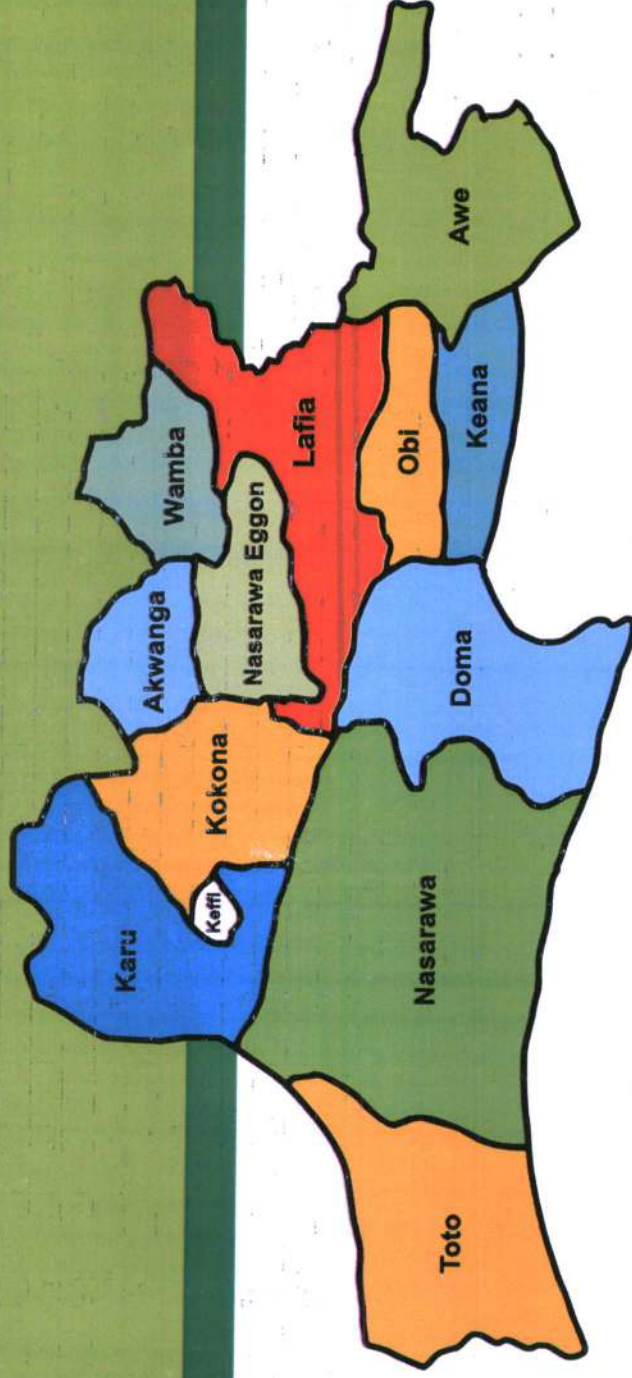


REPORT OF THE STATE AUDITOR-GENERAL

On the
ACCOUNTS OF THE GOVERNMENT OF



NASARAWA STATE OF NIGERIA

FOR THE YEAR ENDED 31ST DECEMBER, 2018

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REPORT OF THE AUDITOR -GENERAL ON THE ANNUAL ACCOUNTS OF GOVERNMENT OF NASARAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2018.

1 INTRODUCTION:

The annual accounts of the Government of Nasarawa State for the year ended 31st December, 2018 have been examined under my directives in accordance with section 125(2) of the 1999 constitution of the Federal Republic of Nigeria, as amended and as provided in the relevant extant laws.

I have certified the individual accounts as correct, subject to the observations contained in this report, while irregularities have been communicated and/or conveyed in various letters to the treasury and accounting officers of the Ministries/Departments/Agencies (MDAs) for necessary action.

2. PROGRAMME OF WORK:

The audit program of work for the year was completed to a reasonable level. The scope of work was however, limited by persistence logistics problems, especially non-existence of operational vehicles, funding and inadequate staffing. Thus the target set for the examination of accounts of Post Primary/Tertiary institutions, courts and periodic checks of Government Parastatals could not be concluded. This also includes monitoring of capital projects to ascertain value-for-money expended.

3. SUBMISSION OF THE ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS:

Section 125(5) of the constitution of the Federal Republic of Nigeria 1999 as amended requires the State Auditor-General to submit his report on the receipt of Accountant-General's financial statements and annual accounts of the state to the Nasarawa State House of Assembly within 90 days.

Pursuant to this, the Accountant-General has transmitted to the State Auditor-General the annual accounts stating the financial positions of the state as at 31st December, 2018 on 23rd September, 2019 in accordance with the International Public Sector Accounting Standards (IPSAS) cash basis which include:

STATEMENT 1 - Cash Flow Statement

STATEMENT 2 - Statement of Assets and Liabilities

STATEMENT 3 - Statement of Consolidated Revenue Fund

STATEMENT 4 - Statement of Capital Development Fund

Note to the Accounts.

4. BOOK-KEEPING AND FINANCIAL CONTROL:

Necessary records and books of accounts were kept by most Ministries and Extra-Ministerial Departments. However, it was observed in some MDAs that the expected high quality record keeping system were yet to be achieved as cancellations, alterations, wrong balancing (calculations) were still noted during the audit exercise. Other shortcomings noted include:

Improper classifications of payments to the economic codes.

Some payment vouchers were not signed by officers that authorized the expenditures.

In some cases, backup approvals for expenditure incurred were not given.

Cash advances granted were not retired in some cases.

In some cases bank reconciliations were not carried out.

Inexperience and lukewarm attitude on the part of some accounts staff in attaching supporting documents to payment vouchers.

Some payment vouchers were observed not to have been signed by beneficiaries (payees) to indicate receipt of funds.

These shortcomings can be reduced with effective supervision and provision of continuous training of accounting staff. However, from the records made available there would appear to have been an improvement on the records keeping and maintenance for the period under consideration when compared with previous year's accounts. Especially with respect to the treasury headquarters.

Consequently, the decentralization of the overhead accounts in the state implies that the MDAs were expected to maintain essential accounting books and records such as:

- Cash books
- Journals
- Ledgers
- Bank statements
- Imprest cash book prepared on regular basis
- Bank reconciliation statements
- Departmental vote books
- Stores registers/ledgers
- Transcript
- Advances ledger
- Fixed Assets register, etc.

It was observed in the course of the examination that the stated records and books were not opened or where opened, were not maintained properly (not kept on regular basis). Thus, making it difficult to ascertain details of actual releases made to them at specific intervals (usually on monthly basis). Therefore, this attitude accounted for the non-rendition of the monthly accounts by some Ministries, Departments and Agencies (MDAs).

