nigeria		134	51,590.00	25,862.00	
Union Bank Plc		-	-	-	
United Bank for Africa		240,400	5,805,660.00	1,827,040.00	
United Capital Plc		-	-	-	
Vitafoam Nigeria Plc		-	-	-	
Wema Bank Plc		-	-	-	
Zenith Bank Plc		642,166	-	15,412,464.00	
Ministry of Finance: Guaranty Trust Bank Plc		-	-	-	
Ministry of Finance : Zenith Bank Plc		-	-	-	
Quoted Investments sub total			3,098,471,756.95	2,327,483,382.18	
SOVEREIGN WEALTH INVESTMENT FUND					
\$1,600,385.16 @ 770			1,232,296,573.20	763,383,721.32	
Total Investments			4,330,768,330.15	3,090,867,103.50	

15b	INVESTMENTS								
	Local Investments: Quoted Investments		3,090,722,156.95		2,322,622,816.63				
	Local Investments: Un-Quoted Investments		1,240,046,173.20		768,244,286.87				
	Sub-Total		4,330,768,330.15		3,090,867,103.50				
	Foreign Investments								
	Foreign Investments: Quoted Investments		-		-				
	Foreign Investments: Un-Quoted Investments		-		-				
	Sub-Total		-		-				
	TOTAL INVESTMENTS		4,330,768,330.15		3,090,867,103.50				
16	LIST OF OUTSTANDING IMPRESTS		Amount 2023		Amount 2022				
	Administrative Sector		0.00		0.00				
	Economic Sector		0.00		0.00				
	Law and Justice Sector		0.00		0.00				
	Regional Sector		0.00		0.00				
	Social Sector		0.00		0.00				
	Total Outstanding Imprests		0.00		0.00				
17	LIST OF OUTSTANDING ADVANCES		2023		Amount 2022				
	Administrative Sector		0.00		0.00				
	Economic Sector		0.00		0.00				
	Law and Justice Sector		0.00		0.00				
	Regional Sector		0.00		0.00				
	Social Sector		0.00		0.00				
	Total Outstanding Advances		0.00		0.00				
18	Revolving Loan Account								
	List the Loans		Balance as at 31/12/2023		Additional Loan		Loan Paid Back		
	Total		0.00		-		-		

19	External Loans: FGN/States/ LGC	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	List the Loans				
	PLATEAU STATE 3RD NAT URBAN WATER SECTOR REF. PROJ NUWSRP	5,000,000.00	-	-	5,000,000.00
	PLATEAU STATE RURAL ACCESS AGRICULTURAL MARKETING	3,870,300.08	-	-	3,736,949.73
	PLATEAU STATE WATER PROJECT ADF CHF	256,627.48	-	11,976.00	246,525.44
	PLATEAU STATE WATER PROJECT ADF USD	877,130.13	-	50,121.80	927,251.77
	PLATEAU STATE WATER PROJECT ADF EUR	212,450.32	-	10,673.60	216,526.44
	PLATEAU STATE HIV/AIDS PROGRAMMED IDA	3,294,227.75	-	196,421.20	3,528,862.17
	PLATEAU STATE UNIVERSAL BASIC EDUCATION IDA	980,497.40	-	123,521.40	1,104,018.72
	PLATEAU STATE HEALTH SYSTEM DEVELOPMENT IDA	277,862.13	-	180,000.00	515,148.73
	PLATEAU STATE COMMUNITY AND SOCIAL DEV PROJECT	3,880,867.13	-	65,000.00	3,935,840.58
	PLATEAU STATE THIRD NATIONAL FADAMA DEVELOPMENT PROJECT	3,413,447.27	-	57,171.20	3,461,799.68
	PL STATE HEALTH SYSTEM DEV PROJECT(ADDTN FINANCING	2,921,516.86	-	46,274.00	2,959,363.52
	PLATEAU STATE 2ND HIV/AIDS PROGRAMMES	4,022,824.07	-	66,864.00	4,079,124.97
	PLATEAU STATE FADAMA DEVELOPMENT ADF	3,241,485.62	-	32,264.80	2,687,863.60
	EXCHANGE RATE @	32,249,236.24	-	840,288.00	32,399,275.35
		899.3930008200		641.46	448.55
		29,004,737,383.03	0	-	-
		-32249236	0	31,558,987.35	690,248.89
	Total	29,004,737,356.05	-	539,011,140.48	14,532,694,958.24
		INTEREST	Principal	TOTAL	
	PLATEAU STATE 3RD NAT URBAN WATER SECTOR REF. PROJ NUWSRP	167,500.00	-	167,500.00	28,383,932,335.56
	PLATEAU STATE RURAL ACCESS AGRICULTURAL MARKETING	8,871.50	-	8,871.50	
	PLATEAU STATE WATER PROJECT ADF CHF	1,710.40	11,976.00	13,686.40	
	PLATEAU STATE WATER PROJECT ADF USD	6,970.40	50,121.80	57,092.20	

