



2017

**TARABA
FINANCIAL
STATEMENT**





REPORT OF THE ACCOUNTANT-GENERAL OF TARABA STATE together with the Audited Financial Statements for the year ended 31st December, 2017

AUDIT CERTIFICATE

In compliance with section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999, I have examined the Accounts and Financial Statements of Taraba State Government of Nigeria for the year ended 31st December, 2017. Adequate returns were made by Accounting Officers in conformity with the Finance (Control and Management) Act CAP F26 LFN 2004. I have obtained all information and explanations necessary for the proper discharge of my duties. The audit was conducted in accordance with Auditing Standard for Public Sector Accounts in Nigeria.

In the discharge of my duties, the Financial Statements have been certified subject to comments contained in my Report on the accounts for the year ended 31st December, 2017. In my opinion, the Financial Statements and Accounts present a true and fair view of the state of affairs of Taraba State Government as at 31st December, 2017.

POLYCARP IRANIUS, FCNA
AUDITOR-GENERAL
TARABA STATE

Office of the Auditor-General,
State Secretariat,
Jalingo, Taraba State.
6th April, 2018.

The Table below contains the details of the revenue collection:

DETAILS OF REVENUE	ESTIMATES	ACTUAL REVENUE	% PERFORMANCE
Statutory Allocations:	35,316,172,197.00	31,116,437,121.14	88.11
Vat Allocations:	10,000,000,000.00	9,124,184,047.50	91.24
FG Budget Support to States:	6,600,000,000.00	0.00	0.00
Paris Club Refunds:	0.00	14,152,940,437.71	100.00
Others (NNPC Refund, etc):	2,672,586,367.00	0.00	0.00
Taxes:	2,160,358,100.00	5,723,475,724.12	264.93
Fines and Fees:	1,190,577,472.00	349,341,945.69	29.34
Licences:	13,713,530.00	21,564,930.54	157.25
Earnings and Sales:	4,630,369,762.00	279,249,752.22	6.03
Rent of Government Property:	11,450,299.00	22,500.00	0.20
Interest, Repayments and Dividends:	0.00	65,951,022.76	100.00
Miscellaneous:	0.00	1,837,647.32	100.00
Total:	62,595,227,727.00	60,835,005,129.00	97.19



REPORT OF THE ACCOUNTANT-GENERAL OF TARABA STATE
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for the year ended 31st December, 2017

Table 1: Revenue Budget Performance

The graphic performance of the Recurrent Revenue is presented in figure 1 below:-

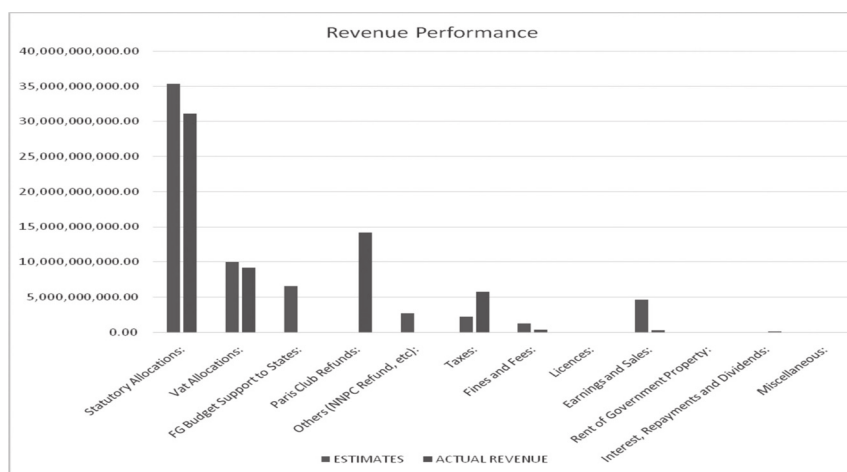


Figure 1: Recurrent Revenue Performance for the year 2017

4.2 Expenditure:

4.2.1 Recurrent Expenditure:

Details of the breakdown on Recurrent Expenditure showed that Personnel emoluments amounted to ₦1771 billion, as against the budgeted sum of ₦17306 billion representing 92.67%. The Overhead costs were ₦17.498 billion, instead of the budgeted sum of ₦17.539 billion. Consolidated Revenue Fund Charges was ₦12.346 billion compared to the budgeted figure of ₦12.417 billion and this is 99.43% of the budgeted figure. The expenditure incurred by Parastatals have been treated under Subvention to Parastatals which recorded a total expenditure of ₦17.166 billion as against the budgeted sum of ₦17.762 billion or 96.65%.