5. INTERNAL CONTROL:

The Internal Audit Units of the various MDAs have not realized their roles and responsibilities in the year under review. The effect of this is noted on the increase in scope of external audit work carried out during current year when compared with that of the previous years.

There is need to improve on the quality (status/experience) of officers being entrusted with the responsibility of internal audit work in the state, and to embark on regular training and retraining of Internal Auditors in order to enhance their competences.

The Accountant-General is hereby urged to establish viable offices of Internal Auditors in MDAs to enable them perform their duties effectively. Also relevant training should be conducted through workshops and seminars to enable them have the requisite knowledge and expertise in order to carry out their work competently and in accordance with statutes.

In addition, we have not reneged on our recommendation that Senior Officers on GL 13 and above should be posted as Internal Auditors where necessary to guarantee some level of independence and in strict compliance with section 1706 of the financial regulation (2009).

6. INTERNALLY GENERATED REVENUE FOR THE YEAR 2018.

Actual collection of independent/internal revenue amounted to Fifteen Billion, one hundred and sixty seven Million, Three Hundred and Ninety six Thousand, Seven Hundred and Eighteen Naira (₦15,167,396,718.00) only within the year under review (2018) while total budgeted revenue is Forty Two Billion, Seven Hundred and twenty Million, Three Hundred and forty Thousand Sixty one Naira (₦42,720,340,061.00) only. This represents 35.50% of budgeted estimate. See table 1 below.

Table (i)

S/N	BUDGET ESTIMATE(₦)	DETAILS	ACTUAL RECEIPTS (₦)	VARIANCE (₦)	%
1	6,102,505,000	DIRECT TAXES	5,513,096,262.00	(589,408,738)	90.0
2	224,150,000	LICENCES	164,902,924.00	(59,247,076)	74.0
3	5,351,141,932	FEES	4,267,554,014.00	(1,083,587,918)	80.0
4	93,400,000	FINES	3,474,009.00	(89,925,991)	4.0
5	8,002,983,129	SALES	977,068,226.00	(7,025,914,904)	12.0
6	2,671,090,000	EARNINGS	546,606,655.00	(2,124,483,345)	20.0
7	39,270,000	RENT ON GOVT. BUILDINGS	27,298,843.00	(11,971,157)	70.0
8	501,300,000	RENT ON GOVT LANDS	343,957,278.00	(157,342,722)	69.0
9	19,724,500,000	REPAYMENTS	3,132,064,870.00	(16,592,435,130)	16.0
10	10,000,000	INVESTMENT INCOME	-	(10,000,000)	-
11	-	INTEREST EARNED	-	-	-
12	-	REIMBURSEMENT	-	-	-
13	-	DLI INCOME INCLUDING INTEREST EARNED	191,346,638	191,346,638	-
14	-	MISCELLANEOUS	-	-	-
15	-	BTL RECEIPTS	-	-	-
	42,720,340,061	TOTAL	15,167,396,718	(27,552,970,343)	

6a. LOPSIDED COLLECTION OF INDEPENDENT/INTERNAL REVENUE.

From table (I) above, we observe that a significant percentage (64.50%) of total independent/internal revenue collected in the period under review (2018) came from direct taxes and fees to the neglect of other sources which constitutes only 35.50% of total independent/internal revenue collected.

It is therefore advised that more efforts should be geared towards exploiting other sources in order to improve independent revenue to a significant level.

6b. STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS.

In compliance with section 162(7) of the 1999 constitution as amended and section 4(i) of the revenue allocation act 1982, the State Government is expected to remit 10% of all Internally Generated Revenue to its Local Government Councils.

Accordingly, during the year under review 2018, a total of Fifteen billion, one hundred and sixty seven million, Three hundred and sixty nine thousand, seven hundred and Eighteen naira (₦15,167,369,718.00) as tabulated in table 1, was actually realized as the Internally Generated Revenue for the state. From this amount, the 10% statutory and mandatory allocation to the local Government Councils would be One billion, Five Hundred and sixteen Million, seven hundred and thirty six thousand, nine Hundred seventy one Naira, Eighty kobo (₦1,516,736,971.80). However, from our examination the Accountant-General has not remitted the said amount to the Local Government Councils and he is yet to provide any satisfactory reason for not remitting.

6c. COMPARISM OF INDEPENDENT/INTERNALLY GENERATED REVENUE (2017 AND 2018):

Audit examination of the records maintained and submitted on Independent/Internally Generated Revenue during the year under review (2018), revealed that total revenue of Fifteen billion, one hundred and sixty seven million, Three hundred and sixty nine thousand, seven hundred and Eighteen naira (₦15,167,369,718.00) (gross) was realized by the Nasarawa state government for the year ended 31st December, 2018. However, when compared with 2017 Independent/Internally Generated Revenue of Ten billion, six hundred and seventy six million, eight hundred and ninety thousand, Fourteen Naira (₦10,676,890,014.00) there would appear to be an increase of Four billion, Four hundred and ninety million, four Hundred and Seventy nine Thousand seven Hundred and four Naira (₦4,490,479,704.00) only which is 42% of the previous year performance. This is highly commendable.

7. STATEMENT OF CAPITAL DEVELOPMENT FUND:

7i. CAPITAL RECEIPTS.

A total actual receipt in the sum of Twenty four billion, one hundred and fifty eight million, eight Hundred and four thousand, eight hundred and forty five Naira (₦24,158,804,845.00) only was observed to have accrued to the state government during the year under review as revealed by the statement of capital development fund (CDF) in the accounts for the year ended 31st December, 2018. When compared with the figures of corresponding period (2017) in which the sum of Twenty one billion, seven hundred and three million, twenty eight thousand, five hundred and forty nine Naira (₦21,703,028,549.00) only was realized, there would appear to be an increase of Two billion, four hundred and fifty five million, seven hundred and seventy six thousand, two hundred and ninety six Naira (₦2,455,776,296.00) only which represents 11.32%. See table ii below.

