



**REPORT OF  
THE ACCOUNTANT-GENERAL,  
TARABA STATE**



**TOGETHER WITH THE**



**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER, 2018**

## **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 31<sup>st</sup> December, 2018. 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 31<sup>st</sup> December, 2018. 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 31<sup>st</sup> December, 2018.



**POLYCARP IRANIUS**, FCNA  
Auditor-General  
Taraba State



## REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2018

### DETAILS OF REVENUE COLLECTIONS

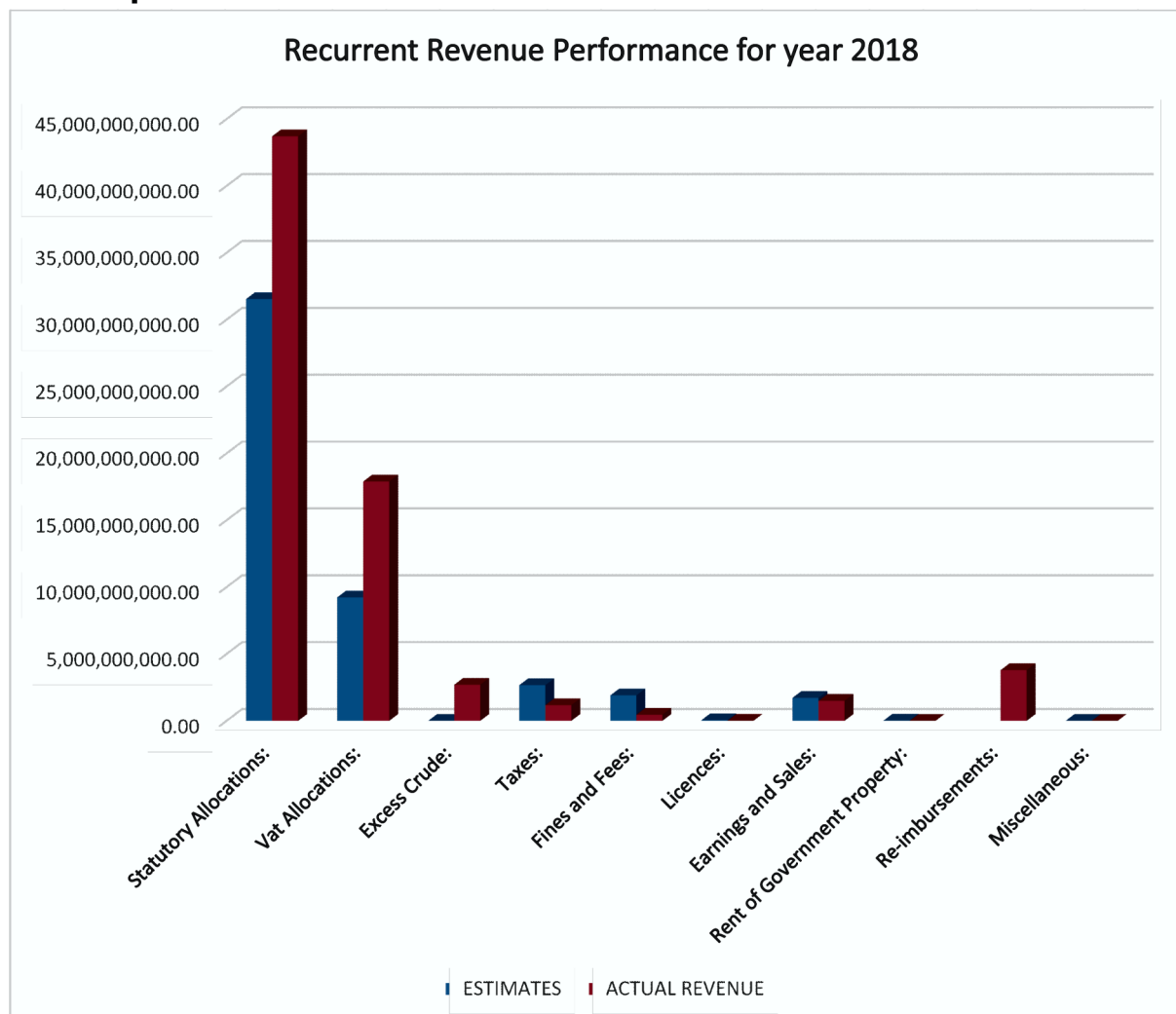
DETAILS OF REVENUE	ESTIMATES	ACTUAL REVENUE	% PERFORMANCE
Statutory Allocations:	31,539,220,193.00	43,710,867,679.78	138.59
Vat Allocations:	9,227,089,431.00	17,893,345,563.46	193.92
Excess Crude:	0.00	2,699,725,955.90	100.00
Taxes:	2,668,376,005.00	1,173,191,943.90	43.97
Fines and Fees:	1,904,152,980.00	454,685,074.63	23.88
Licences:	46,716,955.00	8,065,687.39	17.27
Earnings and Sales:	1,716,251,016.00	1,495,664,854.84	87.15
Rent of Government Property:	18,057,884.00	0.00	0.00
Re-imburements:		3,790,775,891.73	
Miscellaneous:	0.00	113,309.00	100.00
<b>Total:</b>	<b>47,119,864,464.00</b>	<b>71,226,435,960.63</b>	<b>151.16</b>

**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 2018**

#### 4.2 Expenditure:





# REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2018

## 4.2.1 Recurrent Expenditure:

Details of the breakdown on Recurrent Expenditure showed that Personnel emoluments amounted to ₦6.501billion, as against the budgeted sum of ₦7.81billion representing 83.31%. The Overhead costs were ₦8.936billion, instead of the budgeted sum of ₦10.984billion. Consolidated Revenue Fund Charges was ₦10.728 billion compared to the budgeted figure of ₦10.732billion and this is 99.97% of the budgeted figure. The expenditure incurred by Parastatals have been treated under Subvention to Parastatals which recorded a total expenditure of ₦22.462 billion as against the budgeted sum of ₦24.097billion or 90.68%.