The graphic performance of the Recurrent Expenditure Budget is presented in figure 2 below:-

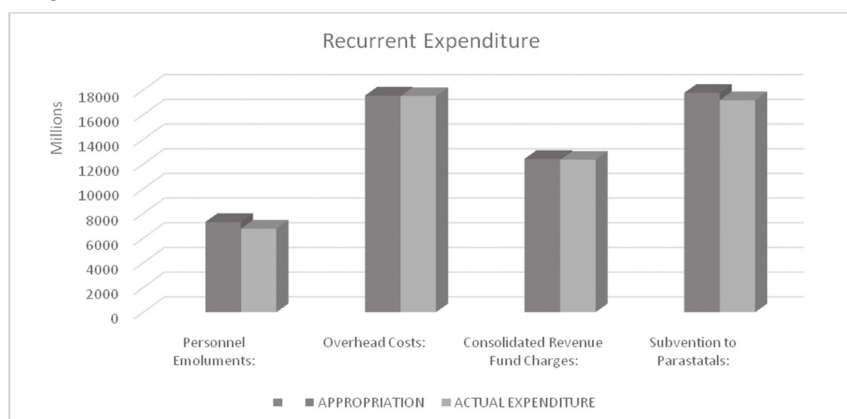


Figure 2: Recurrent Expenditure Performance for the year 2017

Details of the Recurrent Expenditure are found under Statement No. 3 on page 11 of this report.

4.2.2 Expenditure – Capital:

The capital expenditure achieved only 62.6% of the budget. Sectoral analysis of the expenditure show that the Road Construction/ Transportation, Water Resources and Rural Development, Housing and Urban Development, Improvement of Human Health (General), Environment Improvement (General) and Economic Empowerment through Agriculture recorded the highest expenditure of ₦9.219 billion, ₦6.749 billion, ₦5.62 billion, ₦4.24 billion, ₦3.84 billion and ₦3.359 billion respectively, while the least Expenditure was recorded under Growing the Private Sector with expenditure of ₦7,000,000.00 only.

The graphic performance of the Capital Expenditure Budget is presented in figure 3 below:-

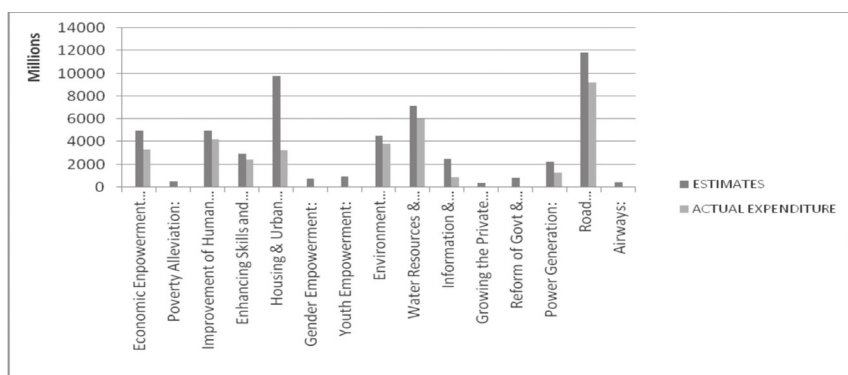


Figure 3: Capital Expenditure Budget Performance for the year 2017

STATEMENT NO 1
TARABA STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2017

	NOTES	CURRENT YEAR 2017 ₦	PREVIOUS YEAR 2016 ₦
CashFlows from Operating Activities:			
Receipts:			
Statutory Allocations:		31,116,437,121.14	24,064,352,803.01
Value Added Tax:		9,124,184,047.50	7,461,826,522.11
Excess Crude Oil		0.00	448,335,667.38
Paris Club Refunds:		14,152,940,437.71	
Internally Generated Revenue		6,441,443,522.65	5,689,865,372.57
Total Receipts:-		60,835,005,129.00	37,664,380,365.07
Payments:-			
Personnel Emoluments:		6,771,072,265.28	5,583,742,291.12
Overhead Costs:		17,498,705,799.01	10,394,337,710.34
Consolidated Revenue Fund Charges:	****	12,346,138,095.36	4,676,084,023.43
Subvention to Parastatals:		17,166,873,993.52	13,828,404,188.00
Economic Empowerment -Agric:		3,359,874,142.02	1,616,366,243.75
Societal Re-Orientalion:		0.00	0.00
Poverty Alleviation:		0.00	0.00
Improvement of Human Health (General):		4,240,037,880.74	1,320,254,294.39
Enhancing Skills and Knowledge:		2,431,855,302.00	264,210,032.00
Housing & Urban Development:		3,247,237,291.00	902,370.00
Gender Empowerment:		0.00	0.00
Youth Empowerment:		0.00	0.00
Environment Improvement (General):		3,840,888,459.30	1,361,815,040.07
Water Resources & Rural Devt:		6,005,149,571.83	112,625,583.75
Information & Communication Technology:		870,851,075.00	1,089,950,026.82
Growing the Private Sector:		7,000,000.00	0.00
Reform of Government & Governance:		11,720,000.00	560,326,332.03
Power Generation:		1,285,778,000.52	0.00
Road Construction/Transportation:		9,219,562,231.40	3,399,308,735.86
Airways:		0.00	0.00
Total Payments:-		88,302,744,106.98	44,208,326,871.56
Net cash Flow from Operating Activities:		-27,467,738,977.98	-6,543,946,506.49
Cash Flows from Financing Activities:			
Proceeds from Loan & other Borrowing:		-2,892,823,774.07	1,079,767,712.07
Bank Overdraft Facilities:		-3,608,034,928.06	3,402,027,233.34
Dividends Received:			
Repayment of Loans:		-223,238,189.19	-165,639,726.68
Net cash Flow from Financing Activities:		-6,724,096,891.32	4,316,155,218.73
Net Increase/Decrease in Cash & Its Equivalents:		-34,191,835,869.30	-2,227,791,287.76
Cash & Its Equivalent as at 1st January, 2017:		37,639,945,086.79	39,867,736,374.55
Cash & Its Equivalent as at 31st December, 2017:		3,448,109,217.49	37,639,945,086.79