Table (ii)

DETAILS	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
Opening balance		15,062,908	15,062,908
Transfer from Consolidated Revenue Fund	53,370,000,000	21,900,000,000	(31,470,000,000)
Aids and Grants	8,799,347,423	1,543,741,937	(7,255,605,486)
External Loans	--	--	--
Internal Loans	10,000,000,000	700,000,000	(9,300,000,000)
Other Capital Receipts	--	--	--
Sub-Total Capital Revenue	72,169,347,423	24,143,741,937	(48,025,605,486)
Total Capital Revenue Available	72,169,347,423	24,158,804,845	(48,010,542,578)

7ii CAPITAL EXPENDITURE

From the records made available for the year ended 31st December, 2018, a total actual capital expenditure in the sum of Twenty four billion, ninety three million, seven Hundred and ninety three thousand, three hundred and eight Naira (₦24,093,793,308.00) only was incurred by the Nasarawa state Government as shown in table iii below. However, when this figure is compared with the corresponding figure in 2017 which stood at Twenty one billion, six hundred and eighty seven million, nine hundred sixty five thousand, six hundred and forty one Naira (₦21,687,965,641.00) only there would appear to be an increase of Two billion, four hundred and five million, eight hundred and twenty seven thousand, six hundred and sixty seven Naira (₦2,405,827,667.00) only which is 11.10%.

Table iii

S/N	DETAILS	BUDGET ESTIMATE (₦)	ACTUAL EXPENDITURE (₦)	VARIANCE (₦)
1	CAPITAL EXPENDITURE:ADMINISTRATIVE SECTOR	6,608,200,000	1,144,969,057.32	5,463,230,942.68
2	CAPITAL EXPENDITURE:ECONOMIC SECTOR	53,276,102,000	20,596,822,530.39	32,679,279,469.61
3	CAPITAL EXPENDITURE:LAW & JUSTICE	708,050,000	552,843,087.27	155,206,912.73
4	CAPITAL EXPENDITURE:SOCIAL SECTOR	11,586,150,000	1,376,314,444.15	10,209,835,555.85
5	JUDGEMENT DEBTS	--	422,844,189.06	(422,844,189.06)
6	TOTAL CAPITAL EXPENDITURE	72,178,502,000	24,093,793,308.00	48,084,708,692
	CLOSING BALANCE	5,908,331	65,011,537.00	(59,103,205.54)

8. RECURRENT REVENUE SHORTFALLS FOR THE YEAR ENDED 31ST DECEMBER, 2018

TABLE iv

S/N	DETAILS	BUDGET ESTIMATE (₦)	ACTUAL COLLECTION (₦)	VARIANCE (₦)
1	Opening Balance	8,400,000,000.00	3,321,557,800.00	(5,078,442,200.00)
2	Statutory Allocation-FAAC	36,000,000,000.00	39,213,096,989.00	3,213,096,989.00
3	VALUE ADDED TAX(VAT)/ALLOCATION	12,000,000,000.00	9,601,250,636.00	(2,398,749,364.00)
4	STATUTORY ALLOCATION-EXCESS CRUDE OIL	-	-	-
5	REFUND FROM NNPC	-	131,549,630.00	131,549,630.00
6	SHARE OF FOREX EQUALIZATION	-	848,009,576.00	848,009,576.00
7	PARIS CLUB REFUNDS	-	5,103,935,647.00	5,103,935,647.00
8	EXCHANGE GAIN	3,500,000,000.00	393,361,075.00	(3,106,638,925.00)
9	SPECIAL ALLOCATION	4,000,000,000.00	-	(4,000,000,000.00)
10	REFUND OF EXCESS CHARGES	-	216,412,175	216,412,175.00
11	DIRCET TAXES	6,102,505,000.00	5,513,096,262.00	(589,408,738.00)
12	LICENCES	224,150,000.00	164,902,924.00	(59,247,076.00)
13	FEES	5,351,141,932.00	4,267,554,014.00	(1,083,587,918.00)
14	FINES	93,400,000.00	3,474,009.00	(89,925,991.00)
15	SALES	8,002,983,129.00	977,068,226.00	(7,025,914,904.00)
16	EARNINGS	2,671,090,000.00	546,606,655.00	(2,124,483,345.00)
17	Rent on Government Building	39,270,000.00	27,298,843.00	(11,971,157.00)
18	Rent on government land & Others	501,300,000.00	343,957,278.00	(157,342,722.00)
19	Repayments	19,724,500,000.00	3,132,064,870.00	(16,592,435,130.00)
20	Investment Income	10,000,000.00	-	(10,000,000.00)
21	Miscellaneous income	-	-	-
22	DLI Income (Including Interest Earned)	-	191,346,638.00	191,346,638.00
23	BTC Receipt	-	-	-
	TOTAL REVENUE (RECEIPT)	106,620,340,061.00	73,996,543,245.00	(32,623,796,816.00)

From the table above recurrent revenue short fall amounting to forty two Billion, three Hundred and twenty eight Million, one hundred and forty seven Thousand, four hundred and seven Naira (42,328,147,407) only were observed in thirteen (14) revenue codes viz: (Items 1, 3, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20) in the year r2018.

This amount represents 39.70% of estimated collection. We have observed that the performance might have been as a result of either over budgeting or the inability of the revenue earning organization to leave up to their responsibilities of monitoring the collections and remittances of money. Especially some significant improvements were recorded in the aspect of statutory allocation including other allocation from the federation accounts which did not require much of the state's efforts. However, receipts from refund of excess charges, DLI income (including interest earned) is worthy of commendation. . Also .We urge the revenue generating authorities to step up their efforts in order for the state to reduce dependence on the federation accounts allocation.

Furthermore, we observed that a figure of eight billion four hundred million naira (N8, 400,000,000.00) (item 1 in table IV above) as quoted in the approved budget of 2018 was wrongly stated. The attention of the Accountant-General and the Budget Department is hereby drawn to the fact that opening balances are not budgeted but are the closing balances of the previous year.

9. RECURRENT EXPENDITURE PERFORMANCE

TABLE V

S/N	DETAILS	BUDGET (#)	ESTIMATE	ACTUAL EXPENDITURE (#)	VARIANCE (#)	PERCENTAGE (%)
1	Personnel Costs	23,295,322,538.00		15,980,132,850.00	7,315,189,688.00	69.0
2	Over Head Costs	22,418,705,830.00		17,033,349,683.00	5,385,356,147.00	76.0
3	Grants and Subventions to Board and Parastatals	-		4,954,059,873.00	(4,954,059,873.00)	
4	Consolidated Revenue fund Charges (Service wide vote)	1,305,157,116.00		1,813,116,243.00	(507,959,127.00)	139.0
5	Contribution to Pension and Gratuity	2,800,000,000.00		3,379,296,926.00	(579,296,926.00)	121.0
6	Contribution to NSUBEB	-		-	-	
7	Transfer to sinking fund investment	-		-	-	
8	Transfer to LGAs.. ITE EDU Ltd MOF (DLI Expenses)	-		-	-	
9	Transfer to Capital Development Fund	53,370,000,000.00		21,900,000,000.00	31,470,000,000.00)	
10	Project and Programmes Intervention Fund	-		7,227,393,588.00	7,227,393,588.00	
11	External Loans repayment Fund	318,000,000.00		220,702,675.00	(97,297,325.00)	
12	Internal Loans repayment Fund	3,104,000,000.00		1,052,650,221.44	2,177,220,148.00	
13	SUB TOTAL Transfer	56,792,000,000.00		30,400,746,485.00	33,647,220,148.00	
	Closing Balance	-		435,841,186.00	(75,511,787,054.00)	