	PLATEAU STATE WATER PROJECT ADF EUR		1,524.30	10,673.60	12,197.90	
	PLATEAU STATE HIV/AIDS PROGRAMMED IDA		19,572.50	196,421.20	215,993.70	
	PLATEAU STATE UNIVERSAL BASIC EDUCATION IDA		8,885.70	123,521.40	132,407.10	
	PLATEAU STATE HEALTH SYSTEM DEVELOPMENT IDA		4,380.10	180,000.00	184,380.10	
	PLATEAU STATE COMMUNITY AND SOCIAL DEV PROJECT		22,119.60	65,000.00	87,119.60	
	PLATEAU STATE THIRD NATIONAL FADAMA DEVELOPMENT PROJECT		19,465.00	57,171.20	76,636.20	
	PL STATE HEALTH SYSTEM DEV PROJECT(ADDTN FINANCING		16,598.20	46,274.00	62,872.20	
	PLATEAU STATE 2ND HIV/AIDS PROGRAMMES		23,193.40	66,864.00	90,057.40	
	PLATEAU STATE FADAMA DEVELOPMENT ADF		20,097.98	32,264.80	52,362.78	
			320,889.08	840,288.00	1,161,177.08	28,383,932,335.56
	AVERAGE RATE		641.4600	641.4600	641.4600	
			205,837,509.26	539,011,140.48	744,848,649.74	
						24,203,974,625.31
20	FGN/Bonds & Treasury Bonds				4,179,957,710.25	
	List the Loans				Loan Paid Back	Balance as at 31/12/2022
	RESTRUCTURED BANK LOANS		21,558,541,027.52	-	512,487,151.68	22,071,028,179.20
	STATE BONDS		5,214,097,949.67	5,800,538,709.14	3,490,245,721.45	2,903,804,961.98
	ZLP		15,177,295,180.22	-	4,326,513,497.89	17,089,154,784.77
	Total		41,949,934,157.41	5,800,538,709.14	8,329,246,371.02	42,063,987,925.95
21	Nigerian Treasury Bills (NTB)			Amount 2022		
	Opening balance at as 1st January		0.00	0.00		
	Add: Additional NTB Issued		0.00	0.00		
	Less: NTB Repaid		0.00	0.00		
	Loans as at 31st December, 2019		0.00	0.00		
22	Development Loan Stock					

	List the Loans	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	12/31/2022
	NIL	0.00	0.00	0.00	
	Total	0.00	0.00	0.00	List All the Contingent Liabilities
23	Other Internal Loans(Promissory Notes)	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	12/31/2022
	<i>List the Loans:</i>				
	Overdraft	-	-	2,255,838,341.90	2,255,838,341.90
	Bridging Loann	-	-	-	-
	Total	-	-	2,255,838,341.90	2,255,838,341.90
24	CAPITAL DEVELOPMENT RECEIPTS	Actual 2023	Total Budget	Variance	2022
	Administrative Sector				
	011103100100 PLATEAU STATE MICROFINANCE DEVELOPMENT AGENCY	-	1,626,452,836.00	1,626,452,836.00	
	011108600100 PLATEAU STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	-	1,684,500,000.00	1,684,500,000.00	
	Economic Sector				
	021502200100 PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	2,625,452,836.00	2,625,452,836.00	
	022000100100 MINISTRY OF FINANCE	15,000,000,000.00	24,260,718,360.00	9,260,718,360.00	25,250,000,000.00
	023800100100 MINISTRY OF BUDGET AND ECONOMIC PLANNING	1,676,239,752.00	4,602,000,000.00	2,925,760,248.00	
	025200500100 PLATEAU STATE RURAL WATER SUPPLY AND SANITATION AGENCY	155,974,500.00	900,875,968.00	744,901,468.00	
	Law and Justice Sector				
	Regional Sector	-	-	-	
	Social Sector				
	051700100100 MINISTRY OF EDUCATION (SECONDARY EDUCATION)	11,922,491,059.78	3,600,000,000.00	(8,322,491,059.78)	
	052100300100 PLATEAU STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	-	-	-
	053500100100 MINISTRY OF ENVIRONMENT	890,370,183.29	700,000,000.00	(190,370,183.29)	-
	Total Transfer to Capital Development Fund	29,645,075,495.07	40,000,000,000.00	10,354,924,504.93	25,250,000,000.00