OFFICE OF THE ACCOUNTANT-GENERAL
MINISTRY OF FINANCE,
JALINGO,
TARABA STATE

AMINU AYUBA
 ACCOUNTANT-GENERAL OF
 TARABA STATE OF NIGERIA.

STATEMENT NO 2
TARABA STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2017

	NOTES	CURRENT YEAR 2017 ₦	PREVIOUS YEAR 2016 ₦
ASSETS			
Liquid Assets:			
Cash - Local:	1	2,467,223,717.94	21,990,641,073.30
Short Term Deposits:		449,763,182.52	4,647,472,341.73
Total Assets:		2,916,986,900.46	26,638,113,415.03
Investments:			
Local Government Joint Account Loans:		0.00	10,587,985,607.12
National Housing Scheme:		531,122,317.03	413,846,064.64
Total Assets:		3,448,109,217.49	37,639,945,086.79
LIABILITIES			
Consolidated Revenue Fund:		0.00	0.00
Capital Development Fund:		-30,633,097,667.83	-3,339,085,032.76
Revenue Equilisation Funds:		0.00	173,726,342.91
Foreign Loans:**	2	4,475,195,912.66	4,698,434,101.85
Internal Loans(Bail-out/Bonds):**	3	28,830,873,192.32	31,723,696,966.39
Bank Overdraft:	4	775,137,780.34	4,383,172,708.40
Total Liabilities:		3,448,109,217.49	37,639,945,086.79

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REPORT OF THE ACCOUNTANT-GENERAL OF TARABA STATE
together with the Audited Financial Statements
for the year ended 31st December, 2017

STATEMENT NO 3
TARABA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2017

PREVIOUS YEAR 2016 N	NOTES	BUDGET N	CURRENT YEAR N	VARIANCE %
0.00			0.00	
Opening Balance:				
Add: Revenue:				
24,064,352,803.01		35,316,172,197.00	31,116,437,121.14	88.11
7,461,826,522.11		10,000,000,000.00	9,124,184,047.50	91.24
448,335,667.38		0.00	0.00	0.00
0.00		6,600,000,000.00	0.00	0.00
0.00		0.00	14,152,940,437.71	100.00
0.00		2,672,586,367.00	0.00	0.00
5,689,865,372.57	5	8,006,469,163.00	6,441,443,522.65	80.45
37,664,380,365.07		62,595,227,727.00	60,835,005,129.00	97.19
Total Revenue:-				
Less Expenditure:-				
5,583,742,291.12	6	7,306,570,481.00	6,771,072,265.28	92.67
10,394,337,710.34	7	17,539,498,068.00	17,498,705,799.01	99.77
4,676,084,023.43		12,417,123,772.00	12,346,138,095.36	99.43
13,828,404,188.00	8	17,762,090,610.00	17,166,873,993.52	96.65
34,482,568,212.89		55,025,282,931.00	53,782,790,153.17	97.74
Total Payments:-				
3,181,812,152.18			7,052,214,975.83	
Operating Balance:				
Appropriation/Transfers:				
3,181,812,152.18		0.00	7,225,941,318.74	
			-173,726,342.91	
0.00			0.00	
Closing Balance:				

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STATEMENT NO 4
TARABA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2017