The sum of Six Billion, one hundred and thirty eight Million, six hundred and thirteen Thousand, two hundred and fifty one Naira (N6,138,613,251.00) only observed in Nos: 3,4,5 and 11 in the table above, indicates excess expenditure over budgeted estimates in the 2018 accounts. We also observe with dismay unbudgeted figures in the sums of Four Billion, Nine hundred and fifty four million, Fifty nine thousand, Eight hundred and seventy three naira (N4,954,059,873.00) (item 3) Seven billion, two hundred and twenty seven million, three hundred and ninety three thousand, five hundred and eighty eight Naira (N7,227,393,588.00) (item 10) expended on grants and subventions to Boards and Parastatals, Projects and Programs intervention Fund respectively.

10. STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2018

Table vi

ASSETS	NOTES	2018	2017
LIQUID ASSETS:		(N)	(N)
Treasuries and Banks Balance	10A	5,055,989,017.00	3,336,620,708.00
INVESTMENTS AND OTHER ASSETS			
Investment	11	840,634,260.00	840,634,260.00
Sinking Fund Investment		-	1,219,654,323.00
Liability Over Assets		45,427,977,632.00	47,292,389,959.00
SUB TOTAL		51,324,600,909.00	49,352,678,542.00
Total Assets		52,689,299,250.00	52,689,299,250.00
PUBLIC FUNDS:			
Consolidated Revenue		435,841,186.00	3,321,557,799.00
Capital Development Fund		65,011,537.00	15,062,908.00
Project and Programmes Intervention Fund	10	7,227,393,588.00	8,894,029,512.00
		7,728,246,311.00	12,230,650,219.00
LIABILITIES:			
Internal Loans	12	25,545,336,617.00	25,897,986,838.00
External Loans	13	18,051,017,981.00	14,560,662,193.00
SUB TOTAL: LIABILITIES		43,596,354,597.00	40,458,649,031.00
PUBLIC FUND + LIABILITIES		51,324,600,909.00	52,689,299,250.00

I. (a) TREASURIES AND BANKS

The figure of five billion, fifty five million, nine hundred and eighty nine thousand, seventeen Naira (N5,055,989,017.00) shown in the Accounts under note 10A was duly confirmed to be correct..

II. LIABILITIES

It was not possible for the Auditor-General to confirm the correctness or otherwise of the figure of Forty three billion, five hundred ninety six million, three hundred and fifty four thousand, five hundred ninety eight Naira (N43,596,354,598.00) which represent total liabilities as shown in table below.

LIABILITIES AS AT 31ST DECEMBER, 2018

DETAILS	NOTE	ACTUAL 2018
External Loans	13	18,051,017,981.00
Internal Loans	12	25,545,336,617.00
Pension and Gratuity Due	-	-
Outstanding Contractors liability	-	-
Pending Litigations/Judgment Debts	-	-
TOTAL		43,596,354,598.00

Furthermore, we observe that no figure(s) were captured as amounts of liabilities in respect of pension and gratuity, outstanding contractual liabilities and pending judgment debts which are critical components of the financial statements.

AUDITOR GENERAL'S CERTIFICATION

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 as amended, I have examined the accounts and the Financial Statements of Nasarawa State Government of Nigeria for the year ended 31st December, 2018.

Proper returns have been rendered by the Ministries, Departments and Agencies (MDAs) and their related Parastatals in conformity with Public Finance Law. I have obtained all information and explanations necessary in the discharge of my responsibilities.

The Audit was conducted in accordance with Generally Accepted Auditing Practice (GAAP) and in line with concept of National Auditing Standard for Public Sector Accounts in Nigeria. These Standards require that we comply with ethical requirements, plan and perform the Audit to obtain reasonable assurance as to whether the Financial Statements are free from material misstatement(s).

In the discharge of my responsibility as required by section 125(5) of the same Constitution, the Financial Statements have been certified correct subject to my comments contained in this report.

In my opinion, the Financial Statements and related schedules give true and fair view of the affairs of Nasarawa State Government as at 31st December, 2018.



LAMUSA A. RAYANU (FCNA)
STATE AUDITOR-GENERAL

STATEMENT OF RESPONSIBILITY

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 now CAP 144LFN, 1990, the financial regulations (2000). The Financial Statements comply with Generally Accepted Accounting Practice (GAAP) and the Federation Account Allocation Committee (FAAC) Standardized General Purpose Financial Statements Format for Cash Basis of Accounting.

The Nasarawa State Commissioner of Finance under the Finance (Control Management) Act of 1958 as amended is responsible to supervise the expenditure and finances of the State Government, ensuring that a full account is made to the Legislature and its Financial control is maintained and for such purpose shall, subject to the provisions of the Constitution of the federal Republic of Nigeria 1999 and of the Finance (control and management) Act 1958 as amended, have the management of the consolidated Revenue fund and the supervision, control and regulation of all matters relating to the financial affairs of the State Government which are not by law assigned to any other Commissioner. In that regard the Commissioner of Finance may make regulation, give instructions and issue such directives for the better carrying out of the intent and purposes of the House of Assembly, and for the safety, economy and advantage of the public revenue and property.

The permanent Secretary in the State Government Ministry of Finance provides support to the Commissioner of Finance in carrying out his duties under the law and he is responsible for the effective application of the Finance (Control and Management) Act of 1958 as

amended and any regulations made or any instructions given or any directives issue under that Act.

The Accountant-General is responsible for the compilation and management of the accounts of the State Government and for the custody and safety of public moneys and other resources of the State Government. In addition to fulfilling the accounting and financial reporting responsibilities, the Accounting-General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within Statutory provision and the Financial resources are applied and used for the purpose intended. In preparing these General Purpose Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgements and estimates. To the best of my Knowledge, the report and general Purpose Financial Statements give a true and fair view of the cash flows for the financial year ended 31st December 2018 and of the State of affairs (financial assets and liabilities) of the Nasarawa State Government as at 31st December 2018.