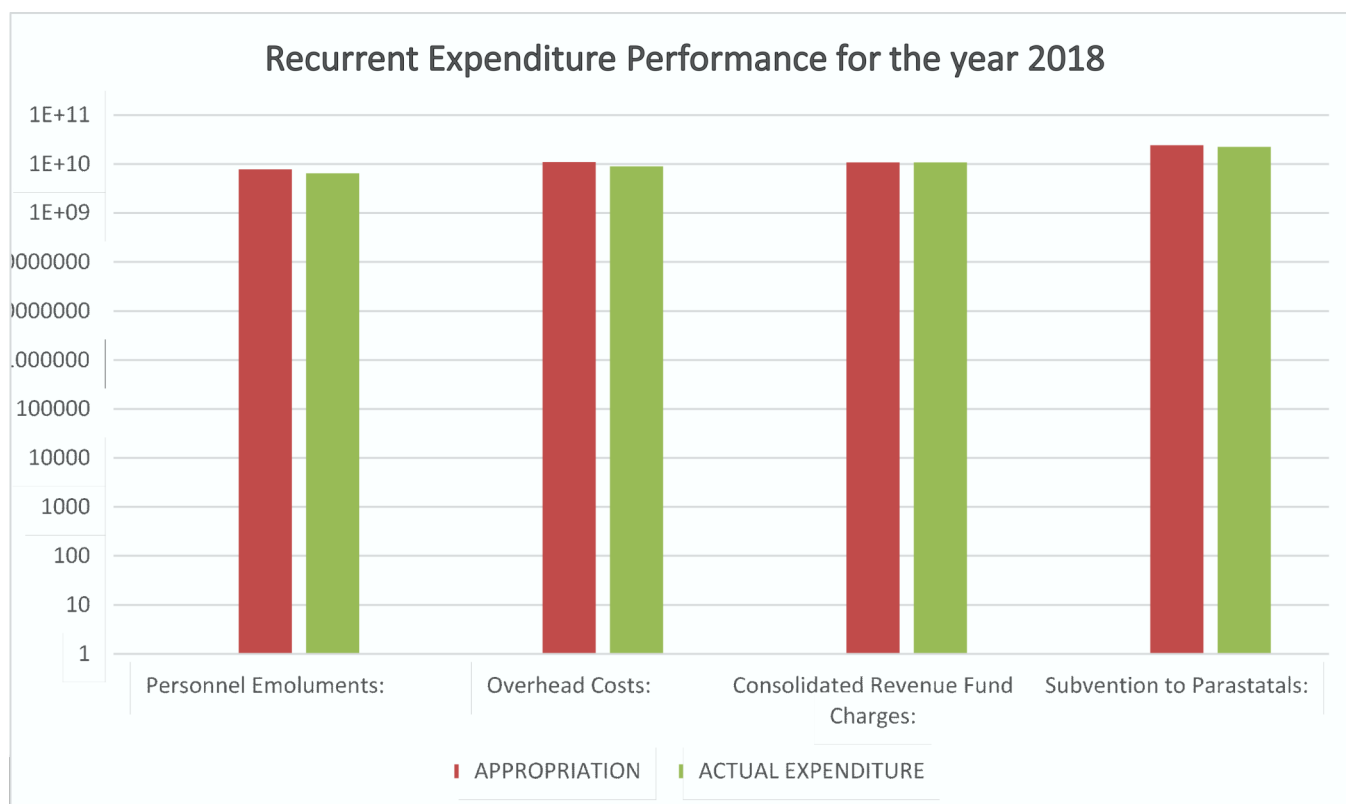


Figure 2: Recurrent Expenditure Performance for the year 2018 18

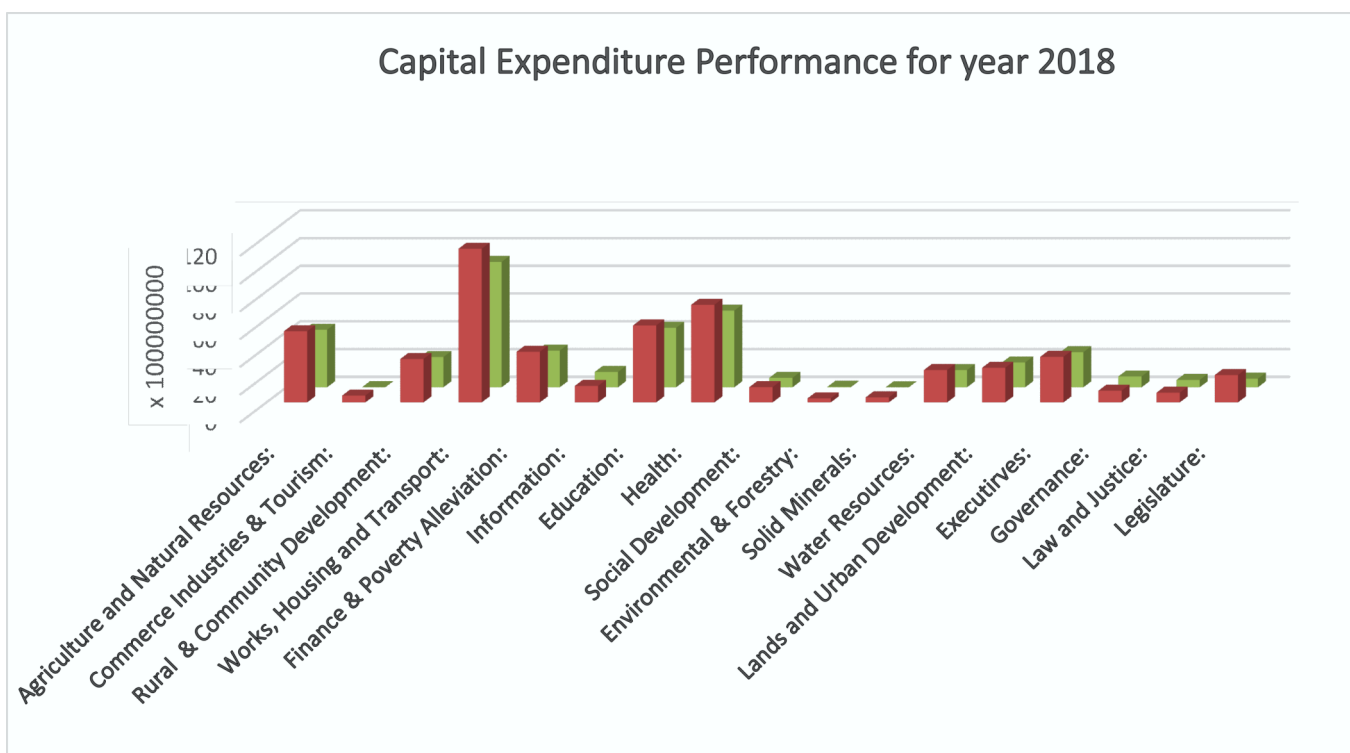
Details of the Recurrent Expenditure are found under Statement No. 3 on page 11 of this report.



# REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2018

## 4.2.2 Expenditure – Capital:

The capital expenditure achieved only 73.43% of the budget. Sectoral analysis of the expenditure show that the Works, Housing and Transportation, Health, Education and Agriculture and Natural Resources recorded the highest expenditure of ₦9.035 billion, ₦5.526 billion, ₦4.288 billion and ₦4.146 billion respectively, while the least Expenditure was recorded under Commerce, Industries & Tourism with expenditure of ₦8,458,327.00 only.



**Figure 3: Capital Expenditure Budget Performance for the year 2018**



# REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2018

## STATEMENT NO 1

TARABA STATE GOVERNMENT OF NIGERIA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTES	CURRENT YEAR	PREVIOUS YEAR
	2018	2017
	₦	₦
<b>CashFlows from Operating Activities:</b>		
<b>Receipts:</b>		
Statutory Allocations:	43,710,867,679.78	31,116,437,121.14
Value Added Tax:	17,893,345,563.46	9,124,184,047.50
Excess Crude Oil	2,699,725,955.90	0.00
Paris Club Refunds:		14,152,940,437.71
Internally Generated Revenue	<u>6,922,496,761.49</u>	<u>6,441,443,522.65</u>
<b>Total Receipts:-</b>	<b>71,226,435,960.63</b>	<b>60,835,005,129.00</b>
<b>Payments:-</b>		
Personnel Emoluments:	6,501,606,030.41	6,771,072,265.28
Overhead Costs:	8,936,988,756.96	17,498,705,799.01
Consolidated Revenue Fund Charges: ****	10,728,927,327.88	12,346,138,095.36
Subvention to Parastatals:	22,462,302,022.01	17,166,873,993.52
Agriculture and Natural Resources:	4,146,885,041.42	3,359,874,142.02
Commerce Industries & Tourism:	8,458,327.00	0.00
Rural & Community Development:	2,182,753,331.70	0.00
Works, Housing and Transport:	9,035,829,155.58	4,240,037,880.74
Finance & Poverty Alleviation:	2,642,572,348.00	2,431,855,302.00
Information:	1,105,682,590.00	3,247,237,291.00
Education:	4,288,259,541.41	0.00
Health:	5,526,067,294.66	0.00
Social Development:	683,893,794.04	3,840,888,459.30
Environmental & Forestry:	41,550,712.58	6,005,149,571.83
Solid Minerals:	0.00	870,851,075.00
Water Resources:	1,240,571,934.44	7,000,000.00
Lands and Urban Development:	1,790,023,333.96	11,720,000.00
Executives:	2,528,962,443.57	1,285,778,000.52
Governance:	782,197,948.96	9,219,562,231.40
Law and Justice:	532,481,661.32	0.00
Legislature:	622,752,407.78	
<b>Total Payments:-</b>	<b>85,788,766,003.68</b>	<b>88,302,744,106.98</b>
<b>Net Surplus (Deficit) from Operating Activities:</b>	<b>-14,562,330,043.05</b>	<b>-27,467,738,977.98</b>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from Loan & Other Borrowing:	8,340,762,366.76	-2,892,823,774.07
Bank Overdraft Facilities:	6,947,214,367.85	-3,608,034,928.06
Repayment of Loans:	-324,322,980.00	-223,238,189.19
<b>Net cash Flow from Financing Activities:</b>	<b>14,963,653,754.61</b>	<b>-6,724,096,891.32</b>
Net Increase/Decrease in Cash & Its Equivalents:	401,323,711.56	-34,191,835,869.30
Cash & Its Equivalent as at 1st January, 2018:	3,448,109,217.49	37,639,945,086.79
<b>Cash &amp; Its Equivalent as at 31st December, 2018:</b>	<b>3,849,432,929.05</b>	<b>3,448,109,217.49</b>

**NOTE:** This statement will be adjusted upon full implementation of IPSAS accrual basis.

Aminu Ayuba,  
Accountant-General of Taraba State  
Jalingo, Taraba - Nigeria.



**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**STATEMENT NO 2**

TARABA STATE GOVERNMENT OF NIGERIA.  
FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

NOTES	CURRENT YEAR	PREVIOUS YEAR
	₦	2017 ₦
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents: 1 & 2	<u>3,198,862,630.49</u>	<u>2,916,986,900.46</u>
<b>Total Current Assets:</b>	<b>3,198,862,630.49</b>	<b>2,916,986,900.46</b>
<b>Non-Current Assets:</b>		
Investments (National Housing Scheme):	<u>650,570,298.56</u>	<u>531,122,317.03</u>
<b>Total Non-Current Assets:</b>	<b><u>650,570,298.56</u></b>	
<b>Total Assets:</b>	<b><u>3,849,432,929.05</u></b>	<b><u>3,448,109,217.49</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Short Term Loans and Debts: 3	37,171,635,559.08	28,830,873,192.32
Bank Overdraft Facilities: 4	<u>7,722,352,148.19</u>	<u>775,137,780.34</u>
<b>Total Current Liabilities:</b>	<b>44,893,987,707.27</b>	<b>29,606,010,972.66</b>
<b>Non-Current Liabilities:</b>		
Lon Term Loans(Foreign Loans):	<u>4,150,872,932.66</u>	<u>4,475,195,912.66</u>
<b>Total Non-Current Liabilities:</b>	<b>4,150,872,932.66</b>	<b>4,475,195,912.66</b>
Accumulated Funds	-45,195,427,710.88	-
<b>Total Liabilities/Net Equity:</b>	<b><u>3,849,432,929.05</u></b>	<b><u>3,448,109,217.49</u></b>