PREVIOUS YEAR 2016 N	NOTES	BUDGET N	CURRENT YEAR N	VARIANCE %
3,204,861,473.73			-3,339,085,032.76	
Opening Balance:				
Add: Capital Receipts:				
3,181,812,152.18		0.00	7,225,941,318.74	100.00
3,181,812,152.18		0.00	7,225,941,318.74	100.00
Total Revenue:-				
Less Expenditure:-				
1,616,366,243.75		4,983,466,332.00	3,359,874,142.02	67.42
0.00		300,000,000.00	0.00	0.00
0.00		485,000,000.00	0.00	0.00
1,320,254,294.39		4,976,657,770.00	4,240,037,880.74	85.20
264,210,032.00		2,962,072,546.00	2,431,855,302.00	82.10
902,370.00		9,800,647,351.00	3,247,237,291.00	33.13
0.00		769,533,524.00	0.00	0.00
0.00		935,905,531.00	0.00	0.00
1,361,815,040.07		4,563,077,251.00	3,840,888,459.30	84.17
112,625,583.75		7,159,800,000.00	6,005,149,571.83	83.87
1,089,950,026.82		2,524,851,948.00	870,851,075.00	34.49
0.00		375,060,000.00	7,000,000.00	1.87
560,326,332.03		833,000,020.00	11,720,000.00	1.41
0.00		2,242,613,500.00	1,285,778,000.52	57.33
3,399,308,735.86		11,809,582,018.00	9,219,562,231.40	78.07
0.00		422,433,520.00	0.00	0.00
9,725,758,658.67		55,143,701,311.00	34,519,953,953.81	62.60
Total Capital Expenditure:				
3,339,085,032.76			-30,633,097,667.83	
Closing Balance:				

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JALINGO,
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AMINU AYUBA
ACCOUNTANT-GENERAL OF
TARABA STATE OF NIGERIA.

NOTE 1
CLOSING CASHBOOK BALANCES AS AT 31 DEC.2017

	2016	2017
	N	N
GOVERNMENT HOUSE	1,005,624.55	21,990,641,073.30
DEPUTY GOVERNOR'S OFFICE	4,078,950.72	4,647,472,341.73
MINISTRY OF CULTURE & TOURISM	21,795.54	21,990,641,073.30
MINISTRY FOR BUDGET & ECONOMIC PLANNING	2,001,856.57	4,647,472,341.73
MINISTRY FOR LAND & SURVEY	7,157,368.67	21,990,641,073.30
BUREAU FOR LOCAL GOVT & CHIEFTANCY AFFAIRS	152,257.39	4,647,472,341.73
MINISTRY FOR WATER RESOURCES	1,257,271.01	21,990,641,073.30
SSG ADMIN	48,685,362.34	4,647,472,341.73
ESTABLISHMENT	14,500.97	21,990,641,073.30
POLITICAL & CABINET AFFAIRS	1,119.35	4,647,472,341.73
HEAD OF SERVICE	4,973,387.12	21,990,641,073.30
MINISTRY FOR ENVIRONMENT & SOLID MINERALS	1,389.62	4,647,472,341.73
STATE INDEPENDENT ELECTORAL COMMISSION	89,008,831.17	21,990,641,073.30
DUE PROCESS	905,537.18	4,647,472,341.73
GOVERNMENT PRINTING PRESS	35.49	21,990,641,073.30
MINISTRY OF AGRICULTURE	25,900.46	4,647,472,341.73
POVERTY ALLEVIATION	2,464,778.89	21,990,641,073.30
MINISTRY OF EDUCATION	29,139,964.27	4,647,472,341.73
MINISTRY OF FINANCE	385,955.27	21,990,641,073.30
COMMON SERVICES OFFICE	2,754.73	4,647,472,341.73
MINISTRY OF HEALTH	4,742,833.20	21,990,641,073.30
MINISTRY OF JUSTICE	14,362,050.73	4,647,472,341.73
MINISTRY OF WORKS	16,192,706.03	21,990,641,073.30
AUDITOR-GENERAL (STATE)	26,842,407.20	4,647,472,341.73
CIVIL SERVICE COMMISSION	2,540.11	21,990,641,073.30
SHARIA COURT OF APPEAL	2,108.67	4,647,472,341.73
CUSTOMARY COURT OF APPEAL	404.89	21,990,641,073.30
EXPENDITURE CONTROL	1,312,971.86	4,647,472,341.73
LOCAL GOVERNMENT AUDIT	12,873.49	21,990,641,073.30
MINISTRY FOR SOCIAL WELFARE & CO-OPERATIVE	3,365,147.15	4,647,472,341.73
MINISTRY OF INFORMATION	434,958.01	21,990,641,073.30
HOUSE OF ASSEMBLY	5,855.37	4,647,472,341.73
LOCAL GOVERNMENT SERVICE COMMISSION	10,990.62	21,990,641,073.30
MINISTRY FOR COMMERCE & INDUSTRY	65,177.60	4,647,472,341.73
HOUSE OF ASSEMBLY SERVICE COMMISSION	1,957.30	21,990,641,073.30
HOME AFFAIRS & SOCIAL SERVICES	8,298.85	4,647,472,341.73
MINISTRY FOR WOMEN AFFAIRS	5,385.23	21,990,641,073.30
FISCAL RESPONSIBILITY	68.21	4,647,472,341.73
MINISTRY OF RURAL DEVELOPMENT	8,744,344.12	21,990,641,073.30
SUB-TREASURY, JALINGO	301,895,589.74	4,647,472,341.73
SUB-TREASURY, WUKARI	20,993.91	21,990,641,073.30
SUB-TREASURY, TAKUM	1,753.87	4,647,472,341.73
SUB-TREASURY, GEMBU	17,000.00	21,990,641,073.30
SPECIAL ACCOUNTS	1,897,890,660.47	4,647,472,341.73
TOTAL:	2,467,223,717.94	21,990,641,073.30