24B	Internal Loans from Other Funds	Balance as at 31/12/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2022
	List the Loans				
	ACCESS BANK	-		5,107,893,391.62	5,107,893,391.62
	ACCESS SECURITY VEHICLES			-	-
	FCMB PEWASH			-	-
	FIDELITY ASTC SALARY BAILOUT			23,541,802.00	23,541,802.00
	FIDELITY BANK INFRASTRUCTURE	5,214,743,364.42		1,785,256,635.58	7,000,000,000.00
	FIDELITY BANK			163,043,896.00	163,043,896.00
	FIDELITY BANK			142,857,143.00	142,857,143.00
	FIDELITY BANK (ASTC)	114,924,798.41		282,421,263.11	397,346,061.52
	FIDELITY BANK INFRASTRUCTURE			664,505,738.00	664,505,738.00
	FIDELITY SDG			46,672,053.00	46,672,053.00
	UBA INFRASTRUCTURE	13,772,996,058.78	15,000,000,000.00	1,227,003,941.22	-
	FIDELITY BANK (HEALTH FACILITIES)	1,645,407,737.08		163,471,024.80	1,808,878,761.88
	UNION BANK OF NIG (SUBEB COUNTERPART)	1,499,206,428.80	1,562,818,124.93	63,611,696.13	-
	Sub-Total	22,247,278,387.50	16,562,818,124.93	9,670,278,584.45	15,354,738,847.02
	Zenith Bank (Surwash)		1,003,791,810.36	-	
	Fidelity (AGILE)		11,922,491,059.78	-	
	Fidelity Bank (PRUWASA)		155,974,500.00	-	
	Total	22,247,278,387.50	29,645,075,495.07	9,670,278,584.45	15,354,738,847.02
25	Schedule of Bail outs	Amount 2023	Additional	Loan Paid Back	Amount 2022
	BUDGET SUPPORT FACILITY	21,106,027,950.92		95,719,913.33	21,201,747,864.25
	SALARY BAIL OUTS	8,946,901,123.17	-	217,974,921.60	9,164,876,044.77

	EXCESS CRUDE ACCOUNT LOAN					8,393,919,308.89	-	209,029,369.49	8,602,948,678.38
	Total Outstanding Bail outs					38,446,848,382.98	-	522,724,204.42	38,969,572,587.40
26	CONTINGENT LIABILITIES AS AT YEAR END					Amount 2022	Additional	Liabilities Settled	Amount 2022
	E.G.								
	PENSION AND GRATUITY ARREARS					26,517,156,340.43	6,523,069,333.62	283,864,464.74	20,277,951,471.55
	OUTSTANDING CONTRACTUAL LIABILITIES					17,017,530,631.38	9,521,320,850.37	7,461,814,369.87	14,958,024,150.88
	PENDING LITIGATIONS					5,395,427,592.19	2,419,580,520.94	-	2,975,847,071.25
	BRIDGING FACILITY					18,103,833,863.20		3,000,000.00	18,106,833,863.20
	OTHER LIABILITIES AND STAFF CLAIMS					2,254,816,252.62	1,843,988,192.62	-	410,828,060.00
	MSME LOAN					2,000,000,000.00		-	2,000,000,000.00
	Total Contingent Liabilities					71,288,764,679.82	20,307,958,897.55	7,748,678,834.61	58,729,484,616.88