Zakka L. Yakubu (B.sc, MBA)

Accountant-General
Nasarawa State
8th November, 2019

STATEMENT NO. 1

CASHFLOW STATEMENT

FINAL BUDGET 2018 N	DETAILS	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
	CASH FLOW FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
36,000,000,000	STATUTORY ALLOCATION - FAAC	1	39,213,096,989	26,148,480,559
12,000,000,000	VALUE-ADDED TAX (VAT) ALLOCATION	1	9,601,250,636	8,632,442,754
	STATUTORY ALLOCATION - EXCESS CRUDE OIL	1	-	733,400,572
	REFUND FROM NNPC	1	131,549,630	
	SHARE OF FOREX EQUALIZATION	1	848,009,576	
	PARIS CLUB REFUNDS	1	5,103,935,647	9,102,098,342
3,500,000,000	EXCHANGE GAIN	1	393,361,075	2,099,551,727
4,000,000,000	SPECIAL ALLOCATION	1	-	566,594,775
	REFUND OF EXCESS CHARGES	1	216,412,175	
6,102,505,000	DIRECT TAXES	2A	5,513,096,262	4,761,574,008
224,150,000	LICENCES	2B(i)	164,902,924	137,336,060
5,351,141,932	FEES	2B(ii)	4,267,554,014	4,210,288,236
93,400,000	FINES	2B(iii)	3,474,009	3,742,711
8,002,983,129	SALES	2B(iv)	977,068,226	346,750,200
2,671,090,000	EARNINGS	2B(v)	546,606,555	528,447,812
39,270,000	RENT ON GOVERNMENT BUILDINGS	2B(vi)	27,298,843	20,940,139
501,300,000	RENT ON GOVERNMENT LANDS AND OTHERS	2B(vii)	343,957,278	296,242,195
19,724,500,000	REPAYMENTS	2B(viii)	3,132,064,870	20,818,653
10,000,000	INVESTMENT INCOME		-	-
	SUNDRY INCOME		-	-
	DLI INCOME (INCLUDING INTEREST EARNED)		191,346,638	350,750,000
98,220,340,061	TOTAL REVENUE (RECEIPTS)	2C	70,674,985,446	57,959,458,743
	PAYMENTS:			
23,240,344,538.00	PERSONNEL COSTS	3	15,980,132,850	18,742,170,287
22,473,683,830.00	OVERHEAD COSTS	4	17,033,349,683	15,670,264,280
	GRANTS & SUBVENTIONS TO BOARDS AND PARASTATALS	5	4,954,059,873	13,841,793
1,305,157,116.00	CONSOLIDATED REVENUE FUND CHARGES (SERVICE WIDE VOTE)	6	2,818,737,614	2,539,365,847
2,800,000,000.00	CONTRIBUTION TO PENSION AND GRATUITY		3,379,296,926	2,425,029,845
	CONTRIBUTION TO NSUBEB		-	-
	TRANSFER TO SINKING FUND INVESTMENT		-	1,219,654,323
	TRANSFER TO LGAS ITE EDU.BIJO LTD MOF (DLI EXPENSES)		-	198,250,000
49,819,185,484.00	TOTAL PAYMENTS		44,165,576,945	40,808,576,375
48,401,154,577	OPERATING SURPLUS (1)		26,509,408,500	17,150,882,368

STATEMENT NO. 1

CASHFLOW STATEMENT

FINAL BUDGET 2018 N	DETAILS	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
	CASH FLOW FROM INVESTMENT ACTIVITIES:			
6,608,200,000.00	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	7	1,144,969,057	2,552,367,543
53,276,102,000.00	CAPITAL EXPENDITURE - ECONOMIC SECTOR	7	20,596,822,530	14,196,395,228
708,050,000.00	CAPITAL EXPENDITURE - LAW AND JUSTICE SECTOR	7	552,843,087	196,224,579
11,586,150,000.00	CAPITAL EXPENDITURE - SOCIAL SECTOR	7	1,376,314,444	4,742,978,291
	CAPITAL EXPENDITURE - JUDGEMENT DEBTS	7	422,844,189	-
	PURCHASE OF FINANCIAL MARKET INSTRUMENTS		-	-
	PROCEEDS FROM SALES OF FIXED ASSETS		-	-
72,178,502,000.00	TOTAL		24,093,793,308	21,687,965,641
(23,777,347,423.00)	OPERATING SURPLUS (2)		2,415,615,192	(4,537,083,273)
	CASH FLOW FROM FINANCING ACTIVITIES:			
8,799,347,423.00	PROCEEDS FROM AIDS & GRANTS	2C	1,543,741,937	1,714,877,802
10,000,000,000.00	PROCEEDS FROM EXTERNAL LOANS	1A		2,176,716,335
	PROCEEDS FROM INTERNAL LOANS	1B	700,000,000	9,366,000,000
	PROCEEDS FROM OTHER CAPITAL RECEIPTS			
	REFUND TO PATEAU STATE - PARIS CLUB LOAN			
(1,538,000,000.00)	REPAYMENT OF EXTERNAL LOANS	8	(220,702,675)	(180,772,791)
(1,884,000,000.00)	REPAYMENT OF INTERNAL LOANS	9	(1,052,650,221)	(926,779,852)
15,377,347,423.00	TOTAL		970,389,040	12,150,041,494.58
(8,400,000,000.00)	OPERATING SURPLUS (3)		3,386,004,232	7,612,958,221
	MOVEMENT IN OTHER CASH EQUIVALENTS:			
	BTL RECEIPTS			
	PROJECTS & PROGRAMMES INTERVENTION FUNDS		(1,666,635,924)	(8,894,029,512)
	TOTAL		(1,666,635,924)	(8,894,029,512)
(8,400,000,000.00)	NET SURPLUS/(DEFICIT) FOR THE YEAR		1,719,368,309	(1,281,071,290)
8,400,000,000.00	OPENING CASH BALANCE		3,336,620,708	4,617,691,998
	CLOSING CASH BALANCE		5,055,989,017	3,336,620,708
	TREASURIES AND BANK BALANCES		5,055,989,017	3,336,620,708