NOTE 2
SHORT TERM DEPOSITS

Bank	Purpose	2017	2016
Union Bank	Stabilization	0.00	-24,400,000.00
Union Bank	Short Term Deposit	7,902.33	24,981,721.24
UBA	Stabilization	0.00	45,288,715.94
Union Bank	Current Account	33,247,080.10	-282,812.50
Union Bank	Short Term Deposit Acct. II	0.00	467,504,440.80
Zenith	VAT	2,759,025.48	1,004,199,868.04
Guaranty Trust	Stabilization	592,335.00	199,999,265.00
Eco Bank	AAWUN M/C Loan	680,203.80	11,982,853.39
Access Bank	TRSG Account	138,949.83	-19,011,864.22
Zenith	Capital Account II	56,708,886.05	-400,000.00
UBA	Fixed Deposit	422,304.42	0.03
FCMB	Car Loan	0.00	51,918,049.72
Oceanic	MDG	1,603,388.88	-100,018,701.75
Eco Bank	Stabilization	306,096.83	-86,100,758.42
Fidelity	Fixed Deposit	254,994,729.00	100,018,701.75
UBA	MDG 5	4,787.54	40,736,712.65
Zenith	Stabilization Wukari	10,701,486.52	-99,885,460.06
Unity Bank	TRSG MDG III	93,528.47	-43,519,491.75
Fidelity	Stabilization	168,221.00	49,999,385.00
Zenith	Commercial Agrc Loan	1,211,500.00	-648,602,500.00
First Bank	TRSG Stabilization	0.00	354,384,763.26
Main Street	Fixed Deposit	3,899,195.03	-64,516,318.36
UBA	Capital Project	0.00	85,956,088.66
Zenith	SURE-P	1,623,086.63	1,492,785,428.49
Zenith	Ecological Fund	50,000,000.00	100,000,000.00
Zenith	MDG IV	64,702.00	-55,446,096.15
First Bank	Stabilization	0.00	1,200,000,000.00
Bank PHB	Aviation Account	30,535,773.61	37,883,018.02
FIN Bank	Stabilization	0.00	-5,075,051.33
Intercontinental	Stabilization	0.00	527,092,384.28
SPECIAL ACCOUNTS		1,897,890,660.47	449,763,182.52
			4,647,472,341.73

NOTE 3
TARABA STATE DEBT PROFILE AS AT 31ST DECEMBER, 2017

LENDER	TYPE OF FACILITY	YEAR	TENOR (MONTHS)	EXPIRY DATE	RATE	PRINCIPAL SUM	MONTHLY REPAYMENT	INTEREST REPAYMENT	OUTSTANDING AMOUNT
FGN	SALARY BAIL-OUT / BUDGET SUPPORT	Oct-15	240	Oct-35	9%	9,400,000,000.00	195,447,097.52	819,443,780.68	8,997,613,672.15
FGN BOND	Conversion of Commercial Bank Loan to Bonds	Oct-15	120	25-Sep	10%	11,414,562,371.97	788,541,944.63	1,016,695,867.33	9,799,443,662.49
EXCESS CRUDE	Excess Crude Acct Loan	Oct-15	240	Oct-35	9%	10,000,000,000.00	207,922,444.17	871,748,702.85	9,571,929,438.45
COMMERCIAL AGRIC. CREDIT SCHEME	AGRIC CREDIT LOAN	Mar-16	24	Mar-18	9%	2,000,000,000.00	1,029,304,609.39	67,129,205.31	180,703,522.84
ZENITH BANK	UBE COUNTER-PART FUND	Mar-16	12	Mar-17	15%	876,756,776.76	155,350,324.75	67,044,542.61	0.00
ZENITH BANK	UBE COUNTER-PART FUND	Mar-17	12	Mar-18	21%	1,042,027,027.02	760,844,130.63	112,399,489.00	281,182,896.39
ZENITH BANK	TERM LOAN	Sept-17	18	Mar-19	22%	2,500,000,000.00	362,021,573.12	130,943,318.42	2,137,978,426.88
TOTAL:-						37,233,346,175.75	3,137,410,551.10	2,954,461,587.77	28,830,873,192.32



REPORT OF THE ACCOUNTANT-GENERAL OF TARABA STATE
together with the Audited Financial Statements
for the year ended 31st December, 2017