**NOTE:** This statement will be adjusted upon full implementation of IPSAS accrual basis.

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**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**STATEMENT NO 3**

TARABA STATE GOVERNMENT OF NIGERIA.  
STATEMENT OF CONSOLIDATED REVENUE FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 2018

PREVIOUS YEAR 2017 N	NOTES	BUDGET N	CURRENT YEAR N	VARIANCE %
<b>0.00</b>	Opening Balance:		<b>0.00</b>	
	<b><u>Add: Revenue:</u></b>			
31,116,437,121.14	Statutory Allocations:	31,539,220,193.00	43,710,867,679.78	138.59
9,124,184,047.50	Vat Allocations:	9,227,089,431.00	17,893,345,563.46	193.92
0.00	Excess Crude Oil	0.00	2,699,725,955.90	100.00
0.00	FG Budget Support to States:	0.00	0.00	0.00
14,152,940,437.71	Paris Club Refunds:	5,612,014,491.51	0.00	0.00
6,441,443,522.65	Internally Generated Revenue	5	6,922,496,761.49	108.95
<b>60,835,005,129.00</b>	<b>Total Revenue: -</b>	<b>52,731,878,955.51</b>	<b>71,226,435,960.63</b>	<b>135.07</b>
	<b><u>Less Expenditure:-</u></b>			
6,771,072,265.28	Personnel Emoluments:	6	7,801,253,442.00	84.00
17,498,705,799.01	Overhead Costs:	7	10,984,563,872.00	81.36
12,346,138,095.36	Consolidated Revenue Fund Charges:		10,732,335,326.00	99.97
17,166,873,993.52	Subvention to Parastatals:	8	<u>24,097,716,432.00</u>	93.21
<b>53,782,790,153.17</b>	<b>Total Payments: -</b>		<b><u>48,629,824,137.26</u></b>	<b>91.00</b>
<b><u>7,052,214,975.83</u></b>	<b>Operating Balance:</b>		<b><u>22,596,611,823.37</u></b>	
	<b><u>Appropriation/Transfers:</u></b>			
7,052,214,975.83	Capital Development Fund:		0.00	22,596,611,823.37
<b>0.00</b>	<b>Closing Balance:</b>		<b>0.00</b>	

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**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**STATEMENT NO 4**

TARABA STATE GOVERNMENT OF NIGERIA.  
STATEMENT OF CAPITAL DEVELOPMENT FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 2018

PREVIOUS YEAR 2017 N	NOTES	BUDGET N	CURRENT YEAR N	VARIANCE %
-3,339,085,032.76	Opening Balance:		-30,633,097,667.83	
	<b>Add: Capital Receipts:</b>			
7,225,941,318.74	Transfers form Con Rev Fund:	1,467,960,001.00	22,596,611,823.37	1,539.32
<b><u>7,225,941,318.74</u></b>	<b>Total Revenue:-</b>	<b><u>1,467,960,001.00</u></b>	<b><u>22,596,611,823.37</u></b>	1,539.32
	<b>Less Expenditure:-</b>			
3,359,874,142.02	Agriculture and Natural Resources:	5,125,728,950.00	4,146,885,041.42	80.90
0.00	Commerce Industries & Tourism: Rural & Community Development:	490,447,461.00	8,458,327.00	1.72
4,240,037,880.74	Works, Housing and Transport:	3,127,511,449.00	2,182,753,331.70	69.79
2,431,855,302.00	Finance & Poverty Alleviation:	11,070,404,518.00	9,035,829,155.58	81.62
3,247,237,291.00	Information:	3,650,236,722.00	2,642,572,348.00	72.39
0.00	Education:	1,188,280,175.00	1,105,682,590.00	93.05
0.00	Health:	5,544,430,591.00	4,288,259,541.41	77.34
3,840,888,459.30	Social Development:	7,031,147,545.51	5,526,067,294.66	78.59
6,005,149,571.83	Environmental & Forestry:	1,101,472,979.00	683,893,794.04	62.09
870,851,075.00	Solid Minerals:	289,500,000.00	41,550,712.58	14.35
7,000,000.00	Water Resources:	362,703,019.00	0.00	0.00
11,720,000.00	Lands and Urban Development:	2,331,831,334.00	1,240,571,934.44	53.20
1,285,778,000.52	Executirves:	2,493,701,620.00	1,790,023,333.96	71.78
9,219,562,231.40	Governance:	3,282,732,247.00	2,528,962,443.57	77.04
0.00	Law and Justice:	843,932,530.00	782,197,948.96	92.68
	Legislature:	702,325,529.00	532,481,661.32	75.82
		1,970,630,000.00	622,752,407.78	31.60
<b><u>34,519,953,953.81</u></b>	<b>Total Capital Expenditure:</b>	<b><u>50,607,016,669.51</u></b>	<b><u>37,158,941,866.42</u></b>	<b>73.43</b>
<b>30,633,097,667.83</b>	Closing Balance:		<b>-45,195,427,710.88</b>	

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**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**NOTE 1  
CLOSING CASHBOOK BALANCES AS AT  
31ST DEC., 2018**

		<b>YEAR 2017</b>
	<b>₦</b>	<b>₦</b>
601 GOVERNMENT HOUSE	111,732,418.17	1,005,624.55
602 DEPUTY GOVERNOR'S OFFICE	2,931,005.54	4,078,950.72
603 MINISTRY OF CULTURE & TOURISM	21,795.54	21,795.54
604 MINISTRY FOR BUDGET & ECONOMIC PLANNING	4,701,248.64	2,001,856.57
605 MINISTRY FOR LAND & SURVEY	82,295.44	7,157,368.67
606 OFFICE OF THE SURVEYOR GENERAL	350.00	0.00
607 BUREAU FOR LOCAL GOVT & CHIEFTANCY AFFAIRS	152,257.39	152,257.39
608 MINISTRY FOR WATER RESOURCES	0.00	1,257,271.01
609 MINISTRY OF URBAN AND TOWN DEVELOPMENT	45,498.32	0.00
610 SSG ADMIN	27,709,149.27	48,685,362.34
611 ESTABLISHMENT	9,259.23	14,500.97
612 POLITICAL & CABINET AFFAIRS	650.85	1,119.35
613 HEAD OF SERVICE	12,722.36	4,973,387.12
614 MINISTRY FOR ENVIRONMENT & SOLID MINERALS	7,013.62	1,389.62
615 MINISTRY OF HOUSING	8,464,739.40	0.00
616 MINISTRY OF RURAL DEVELOPMENT	78,275.06	8,744,344.12
617 STATE INDEPENDENT ELECTORAL COMMISSION	3,525.35	89,008,831.17
618 DUE PROCESS	618.61	905,537.18
619 GOVERNMENT PRINTING PRESS	35.49	35.49
620 MINISTRY OF AGRICULTURE	0.00	25,900.46
621 POVERTY ALLEVIATION	181,240.15	2,464,778.89
630 MINISTRY OF EDUCATION	6,557,927.22	29,139,964.27



## REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2018

640	MINISTRY OF FINANCE	17,666,617.27	385,955.27
641	COMMON SERVICES OFFICE	2,668.72	2,754.73
650	MINISTRY OF HEALTH	3,048,891.00	4,742,833.20
651	MINISTRY OF JUSTICE	1,781.55	14,362,050.73
652	MINISTRY OF WORKS	1,758,763.12	16,192,706.03
653	AUDITOR-GENERAL (STATE)	3,286,508.70	26,842,407.20
654	CIVIL SERVICE COMMISSION	239,665.61	2,540.11
657	SHARIA COURT OF APPEAL	8,033.58	2,108.67
658	CUSTOMARY COURT OF APPEAL	924.34	404.89
659	OFFICE OF THE ACCOUNTANT GENERAL	274,951.94	1,312,971.86
660	LOCAL GOVERNMENT AUDIT	12,873.49	12,873.49
661	MINISTRY FOR SOCIAL WELFARE & CO-OPERATIVE	40,741.00	3,365,147.15
662	MINISTRY OF INFORMATION	3,009,400.46	434,958.01
663	HOUSE OF ASSEMBLY	52,601,148.52	5,855.37
664	LOCAL GOVERNMENT SERVICE COMMISSION	10,990.62	10,990.62
665	MINISTRY FOR COMMERCE & INDUSTRY	33,650.78	65,177.60
666	HOUSE OF ASSEMBLY SERVICE COMMISSION	4,370.05	1,957.30
667	HOME AFFAIRS & SOCIAL SERVICES	44,572,269.35	8,298.85
668	MINISTRY FOR WOMEN AFFAIRS	3,271.23	5,385.23
669	FISCAL RESPONSIBILITY	421,602.21	68.21
670	MINISTRY OF YOUTHS AND SPORTS	38,512,193.84	0.00
671	MINISTRY OF SCIENCE AND TECHNOLOGY	0.00	0.00
200	SUB-TREASURY, JALINGO	2,760,449,169.43	301,895,589.74
300	SUB-TREASURY, WUKARI	0.00	20,993.91
400	SUB-TREASURY, TAKUM	719.64	1,753.87
500	SUB-TREASURY, GEMBU	15,000.00	17,000.00
100a	SPECIAL ACCOUNTS	<u>0.00</u>	<u>1,897,890,660.47</u>
	<b>TOTAL</b>	<b><u>3,088,668,232.10</u></b>	<b><u>2,467,223,717.94</u></b>



**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
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31st DECEMBER, 2018**

**NOTE 2  
SHORT TERM DEPOSITS**

<b>BANK</b>	<b>PURPOSE</b>	<b>2018</b>	<b>2017</b>
Union Bank	Stabilization	0.00	0.00
Union Bank	Short Term Deposit	7,902.33	7,902.33
UBA	Stabilization	0.00	0.00
Union Bank	Current Account Short Term Deposit Acct.	247,080.10	33,247,080.10
Union Bank	II	0.00	0.00
Zenith	VAT	13,788,226.23	2,759,025.48
Guaranty Trust	Stabilization	595,335.00	592,335.00
Eco Bank	AAWUN M/C Loan	680,203.80	680,203.80
Access Bank	TRSG Account	138,949.83	138,949.83
Zenith	Capital Account II	6,708,736.05	56,708,886.05
UBA	Fixed Deposit	422,304.42	422,304.42
FCMB	Car Loan	0.00	0.00
Oceonic	MDG	1,603,388.88	1,603,388.88
Eco Bank	Stabilization	306,096.83	306,096.83
Fidelity	Fixed Deposit	293,894.00	254,994,729.00
UBA	MDG 5	4,787.64	4,787.54
Zenith	Stabilization Wukari	201,486.52	10,701,486.52
Unity Bank	TRSG MDG III	93,528.49	93,528.47
Fidelity	Stabilization	168,221.00	168,221.00
Zenith	Commercial Agric Loan	211,500.00	1,211,500.00
First Bank	TRSG Stabilization	0.00	0.00
Main Street	Fixed Deposit	3,899,195.03	3,899,195.03
UBA	Capital Project	0.00	0.00
Zenith	SURE-P	223,086.63	1,623,086.63
Zenith	Ecological Fund	50,000,000.00	50,000,000.00
Zenith	MDG IV	64,702.00	64,702.00
First Bank	Stabilization	0.00	0.00
Bank PHB	Aviation Account	30,535,773.61	30,535,773.61
FIN Bank	Stabilization	0.00	0.00
Intercontinental	Stabilization	<u>0.00</u>	<u>0.00</u>
		<b><u>110,194,398.39</u></b>	<b><u>449,763,182.52</u></b>