STATEMENT NO. 2

STATEMENT OF ASSETS AND LIABILITIES

DETAILS	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
A LIQUID ASSETS:			
TREASURIES AND BANK BALANCES	10A	5,055,989,017	3,336,620,708
B INVESTMENTS AND OTHERS ASSETS:			
INVESTMENTS	11	840,634,260	840,634,260
SINKING FUND INVESTMENT		-	1,219,654,323
LIABILITY OVER ASSETS		45,427,977,632	47,292,389,959
SUB TOTAL		<u>46,268,611,892</u>	<u>49,352,678,542</u>
TOTAL ASSETS (A + B)		<u>51,324,600,909</u>	<u>52,689,299,250</u>
C PUBLIC FUNDS:			
CONSOLIDATED REVENUE FUND		435,841,186	3,321,557,800
CAPITAL DEVELOPMENT FUND		65,011,537	15,062,908
PROJECTS/PROG. INTERVENTION FUNDS	10	7,227,393,588	8,894,029,512
SUB TOTAL - PUBLIC FUNDS		<u>7,728,246,311</u>	<u>12,230,650,219</u>
D LIABILITIES:			
INTERNAL LOANS	12	25,545,336,617	25,897,986,838
EXTERNAL LOANS	13	18,051,017,981	14,560,662,193
SUB TOTAL - LIABILITIES		<u>43,596,354,597</u>	<u>40,458,649,031</u>
PUBLIC FUND + LIABILITIES (C + D)		<u>51,324,600,909</u>	<u>52,689,299,250</u>

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

ACTUAL 2017	ACTUAL 2018	NOTES	DETAILS	APPROVED BUDGET 2018	% STAGE ACHIEVED	VARIANCE AMOUNT
N	N			N		N
2,172,257,586	3,321,557,800		OPENING BALANCE	8,400,000,000	40	(5,078,442,200)
			ADD: REVENUE			
26,148,480,559	39,213,096,989	1	STATUTORY ALLOCATION - FAAC	36,000,000,000	109	3,213,096,989
8,632,442,754	9,601,250,636	1	VALUE-ADDED TAX (VAT) ALLOCATION	12,000,000,000	80	(2,398,749,364)
733,400,572	-	1	STATUTORY ALLOCATION - EXCESS CRUDE OIL	-	-	-
	131,549,630	1	REFUND FROM NNPC	-	-	131,549,630
	848,009,576	1	SHARE OF FOREX EQUALIZATION	-	-	848,009,576
9,102,098,342	5,103,935,647	1	PARIS CLUB REFUNDS	-	-	5,103,935,647
2,099,551,727	393,361,075	1	EXCHANGE GAIN	3,500,000,000	11	(3,106,638,925)
566,594,775	216,412,175	1	SPECIAL ALLOCATION	4,000,000,000	-	(4,000,000,000)
	55,507,615,728	1	REFUND OF EXCESS CHARGES	-	-	216,412,175
47,282,568,729	55,507,615,728		SUB-TOTAL STATUTORY ALLOCATION	55,500,000,000	100	7,615,728
			INDEPENDENT REVENUE (IGR)			
4,761,574,008	5,513,096,262	2A	DIRECT TAXES	6,102,505,000	90	(589,408,738)
137,336,060.00	164,902,924	2B(i)	LICENCES	224,150,000	74	(59,247,076)
4,210,288,236.00	4,267,554,014	2B(ii)	FEES	5,351,141,932	80	(1,083,587,918)
3,742,711.00	3,474,009	2B(iii)	FINES	93,400,000	4	(89,925,991)
346,750,200.00	977,068,226	2B(iv)	SALES	8,002,983,129	12	(7,025,914,904)
528,447,812.00	546,606,655	2B(v)	EARNINGS	2,671,090,000	20	(2,124,483,345)
20,940,139.00	27,298,843	2B(vi)	RENT ON GOVERNMENT BUILDINGS	39,270,000	70	(11,971,157)
296,242,195.00	343,957,278	2B(vii)	RENT ON GOVERNMENT LANDS AND OTHERS	501,300,000	69	(157,342,722)
20,818,653.00	3,132,064,870	2B(viii)	REPAYMENTS	19,724,500,000	16	(16,592,435,130)
	-		INVESTMENT INCOME	10,000,000	-	(10,000,000)
	-		SUNDRY INCOME	-	-	-
350,750,000.00	191,346,638		DLI INCOME (INCLUDING INTEREST EARNED)	-	-	191,346,638
10,676,890,034	15,167,369,718		SUB-TOTAL: INDEPENDENT INCOME (IGR)	42,720,340,061	36	(27,552,970,343)
60,131,716,329	73,996,543,245		TOTAL REVENUE (RECEIPTS)	106,620,340,061	69	(32,623,796,816)
			LESS: EXPENDITURE			
18,742,170,287	15,980,132,850	3	PERSONNEL COSTS	23,295,322,538	69	7,315,189,688
15,670,264,280	17,033,349,683	4	OVERHEAD COSTS	22,418,705,830	76	5,385,356,147
13,841,793	4,954,059,873	5	GRANTS & SUBVENTIONS TO BOARDS AND PARASTATALS	-	-	(4,954,059,873)
2,539,365,847	1,813,116,243	6	CONSOLIDATED REVENUE FUND CHARGES(SERVICE WIDE VOTE)	1,305,157,116	139	(507,959,127)
2,425,029,845	3,379,296,926		CONTRIBUTION TO PENSION AND GRATUITY	2,800,000,000	121	(579,296,926)
1,219,654,323	-		TRANSFER TO SINKING FUND INVESTMENT	-	-	-
198,250,000.00	-		TRANSFER TO LGAS ITE EDU.BIJO LTD MOF (DLI EXPENSES)	-	-	-
40,808,576,375	43,159,955,574		TOTAL RECURRENT EXPENDITURE	49,819,185,484	87	6,659,229,910
19,323,139,954	30,836,587,671		OPERATING BALANCE	56,801,154,572	54	(25,964,566,906)
			APPROPRIATION/TRANSFERS:			
6,000,000,000	21,900,000,000		TRANSFER TO CAPITAL DEVELOPMENT FUND	53,370,000,000	41	47,370,000,000
8,894,029,512	7,227,393,588	10	PROJECTS & PROGRAMMES INTERVENTION FUNDS:	-	-	-
180,772,791	220,702,675	15	EXTERNAL LOANS REPAYMENT FUND	318,000,000	69	2,177,270,148
926,779,852	1,052,650,221.44	16	INTERNAL LOANS REPAYMENT FUND	3,104,000,000	34	49,547,220,146
16,001,582,154	30,400,746,485		SUB-TOTAL TRANSFERS	56,792,000,000	54	(75,511,787,054)
3,321,557,800	435,841,186		CLOSING BALANCE	9,154,572	4,751	(75,511,787,054)