NOTE 4
OVERDRAWN CASHBOOK BALANCES AS AT 31 DEC.2017

	YEAR 2016	
	₦	₦
CENTRAL ACCOUNT	-774,801,956.35	-4,382,815,683.12
MINISTRY FOR WATER RESOURCES	-217,226.73	-117,941.87
MINISTRY OF AGRICULTURE	-2,175.48	
MINISTRY OF RURAL DEVELOPMENT	0.00	-239,083.41
SUB-TREASURY, WUKARI	-116,421.78	
TOTAL	-775,137,780.34	-4,383,172,708.40

NOTE 5
INTERNALLY GENERATED REVENUE

	YEAR 2016	
	₦	₦
Taxes:	5,723,475,724.12	4,719,414,227.33
Fines and Fees:	349,341,945.69	160,298,068.86
Licences:	21,564,930.54	182,792,846.00
Earnings and Sales:	279,249,752.22	621,466,155.38
Rent of Government Property:	22,500.00	958,000.00
Interest, Repayments and Dividends:	65,951,022.76	0.00
Re-imburements:	0.00	495,000.00
Miscellaneous:	1,837,647.32	4,441,075.00
	6,441,443,522.39	5,689,865,372.57

NOTE 6
GOVERNMENT OF TARABA STATE
STATEMENT OF PERSONAL COST AS AT 31ST DECEMBER 2017

DETAILS OF EXPENDITURE	ESTIMATES	ACTUAL	EXCESS	SAVINGS
	2017	2017	EXP.	
	N	N	N	N
Office of the Governor:	112,827,344.00	112,319,333.46		508,010.54
Office of the Deputy Governor:	22,391,701.00	19,533,929.52		2,857,771.48
MDG's Project Support Unit:	0.00	0.00		0.00
Bureau for Public Procurement:	55,859,475.00	17,000,000.00		38,859,475.00
Office of the Secretary to Government	1,302,499,630.00	1,301,606,329.76		893,300.24
Department of Political & Cab. Affairs	1,289,470.00	1,017,912.68		271,557.32
Ministry of Special Duties:	0.00	0.00		0.00
Min. of Co-operatives & Poverty Alleviation:	31,218,825.00	24,765,066.96		6,453,758.04
Nepad Taraba Coordination Office:	0.00	0.00		0.00
Council for Inter-Relious Affairs:	0.00	0.00		0.00
Council for Prerogative of Mercy:	0.00	0.00		0.00
Taraba State House of Assembly:	401,554,474.00	316,597,421.20		84,957,052.80
House of Assembly Service Commission:	0.00	0.00		0.00
Ministry of Information & Re-Orientation :	63,389,490.00	56,606,393.34		6,783,096.66
Government Printing Press:	23,171,963.00	14,748,401.20		8,423,561.80
Dept. of Home Affairs & Special Services	70,404,902.00	49,207,006.06		21,197,895.94
Office of the Head of Service:	461,898,012.00	421,113,511.72		40,784,500.28
Bureau for Estabs & Records Office:	438,839,346.00	394,552,772.58		44,286,573.42
Manpower Development:	0.00	0.00		0.00
Common Service:	0.00	0.00		0.00
Office of the Auditor-General(State):	48,501,012.00	43,574,172.55		4,926,839.45
Office of the Auditor-General(Local Govts):	20,812,982.00	20,738,966.38		74,015.62
Civil Service Commission:	33,155,027.00	31,662,156.87		1,492,870.13
Local Government Service Commission:	3,362,342.00	2,362,342.00		1,000,000.00
State Independent Electoral Commission:	24,172,757.00	20,180,226.00		3,992,531.00
Ministry of Housing:	71,089,327.00	67,706,528.73		3,382,798.27
Ministry of Agriculture and Nat. Resources:	734,696,624.00	723,751,054.51		10,945,569.49
Ministry of Finance:	138,113,626.00	127,202,767.07		10,910,858.93
Office of the Accountant-General:	555,562,259.00	538,141,695.84		17,420,563.16
Ministry of Commerce and Industries:	67,126,043.00	56,401,848.84		10,724,194.16
Ministry of Science and Technology:	20,437,741.00	0.00		20,437,741.00
Ministry of Works & Transport:	164,296,012.00	163,937,122.20		358,889.80
Ministry of Culture & Tourism:	17,028,700.00	13,102,730.88		3,925,969.12
State Planning Commission:	55,011,276.00	48,582,949.80		6,428,326.20
Taraba State Fiscal Resp. Commission:	2,559,815.00	0.00		2,559,815.00
Ministry of Water Resources:	56,167,533.00	55,447,879.60		719,653.40
Ministry of Urban & Town Development:	92,625,125.00	0.00		92,625,125.00
Bureau for Land & Survey:	123,421,809.00	106,014,226.82		17,407,582.18