**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**NOTE 3**

**TARABA STATE DEBT PROFILE  
AS AT 31ST DECEMBER, 2018**

FACILITY	PRINCIPAL FACILITY	YEAR CONTRACTED	TENOR	EXPIRY DATE	RATE	PRINCIPAL PAID	INTEREST PAID	DEBT STOCKS AT END OF YEAR, 2018
ZENITH BANK - UBE COUNTER PART FUNDING 2018	1,286,343,183.55	2018	12 MONTHS	28/04/2019	21%	827,487,182.57	130,722,962.82	458,856,000.98
ZENITH BANK - UBE COUNTER PART FUNDING 2018	1,473,832,845.20	2018	12 MONTHS	31/12/2019	21%			1,473,832,845.20
TERM LOAN COUNTER PART FUND ON WORLD BANK ASSISTED PROJECTS	1,234,000,000.00	2018	12 MONTHS	31/12/2019	21%			1,234,000,000.00
FGB BONDS	11,414,562,371.97	2015	226 MONTHS	15/07/2034	14.83%	167,781,860.32	1,637,455,951.67	10,948,582,545.46
SALARY BAIL OUT EXCESS CRUDE LOAN	9,400,000,000.00	2015	240 MONTHS	08/12/2035	9%	217,000,129.35	797,890,748.84	8,746,301,077.15
COMMERCIAL AGRIC. CREDIT SCHEME	10,000,000,000.00	2015	240 MONTHS	10/12/2035	9%	227,427,003.62	852,244,143.40	9,344,502,434.84
<b>TOTAL:-</b>	<b>39,808,738,400.72</b>	2018	96 MONTHS	30/11/2026	9.85%	<b>1,474,135,520.41</b>	<b>3,459,337,862.15</b>	<b>37,171,635,559.08</b>



REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
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## NOTE 4

### OVERDRAWN CASHBOOK BALANCES AS AT 31ST DEC.2018

		YEAR 2017
	₦	₦
CENTRAL ACCOUNT	7,722,019,067.95	774,801,956.35
MINISTRY FOR WATER RESOURCES	-227,184.73	-217,226.73
MINISTRY OF AGRICULTURE	-1,469.09	-2,175.48
SUB-TREASURY, WUKARI	<u>-104,426.42</u>	<u>-116,421.78</u>
	-	-
<b>TOTAL</b>	<b>7,722,352,148.19</b>	<b>775,137,780.34</b>

## NOTE 5

### INTERNALLY GENERATED REVENUE

		YEAR 2017
	₦	₦
Taxes:	1,173,191,943.90	5,723,475,724.12
Fines and Fees:	454,685,074.63	349,341,945.69
Licences:	8,065,687.39	21,564,930.54
Earnings and Sales:	1,495,664,854.84	279,249,752.22
Rent of Government Property:	0.00	22,500.00
Interest, Repayments and Dividends:	0.00	65,951,022.76
Re-imbursments:	3,790,775,891.73	0.00
Miscellaneous:	113,309.00	1,837,647.32
	<u>6,922,496,761.49</u>	<u>6,441,443,522.65</u>



**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
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**NOTE 6**

**GOVERNMENT OF TARABA STATE OF NIGERIA  
PERSONNEL COSTS AS AT 31ST DECEMBER, 2018**

DETAILS OF EXPENDITURE	ESTIMATES 2018 ₦	ACTUAL EXPEND 2018 ₦	EXCESS EXP. ₦	SAVINGS ₦
Office of the Governor:	117,334,241.00	103,540,776.25		13,793,464.75
Office of the Deputy Governor:	21,291,983.00	19,369,180.88		1,922,802.12
MDG's Project Support Unit:	0	-		0
Bureau for Public Procurement:	62,889,475.00	384,618.88		62,504,856.12
Office of the Secretary to Government	1,419,724,597.00	1,418,663,597.00		1,061,000.00
Department of Political & Cab. Affairs	1,573,859.00	1,146,524.34		427,334.66
Yangtu Dev. Area	0	-		0
Ndaga Dev. Area	0	-		0
Ministry of Special Duties:	0	-		0
Min. of Co-operatives & Poverty Alleviation:	26,890,541.00	24,134,449.52		2,756,091.48
Nepad Taraba Coordination Office:	0	-		0
Council for Inter-Relious Affairs:	0	-		0
Council for Prerogative of Mercy:	0	-		0
Taraba State House of Assembly:	452,000,000.00	362,105,135.73		89,894,864.27
House of Assembly Service Commission:	0	-		0
Ministry of Information & Re-Orientation :	52,037,177.00	51,457,624.06		579,552.94
Government Printing Press:	19,240,935.00	13,471,422.20		5,769,512.80
Dept. of Home Affairs & Special Services	78,584,095.00	47,092,615.60		31,491,479.40
Office of the Head of Service:	460,579,952.00	430,644,991.00		29,934,961.00
Bureau for Estabs& Records Office:	474,861,655.00	395,135,062.09		79,726,592.91
Manpower Development:	0	-		0
Common Service:	3,348,172.00	1,153,856.64		2,194,315.36
Office of the Auditor-General(State):	60,439,243.00	54,815,451.68		5,623,791.32
Office of the Auditor-General(Local Govts):	22,686,150.00	22,149,722.35		536,427.65
Civil Service Commission:	61,800,599.00	47,103,559.35		14,697,039.65
Local Government Service Commission:	3,665,042.00	3,560,824.46		104,217.54
State Independent Electoral Commission:	25,582,275.00	17,255,364.40		8,326,910.60
Ministry of Housing:	57,523,660.00	53,187,285.67		4,336,374.33
Ministry of Agriculture and Nat. Resources:	649,460,875.00	606,651,038.22		42,809,836.78
Ministry of Finance:	137,879,008.00	135,583,216.11		2,295,791.89
Office of the Accountant-General:	616,605,397.00	542,752,161.41		73,853,235.59
Ministry of Commerce and Industries:	73,167,389.00	32,757,960.84		40,409,428.16