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND

DETAILS	NOTE	ACTUAL 2018 N	APPROVED BUDGET 2018 N	%STAGE ACHIEVED	VARIANCE AMOUNT N
OPENING BALANCE		15,062,908			15,062,908
ADD: REVENUE					
TRANSFER FROM CONSOLIDATED REVENUE FUND		21,900,000,000	53,370,000,000	41	(31,470,000,000)
AIDS AND GRANTS		1,543,741,937	8,799,347,423.00	18	(7,255,605,486)
EXTERNAL LOANS					
INTERNAL LOANS		700,000,000	10,000,000,000.00	7	(9,300,000,000)
OTHER CAPITAL RECEIPTS					
SUB-TOTAL CAPITAL REVENUE		<u>24,143,741,937</u>	<u>72,169,347,423</u>	<u>33</u>	<u>(48,025,605,486)</u>
TOTAL CAPITAL REVENUE		<u>24,158,804,845</u>	<u>72,169,347,423</u>	<u>33</u>	<u>(48,010,542,578)</u>
LESS: CAPITAL EXPENDITURE					
CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	7	1,144,969,057.32	6,608,200,000.00	17	5,463,230,942.68
CAPITAL EXPENDITURE - ECONOMIC SECTOR	7	20,596,822,530.39	53,276,102,000.00	39	32,679,279,469.61
CAPITAL EXPENDITURE - LAW AND JUSTICE	7	552,843,087.27	708,050,000.00	78	155,206,912.73
CAPITAL EXPENDITURE - SOCIAL SECTOR	7	1,376,314,444.15	11,586,150,000.00	12	10,209,835,555.85
JUDGEMENT DEBTS		422,844,189.06			(422,844,189.06)
TOTAL CAPITAL EXPENDITURE		<u>24,093,793,308</u>	<u>72,178,502,000</u>	<u>33</u>	<u>48,084,708,692</u>
CLOSING BALANCE		<u>65,011,537</u>			<u>(65,011,536.92)</u>

S/N	NOTES TO THE ACCOUNTS	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
	NOTE 1: STATUTORY ALLOCATION		1		
	FAAC ALLOCATION			39,213,096,989.27	26,148,480,559.00
	VAT			9,601,250,635.81	8,632,442,754.00
	REFUND FROM NNPC			131,549,629.98	
	SHARE OF FOREX EQUALIZATION			848,009,576.08	9,102,098,342.00
	PARIS CLUB REFUNDS			5,103,935,647.03	733,400,572.00
	EXCESS CRUDE SAVINGS			393,361,075.00	2,099,551,727.00
	EXCHANGE GAIN			216,412,175.02	566,594,775.00
	SPECIAL ALLOCATION				
	REFUND OF EXCESS CHARGES				
	SALARY BAILOUT				
	TOTAL			55,507,615,728.19	47,282,568,729.00
	NOTE 1A: EXTERNAL LOANS (NSHIP):		15		
	CSDA				130,196,452.25
	NIGERIA HEALTH INVESTMENT PROJECT (NSHIP)				2,046,519,883.00
	TOTAL				2,176,716,335.25
	NOTE 1(B):- INTERNAL LOANS:		14		
	ECA CRUDE ACCOUNT LOAN TERM			700,000,000.00	9,356,000,000.00
	BUDGET SUPPORT FACILITY			700,000,000.00	9,356,000,000.00
	TOTAL				
	NOTE 2: INDEPENDENT REVENUE (IGR)		2		
	DIRECT TAXES -NOTE 2A			5,422,639,158.56	4,671,412,706.00
	PAY - AS - YOU EARN (PAYE)			45,881,953.80	35,887,093.00
	DIRECT ASSESSMENT TAX			43,634,467.66	52,941,766.00
	WITH-HOLDING TAX ON CONTRACTS			940,681.71	1,332,443.00
	WITH-HOLDING TAX ON RENT			5,513,096,261.73	4,761,574,008.00
	TOTAL				
	NOTE 2B: SUNDRY INCOME -NOTE 2B				
	i. LICENCES-GENERAL		3	164,902,924.25	137,336,060.00
	ii. FEES-GENERAL		4	4,267,554,014.00	4,210,288,236.00
	iii. FINES-GENERAL		5	3,474,009.00	3,742,711.00
	iv. SALES-GENERAL		6	977,068,225.50	346,750,200.00
	v. EARNINGS-GENERAL		7	546,606,654.84	528,447,812.00
	vi. RENT ON GOVERNMENT BUILDINGS		8	27,298,843.19	20,940,139.00
	vii. RENT ON LANDS & OTHERS		9	343,957,277.57	296,242,195.00
	viii. REPAYMENTS - GENERAL		10	3,132,064,869.57	20,818,653.00
	ix. INVESTMENT INCOME		11		
	x. MISCELLANEOUS INCOME			9,462,976,817.92	5,564,566,006.00
	TOTAL			14,976,023,079.65	10,326,140,014.00
	TOTAL INDEPENDENT REVENUE (IGR) - (Direct Taxes + Sundry Income)				
	NOTE 2C: OTHER REVENUE SOURCES:		2A		
	DIU INCOME (INCLUDING INTEREST EARNED)			191,346,638.00	350,750,000.00
	NOTE 2D: AIDS AND GRANTS		12		
	DOMESTIC GRANTS			1,371,221,997.84	1,127,636,250.00
	FOREIGN GRANTS		13	172,519,938.89	587,243,552.00
	TOTAL			1,543,741,936.73	1,714,879,802.00

S/N	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
	NOTE 3: PERSONNEL COSTS	18		
1	Government House Administration		59,060,443.25	24,084,064.40
2	Deputy Governor's Office		6,750,357.94	23,390,412.38
3	State Boundary Commission		929,060.88	1,050,268.96
4	Office of the SSA to His Excellency on SDGs		28,844,960.84	2,830,000.00
5	State emergency Management Agency			70,000.00
6	Office of the Secretary to the State Government		161,350,071.10	399,420,802.59
7	Nasarawa State AIDS Control Agency (NASACA)		82,000.00	41,000.00
8	Nasarwa State Pension Bureau		11,165,444.25	12,289,844.37
9	Muslim Pilgrims Welfare Board		11,197,350.96	11,242,350.96
10	Christian Pilgrims Welfare Board		1,314,805.04	4,060,997.65
11	Nasarawa State House of Assembly		298,474,968.88	359,950,551.20
12	House of Assembly Service Commission		246,000.00	45,000.00
13	Ministry of Information, Culture and Tourism		91,859,033.94	50,850,991.89
14	Nasarawa State Broadcasting Service		170,402,488.69	86,849,766.40
15	Office of the Head of Service		49,340,706.98	212,599,897.64
16	Office of the State Auditor - General		29,570,079.35	24,002,835.68
17	Office of the Auditor - General for Local Government		22,267,597.25	23,428,477.84
18	Local Government Service Commission		2,957,765.92	9,385,914.16
19	Civil Service Commission		3,965,441.24	16,700,376.28
20	Nasarawa State Independent Electoral Commission		85,694,441.13	58,675,574.12
21	Ministry of Agriculture		239,299,625.48	179,662,230.01
22	College of Agriculture Lafia		529,500,052.08	485,917,305.00
23	Nasarawa Agricultural Development Project		184,799,232.13	145,051,446.27
24	Ministry of Finance & Economic Planning		73,608,879.75	202,764,891.21
25	Office of the Accountant-General		262,993,209.72	152,282,848.11
26	Board of Internal Revenue Service		101,859,830.04	75,948,521.61
27	Ministry of Commerce, Industry & Cooperatives		44,905,538.35	33,631,164.91
28	Ministry of Works, Housing & Transport		75,712,719.75	93,477,558.12
29	Ministry of Water Resources & Rural Development		17,253,703.68	15,647,104.47
30	Nasarawa State Water Board		112,311,120.52	82,610,669.53
31	Nasarawa Urban Development Board		156,361,098.96	78,303,044.70
32	Nasarawa State Community & Social Development Project		-	23,573,244.63
33	Ministry of Lands and Town Planning		41,807,123.47	55,688,427.93