NOTE 7
GOVERNMENT OF TARABA STATE OF NIGERIA
STATEMENT OF OVERHEAD COSTS AS AT 31ST DECEMBER, 2017

DETAILS OF EXPENDITURE	ESTIMATES	ACTUAL EXPEND	EXCESS EXP.	SAVINGS
	2017	2017		
	₦	₦	₦	₦
Office of the Governor:	5,437,904,000.00	4,990,902,706.92		447,001,293.08
Office of the Deputy Governor:	2,172,490,000.00	2,087,504,469.00		84,985,531.00
MDG's Project Support Unit:	20,000,000.00	1,192,200.00		18,807,800.00
Bureau for Public Procurement:	33,000,000.00	17,720,767.94		15,279,232.06
Office of the Secretary to Government	3,050,000,000.00	2,994,501,566.48		55,498,433.52
Department of Political & Cab. Affairs	200,000,000.00	21,590,058.00		178,409,942.00
Ministry of Special Duties:	11,425,000.00	0.00		11,425,000.00
Min. of Co-operatives & Poverty Alleviation:	112,917,500.00	208,766,702.26	95,849,202.26	
Nepad Taraba Coordination Office:	4,000,000.00	3,750,330.00		249,670.00
Council for Inter-Relious Affairs:	54,500,000.00	0.00		54,500,000.00
Council for Prerogative of Mercy:	11,350,000.00	0.00		11,350,000.00
Taraba State House of Assembly:	2,152,345,658.00	2,450,032,276.17	297,686,618.17	
House of Assembly Service Commission:	8,000,000.00	8,527,798.66	527,798.66	
Ministry of Information & Re-Orientation :	19,000,000.00	25,031,483.00	6,031,483.00	
Government Printing Press:	6,000,000.00	0.00		6,000,000.00
Dept. of Home Affairs & Social Services	163,920,000.00	150,950,940.50		12,969,059.50
Office of the Head of Service:	36,000,000.00	12,339,233.83		23,660,766.17
Bureau for Estabs& Records Office:	40,000,000.00	16,777,850.50		23,222,149.50
Manpower Development:	50,000,000.00	0.00		50,000,000.00
Common Service:	50,000,000.00	12,305,351.50		37,694,648.50
Office of the Auditor-General(State):	251,815,000.00	35,587,903.50		216,227,096.50
Office of the Auditor-General(Local Govts):	5,103,380.00	0.00		5,103,380.00
Civil Service Commission:	30,000,000.00	67,446,681.50	37,446,681.50	
Local Government Service Commission:	8,000,082.00	0.00		8,000,082.00
State Independent Electoral Commission:	1,038,429,400.00	965,638,501.50		72,790,898.50
Ministry of Housing:	8,500,000.00	0.00		8,500,000.00
Ministry of Agriculture and Nat. Resources:	50,000,000.00	223,197,191.90	173,197,191.90	
Ministry of Finance:	960,000,000.00	955,802,755.16		4,197,244.84
Office of the Accountant-General:	260,000,000.00	363,372,088.27	103,372,088.27	
Ministry of Commerce and Industries:	5,500,000.00	21,071,845.44	15,571,845.44	
Ministry of Science and Technology:	12,000,000.00	0.00		12,000,000.00
Ministry of Works & Transport:	450,000,000.00	447,774,030.68		2,225,969.32
Ministry of Culture & Tourism:	6,000,000.00	15,684,053.11	9,684,053.11	
State Planning Commission:	24,000,000.00	85,618,815.30	61,618,815.30	
Taraba State Fiscal Resp. Commission:	4,360,000.00	4,003,060.00		356,940.00
Ministry of Water Resources:	30,000,000.00	174,106,836.63	144,106,836.63	
Ministry of Urban & Town Development:	25,000,000.00	0.00		25,000,000.00
Bureau for Land & Survey:	12,000,000.00	76,870,141.58	64,870,141.58	
High Court of Justice / Area Courts:	267,484,048.00	172,936,483.82		94,547,564.18
Sharia Court of Appeal:	45,000,000.00	44,403,040.05		596,959.95
Customary Court of Appeal:	45,000,000.00	44,569,758.98		430,241.02
Judicial Service Commission:	8,400,000.00	29,102,311.26	20,702,311.26	
Ministry of Justice:	165,000,000.00	364,252,006.24	199,252,006.24	
Ministry of Youth & Sports Development:	20,000,000.00	0.00		20,000,000.00
Ministry of Social Welfare:	30,000,000.00	27,550,777.92		2,449,222.08
Ministry for Women Affairs & Child Devt:	36,200,000.00	33,347,834.00		2,852,166.00
Ministry of Education:	37,000,000.00	211,542,036.00	174,542,036.00	
Ministry of Health:	52,000,000.00	48,345,260.74		3,654,739.26
Ministry of Environment.:	13,854,000.00	84,588,650.67	70,734,650.67	
Bureau for Local Govt. & Chieftancy Affairs:	6,000,000.00	0.00		6,000,000.00
TOTAL:-	17,539,498,068.00	17,498,705,799.01	1,475,193,759.99	1,515,986,028.98