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31st DECEMBER, 2018**

**NOTE 6**

**GOVERNMENT OF TARABA STATE OF NIGERIA  
PERSONNEL COSTS AS AT 31ST DECEMBER, 2018**

Ministry of Science and Technology:	64,093,138.00	-		64,093,138.00
Ministry of Works & Transport:	150,882,642.00	129,752,545.74		21,130,096.26
Ministry of Power:	0	-		0
Ministry of Culture & Tourism:	14,969,754.00	11,662,886.73		3,306,867.27
State Planning Commission:	57,102,584.00	39,686,913.44		17,415,670.56
Taraba State Fiscal Resp. Commission:	15,374,070.00	-		15,374,070.00
Ministry of Water Resources:	57,111,518.00	54,866,375.43		2,245,142.57
Ministry of Urban & Town Development:	76,963,416.00	76,759,062.82		204,353.18
Bureau for Land and Survey	59,025,186.00	57,831,398.24		1,193,787.76
High Court of Justice / Area Courts:	1,237,377,942.00	837,798,913.37		399,579,028.63
Sharia Court of Appeal:	95,904,980.00	56,474,684.03		39,430,295.97
Customary Court of Appeal:	83,394,613.00	82,474,569.12		920,043.88
Judicial Service Commission:	22,385,624.00	20,591,770.91		1,793,853.09
Ministry of Justice:	167,680,957.00	167,051,314.96		629,642.04
Office of the Surveyor General:	64,396,624.00	15,268,409.55		49,128,214.45
Ministry of Youth & Sports Development:	26,737,250.00	12,281,542.33		14,455,707.67
Ministry of Social Development:	45,748,917.00	44,656,161.05		1,092,755.95
Ministry for Women Affairs & Child Devt:	14,000,000.00	13,713,317.79		286,682.21
Ministry of Education:	71,083,924.00	70,244,114.33		839,809.67
Ministry of Health:	349,712,250.00	262,329,881.63		87,382,368.37
Ministry of Environment:	102,949,380.00	101,739,508.07		1,209,871.93
Ministry of Solid Minerals:	0	0		0
Ministry of Rural Development:	68,553,858.00	19,112,515.32		49,441,342.68
Bureau for Local Govt. & Chieftancy Affairs:	56,638,495.00	43,193,706.87		13,444,788.13
<b>TOTAL: -</b>	<b>7,801,253,442.00</b>	<b>6,501,606,030.41</b>	<b>0</b>	<b>1,299,647,411.59</b>





**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
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31st DECEMBER, 2018**

**NOTE 7**

**GOVERNMENT OF TARABA STATE OF NIGERIA STATEMENT  
OF OVERHEAD COSTS AS AT 31ST DECEMBER, 2018**

DETAILS OF EXPENDITURE	ESTIMATES 2018 N	ACTUAL EXPEND 2018 N	EXCESS EXP. N	SAVINGS N
Office of the Governor:	3,022,144,000.00	3,011,937,465.13		10,206,534.87
Office of the Deputy Governor:	1,423,480,000.00	1,326,003,389.10		97,476,610.90
MDG's Project Support Unit:	20,000,000.00	0		20,000,000.00
Bureau for Public Procurement:	45,970,000.00	14,260,208.85		31,709,791.15
Office of the Secretary to Government	1,000,000,000.00	983,405,439.22		16,594,560.78
Department of Political & Cab. Affairs	150,000,000.00	71,403,818.50		78,596,181.50
Yangtu Dev. Area	0	0	0	
Ndaga Dev. Area	0	0	0	
Ministry of Special Duties:	12,000,000.00	0		12,000,000.00
Min. of Co-operatives & Poverty Alleviation:	7,200,000.00	475,272.11		6,724,727.89
Nepad Taraba Coordination Office:	5,682,750.00	0		5,682,750.00
Council for Inter-Religious Affairs:	50,000,000.00	0		50,000,000.00
Council for Prerogative of Mercy:	13,733,500.00	0		13,733,500.00
Taraba State House of Assembly:	2,070,000,000.00	1,800,759,839.34		269,240,160.66
House of Assembly Service Commission:	17,060,000.00	2,387,587.25		14,672,412.75
Ministry of Information & Re-Orientation :	15,000,000.00	12,177,009.57		2,822,990.43
Government Printing Press:	8,780,000.00	0		8,780,000.00
Dept. of Home Affairs & Social Services	112,439,933.00	111,057,751.21		1,382,181.79
Office of the Head of Service:	36,000,000.00	13,757,197.00		22,242,803.00
Bureau for Estabds & Records Office:	40,000,000.00	36,589,741.74		3,410,258.26
Manpower Development:	54,500,000.00	0		54,500,000.00
Common Service:	54,500,000.00	632,738.00		53,867,262.00
Office of the Auditor-General(State):	164,623,635.00	25,476,399.00		139,147,236.00
Office of the Auditor-General(Local Govts):	5,562,684.00	5,475,986.94		86,697.06
Civil Service Commission:	40,000,000.00	10,262,874.50		29,737,125.50
Local Government Service Commission:	7,684,847.00	7,675,308.16		9,538.84
State Independent Electoral Commission:	23,405,077.00	22,513,780.45		891,296.55
Ministry of Housing:	10,000,000.00	9,790,801.55		209,198.45
Ministry of Agriculture and Nat. Resources:	30,000,000.00	7,154,045.50		22,845,954.50
Ministry of Finance:	500,000,000.00	422,334,257.00		77,665,743.00
Office of the Accountant-General:	787,407,000.00	97,178,836.28		690,228,163.72
Ministry of Commerce and Industries:	46,031,000.00	20,257,740.82		25,773,259.18
Ministry of Science and Technology:	13,000,000.00	0		13,000,000.00
Ministry of Works & Transport:	11,600,000.00	3,339,536.89		8,260,463.11