MRS. NAANRET A MANSET
Accountant-General, Plateau State

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2023			2022		
	A	B				
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
JANUARY	2,575,414,258.61	1,965,496,713.16	4,540,910,971.77	1,592,522,349.40	984,859,150.05	533,872,615.61
FEBRUARY	206,387,764.64	2,415,942,179.85	2,622,329,944.49	(121,799,142.09)	1,836,306,237.94	1,714,507,095.85
MARCH	82,364,804.86	2,413,404,253.18	2,495,769,058.04	477,382,105.95	1,830,717,192.35	2,308,099,298.30
APRIL	984,859,150.05	2,417,123,592.36	3,401,982,742.41	1,569,931,733.37	1,872,283,632.65	3,442,215,366.02
MAY	533,872,615.61	1,882,709,770.85	2,416,582,386.46	1,186,357,574.59	1,850,350,359.17	3,036,707,933.76
JUNE	1,738,904,386.22	1,916,198,504.14	3,655,102,890.36	748,509,657.52	1,838,225,339.93	2,586,734,997.45
JULY	795,070,966.76	1,254,100,820.99	2,049,171,787.75	2,003,687,574.25	2,085,804,614.49	4,089,492,188.74
AUGUST	1,114,159,243.60	1,546,511,115.97	2,660,670,359.57	3,369,503,367.34	1,938,642,590.30	5,308,145,957.64
SEPTEMBER	553,837,148.21	1,863,969,745.67	2,417,806,893.88	1,151,152,969.36	1,877,211,348.51	3,028,364,317.87
OCTOBER	805,864,479.55	1,859,810,219.02	2,665,674,698.57	1,370,060,636.74	1,883,273,406.99	3,253,334,043.73
NOVEMBER	540,222,185.64	1,521,022,421.71	2,061,244,607.35	1,011,995,504.56	1,873,357,757.18	2,885,353,261.74
DECEMBER	889,390,731.95	1,553,646,292.07	2,443,037,024.02	2,595,610,558.40	1,917,211,712.51	4,512,822,270.91
TOTAL	10,820,347,735.70	22,609,935,628.97	33,430,283,364.67	16,954,914,889.39	21,788,243,342.07	36,699,649,347.62

SHARE OF STATUTORY ALLOCATION						
	C	D	E	Total	2023	2022
MONTH	Statutory Alloc - Other Agencies(ECOLOGICAL)	Share of Excess Crude oil A/c	Value Added Tax Allocation			
JANUARY	63,355,664.44	3,953,665,155.50	2,535,802,772.75	11,093,734,564.46	5,786,669,066.41	
FEBRUARY	-	1,002,234,680.83	2,485,697,119.74	6,110,261,745.06	4,460,271,834.20	
MARCH	46,731,430.27	997,178,135.00	2,639,217,139.11	6,178,895,762.42	4,800,280,361.59	
APRIL	-	4,027,331,305.13	2,180,158,381.96	9,609,472,429.50	6,051,960,963.93	
MAY	89,810,524.07	659,687,362.16	2,210,363,128.69	5,376,443,401.38	5,001,081,409.11	
JUNE	102,518,257.25	1,234,901,513.44	2,787,294,852.19	7,779,817,513.24	6,044,057,011.75	
JULY	49,303,111.37	3,170,541,532.85	2,911,264,164.86	8,180,280,596.83	6,269,930,723.73	
AUGUST	69,624,361.43	2,363,164,553.51	2,934,844,576.54	8,028,303,851.05	7,358,958,902.24	
SEPTEMBER	65,716,715.82	7,957,293,479.64	3,474,742,127.56	13,915,559,216.90	10,345,820,683.60	
OCTOBER	71,668,265.78	1,328,473,627.13	3,018,013,406.24	7,083,829,997.72	5,903,879,726.67	
NOVEMBER	52,032,301.61	2,083,634,034.92	3,509,245,029.83	7,706,155,973.71	6,057,575,210.40	
DECEMBER	51,281,392.57	2,597,942,737.85	3,640,425,420.32	8,732,686,574.76	6,879,003,475.60	
TOTAL	662,042,024.61	31,376,048,117.96	34,327,068,119.79	99,795,441,627.03	74,959,489,369.23	

MRS. NAANRET A MANSET
Accountant-General, Plateau State