NOTE 8
GOVERNMENT OF TARABA STATE OF NIGERIA
STATEMENT OF SUBVENTION TO PARASTATALS AS AT 31ST DECEMBER, 2017

DETAILS OF EXPENDITURE	ESTIMATES	ACTUAL EXPEND	EXCESS	SAVINGS
	2017	2017	EXP.	
	₦	₦	₦	₦
BOUNDARY COMMISSION	13,473,096.00	11,776,334.76		1,696,761.24
STATE EMERGENCY MANAGEMENT AGENCY:	23,000,000.00	22,744,500.00		255,500.00
LOCAL GOVERNMENT STAFF PENSION BOARD:	11,751,476.00	9,513,906.44		2,237,569.56
TARABA STATE AIDS CONTROL AGENCY	12,359,108.00	11,684,031.64		675,076.36
TARABA STATE PENSION BOARD	6,000,000.00	5,918,300.11		81,699.89
MUSLIM PILGRIMS WELFARE BOARD	342,400,703.00	341,610,425.65		790,277.35
CHRISTIAN PILGRIMS WELFARE BOARD	367,491,030.00	359,811,382.90		7,679,647.10
TARABA TELEVISION CORPORATION	180,105,191.00	142,760,235.37		37,344,955.63
TARABA STATE BROADCASTING SERVICE	225,191,318.00	187,525,632.81		37,665,685.19
COLLEGE OF AGRICULTURE, JALINGO	941,164,237.00	914,680,238.31		26,483,998.69
TARABA AGRIC. DEV. PROGRAMME	267,791,620.00	231,040,095.49		36,751,524.51
TARABA AGRIC. PRODUCE AND MARKT. AGENCY	12,000,000.00	0.00		12,000,000.00
TRACTOR HIRING UNIT	263,745,356.00	209,284,998.67		54,460,357.33
BOARD OF INTERNAL REVENUE	408,835,329.00	389,392,709.95		19,442,619.05
AGENCY FOR SMALL & MEDIUM SCALE ENTPRS:	6,000,000.00	0.00		6,000,000.00
TARABA STATE TRANSPORT CORPORATION:	55,808,258.00	50,831,903.12		4,976,354.88
TARABA RURAL ELECTRIFICATION AGENCY:-	73,586,152.00	63,619,228.18		9,966,923.82
TARABA ROAD CONSTRUCTION & MAINT. AGENCY:	408,623,809.00	408,566,750.00		57,059.00
TARABA STATE MOTOR CYC. MONI. AGENCY:	6,834,944.00	0.00		6,834,944.00
TARABA STATE ASPHALT & CRUSHING PLANT:	674,459,720.00	674,200,000.00		259,720.00
TARABA STATE ARTS COUNCIL:	64,768,281.00	49,859,267.56		14,909,013.44
TARABA STATE TOURISM DEV. BOARD:	6,000,000.00	5,465,000.00		535,000.00
TARABA STATE URBAN WATER SUPPLY AGENCY:	669,380,000.00	659,928,239.72		9,451,760.28
TARABA STATE RURAL WATER SUPPLY AGENCY:	49,117,750.00	45,768,795.24		3,348,954.76
STATE UNIVERSAL BASIC EDUCATION BOARD:	396,315,048.00	387,000,000.00		9,315,048.00
TARABA STATE LIBRARY BOARD:	72,093,223.00	60,662,891.46		11,430,331.54
AGENCY FOR MASS EDUCATION:	123,219,767.00	86,618,445.45		36,601,321.55
TARABA STATE POLYTECHNIC, SUNTAI:	743,909,008.00	678,950,438.97		64,958,569.03
COLLEGE OF EDUCATION, ZING:	1,459,065,347.00	1,388,032,383.43		71,032,963.57
TARABA STATE UNIVERSITY, JALINGO:	1,538,573,462.00	1,534,413,827.00		4,159,635.00
POST-PRIMARY SCHOOL MANAGEMENT BOARD:	5,089,233,328.00	5,062,077,506.12		27,155,821.88
TARABA STATE SCHOLARSHIP BOARD:	6,500,000.00	0.00		6,500,000.00
HEALTH SERVICE MANAGEMENT BOARD	1,811,721,785.00	1,811,316,367.63		405,417.37
TARABA STATE ESSENTIAL DRUGS PROG.:	47,311,518.00	46,311,555.00		999,963.00
SPECIALIST HOSPITAL, JALINGO:	1,268,609,103.00	1,267,183,853.56		1,425,249.44
PRIMARY HEALTH DEVELOPMENT AGENCY:	64,000,000.00	13,704,000.30		50,295,999.70
TARABA STATE ENVI. PROT. AGENCY	25,227,971.00	15,582,887.08		9,645,083.92
TARABA STATE SPORT COUNCIL	26,423,672.00	19,037,861.60		7,385,810.40
TOTAL:-	17,762,090,610.00	17,166,873,993.52	0.00	595,216,616.48