**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**NOTE 7**

**GOVERNMENT OF TARABA STATE OF NIGERIA STATEMENT  
OF OVERHEAD COSTS AS AT 31ST DECEMBER, 2018**

Ministry of Power:	12,000,000.00	0		12,000,000.00
Ministry of Culture & Tourism:	6,540,000.00	0		6,540,000.00
State Planning Commission:	30,000,000.00	18,835,267.04		11,164,732.96
Taraba State Fiscal Resp. Commission:	141,047,155.00	11,245,743.00		129,801,412.00
Ministry of Water Resources:	40,000,000.00	39,909,198.54		90,801.46
Ministry of Urban & Town Development:	27,000,000.00	26,851,387.00		148,613.00
Bureau for Land & Survey:	13,500,000.00	13,487,354.18		12,645.82
High Court of Justice / Area Courts:	291,557,613.00	291,359,118.36		198,494.64
Sharia Court of Appeal:	60,000,000.00	39,483,952.67		20,516,047.33
Customary Court of Appeal:	49,050,000.00	48,951,099.00		98,901.00
Judicial Service Commission:	10,400,000.00	10,218,504.64		181,495.36
Ministry of Justice:	241,944,936.00	240,975,042.46		969,893.54
Office of the Surveyor General:	13,000,000.00	1,307,650.00		11,692,350.00
Ministry of Youth & Sports Development:	15,000,000.00	14,791,208.00		208,792.00
Ministry of Social Development:	30,000,000.00	20,105,948.48		9,894,051.52
Ministry for Women Affairs & Child Devt:	40,000,000.00	21,462,764.00		18,537,236.00
Ministry of Education:	52,587,487.00	44,463,184.67		8,124,302.33
Ministry of Health:	56,680,000.00	56,103,197.82		576,802.18
Ministry of Environment.:	18,201,720.00	18,201,116.72		603.28
Ministry of Solid Minerals:	12,000,000.00	0		12,000,000.00
Ministry of Rural Development:	16,350,000.00	2,929,996.27		13,420,003.73
Bureau for Local Govt. & Chieftancy Affairs:	9,900,535.00	0		9,900,535.00
<b>TOTAL:-</b>	<b>10,984,563,872.00</b>	<b>8,936,988,756.96</b>	<b>0</b>	<b>2,047,575,115.04</b>



**REPORT OF THE ACCOUNTANT GENERAL OF TARABA STATE TOGETHER  
WITH THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st DECEMBER, 2018**

**NOTE 8**

**GOVERNMENT OF TARABA STATE OF NIGERIA STATEMENT OF  
SUBVENTION TO PARASTATALS AS AT 31ST DECEMBER, 2018**

DETAILS OF EXPENDITURE	ESTIMATES 2018 ₦	ACTUAL EXPEND 2018 ₦	EXCESS EXP. ₦	SAVINGS ₦
BOUNDARY COMMISSION	13,458,648.00	6,956,616.73		6,502,031.27
STATE EMERGENCY MANAGEMENT AGENCY:	12,000,000.00	6,052,000.00		5,948,000.00
LOCAL GOVERNMENT STAFF PENSION BOARD:	16,636,524.00	8,621,235.18		8,015,288.82
TARABA STATE AIDS CONTROL AGENCY	19,595,468.00	18,013,511.94		1,581,956.06
TARABA STATE PENSION BOARD	5,445,794,255.00	4,684,486,169.94		761,308,085.06
MUSLIM PILGRIMS WELFARE BOARD	321,954,397.00	319,611,685.00		2,342,712.00
CHRISTIAN PILGRIMS WELFARE BOARD	418,823,679.00	313,685,489.18		105,138,189.82
TARABA TELEVISION CORPORATION	251,868,769.00	159,899,020.61		91,969,748.39
TARABA STATE BROADCASTING SERVICE	264,749,249.00	190,354,108.78		74,395,140.22
COLLEGE OF AGRICULTURE, JALINGO	949,091,090.00	885,841,309.99		63,249,780.01
TARABA AGRIC.DEV. PROGRAMME	242,892,746.00	241,018,986.92		1,873,759.08
TARABA AGRIC. PRODUCE AND MARKT. AGENCY	12,000,000.00	0.00		12,000,000.00
TRACTOR HIRING UNIT	123,557,870.00	100,055,251.40		23,502,618.60
BOARD OF INTERNAL REVENUE	504,974,784.00	484,599,082.44		20,375,701.56
AGENCY FOR SMALL & MEDIUM SCALE ENTPRS:	13,628,540.00	0.00		13,628,540.00
TARABA STATE TRANSPORT CORPORATION:	66,831,001.00	55,576,997.88		11,254,003.12
TARABA RURAL ELECTRIFICATION AGENCY: -	76,786,151.00	62,275,565.39		14,510,585.61
TARABA ROAD CONSTRUCTION & MAINT. AGENCY:	402,165,468.00	393,477,800.00		8,687,668.00
TARABA STATE MOTOR CYC. MONI. AGENCY:	27,653,188.00	0.00		27,653,188.00
TARABA STATE ASPHALT & CRUSHING PLANT:	864,189,677.00	793,200,000.00		70,989,677.00
TARABA STATE ARTS COUNCIL:	68,480,295.00	50,835,596.16		17,644,698.84
TARABA STATE TOURISM DEV. BOARD:	6,540,000.00	5,285,673.00		1,254,327.00
TARABA STATE URBAN WATER SUPPLY AGENCY:	504,559,575.00	497,850,140.31		6,709,434.69
TARABA STATE RURAL WATER SUPPLY AGENCY:	51,166,609.00	47,555,017.95		3,611,591.05
STATE UNIVERSAL BASIC EDUCATION BOARD:	330,262,540.00	327,288,908.00		2,973,632.00
TARABA STATE LIBRARY BOARD:	70,720,472.00	63,161,778.47		7,558,693.53
AGENCY FOR MASS EDUCATION:	103,349,525.00	103,014,800.00		334,725.00
TARABA STATE POLYTECHNIC, SUNTAI:	602,548,860.00	518,518,339.11		84,030,520.89
COLLEGE OF EDUCATION, ZING:	1,774,059,256.00	1,771,850,632.37		2,208,623.63
TARABA STATE UNIVERSITY, JALINGO:	2,092,708,145.00	1,954,162,967.00		138,545,178.00
POST-PRIMARY SCHOOL MANAGEMENT BOARD:	4,895,253,311.00	4,890,920,898.00		4,332,413.00
TARABA STATE SCHOLARSHIP BOARD:	6,500,000.00	0.00		6,500,000.00
HEALTH SERVICE MANAGEMENT BOARD	1,970,276,746.00	1,969,179,633.00		1,097,113.00
TARABA STATE ESSENTIAL DRUGS PROG.:	51,036,510.00	34,888,553.46		16,147,956.54
SPECIALIST HOSPITAL, JALINGO:	1,402,231,379.00	1,394,860,229.20		7,371,149.80
PRIMARY HEALTH DEVELOPMENT AGENCY:	65,680,520.00	63,679,983.00		2,000,537.00
TARABA STATE ENVI. PROT. AGENCY	25,711,423.00	25,488,073.00		223,350.00
TARABA STATE SPORT COUNCIL	27,979,762.00	20,035,968.60		7,943,793.40