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 3: PERSONNEL COSTS	18	N	N
34	Judicial Service Commission		71,893,692.74	77,285,434.23
35	Ministry of Justice		37,387,001.15	28,790,626.29
36	High Court of Justice		1,393,617,316.06	1,413,058,197.27
37	Customary Court of Appeal		81,843,040.98	75,140,660.48
38	Sharia Court of Appeal		79,052,180.32	85,749,850.85
39	Ministry of Youth & Sport Development		38,228,420.00	10,293,830.60
40	Ministry of Women Affairs & Social Development		32,179,080.30	40,776,570.30
41	Nasarawa State Rehabilitation Board		14,413,351.05	11,966,083.30
42	Ministry of Education		5,882,815,208.36	3,638,275,397.28
43	Nasarawa State Universal Basic Education Board		168,112,361.65	127,695,754.36
44	Nasarawa State Bureau for ICT (Library Board)		147,014,404.00	11,374,625.70
45	Nasarawa State Polytechnic Lafia			1,050,659,718.83
46	College of Education Akwanga			1,323,131,023.00
47	Nasarawa State University Keffi			3,812,780,422.22
48	Teachers' Service Commission		797,526.51	9,127,348.56
49	Ministry of Special Education, Science & Technology		16,743,880.28	10,397,661.04
50	Bureau for Science & Technical Education (Relevant Technology Board)		91,537,022.97	67,149,875.99
51	Ministry of Health		1,103,879,189.22	209,478,031.65
52	Primary Healthcare Development Agency		242,994.00	301,294.56
53	Dalhatu Araf Specialist Hospital		2,106,865,087.29	1,805,516,498.19
54	Hospitals Management Board		1,743,688,849.87	1,671,074,274.58
55	Ministry of Environment & Solid Minerals		17,875,783.72	36,607,168.33
56	Environmental Protection Agency			445,000.00
57	Nasarawa State Sports Council			235,208,894.34
58	Ministry of Local Government & Chieftancy Affairs		41,198,307.70	32,261,993.30
59	Nasarawa State Waste Management Bureau		34,863,000.00	
60	Ministry of Budget and Planning			12,096,469.22
	TOTAL		15,980,132,849.74	18,742,170,287.49

S/N	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
	NOTE 4: OVERHEAD COSTS	19		
1	Government House Administration		2,113,401,501.50	1,630,702,837.08
2	Deputy Governor's Office		283,731,349.50	230,013,564.00
3	State Boundary Commission		5,689,471.00	6,550,810.00
4	Office of the SSA to His Excellency on SDGs		8,808,831.38	7,022,065.00
5	State emergency Management Agency		12,886,637.00	4,330,000.00
6	Office of the Secretary to the State Governemnt		8,727,255,114.06	6,237,188,009.26
7	Nasarawa State AIDS Control Agency (NASACA)		7,035,548.94	3,904,457.50
8	Nasarawa State Pension Bureau		5,295,980.65	3,774,877.38
9	Muslim Pilgrims Welfare Board		781,237,298.87	956,019,489.57
10	Christian Pilgrims Welfare Board		209,815,124.50	165,418,401.50
11	Nasarawa State House of Assembly		860,237,164.02	1,088,182,839.65
12	House of Assembly Service Commission		5,298,558.28	2,982,540.14
13	Ministry of Information, Culture and Tourism		37,612,624.00	130,202,980.58
14	Nasarawa State Broadcasting Service		78,347,049.00	64,375,546.43
15	Office of the Head of Service		71,700,306.00	62,524,428.50
16	Office of the State Auditor - General		11,095,320.41	9,143,022.13
17	Office of the Auditor - General for Local Government		7,112,153.00	5,905,232.00
18	Local Government Service Commission		6,745,658.02	2,411,079.50
19	Civil Service Commission		21,043,352.00	18,032,103.00
20	Nasarawa State Independent Electoral Commission		13,360,227.26	4,000,050.48
21	Ministry of Agriculture		31,383,886.22	24,433,880.95
22	College of Agriculture Lafia			88,474,146.00
23	Ministry of Finance & Economic Planning		66,458,720.50	38,864,466.00
24	Office of the Accountant-General		35,223,790.66	61,810,110.00
25	Board of Internal Revenue Service		182,695,618.62	206,447,442.57
26	Ministry of Commerce, Industry & Cooperatives		36,046,774.50	23,562,856.26
27	Ministry of Works, Housing & Transport		115,324,054.40	162,484,360.48
28	Ministry of Water Resources & Rural Development		20,730,406.94	22,411,269.17
29	Nasarawa State Water Board		141,431,517.66	200,237,105.37
30	Nasarawa Urban Development Board		48,373,377.92	384,028,645.46
30	Nasarawa State Community & Social Development Project			
31	Nasarawa Agricultural & Development Programme (NADP)		2,838,723.72	2,032,004.53

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
		19	N	N
	NOTE 4: OVERHEAD COSTS			
32	Ministry of Lands and Town Planning		57,819,352.00	22,908,370.50
33	Judicial Service Commission		29,924,924.00	22,321,797.71
34	Ministry of Justice		205,919,286.27	223,927,312.39
35	High Court of Justice		158,610,912.55	123,471,883.63
36	Customary Court of Appeal		37,891,121.50	31,659,392.52
37	Sharia Court of Appeal		26,711,988.22	10,922,519.00
38	Ministry of Youth & Sport Development		215,843,965.00	18,049,940.52
39	Ministry of Women Affairs & Social Development		45,592,560.21	32,756,005.53
40	Nasarawa State Rehabilitation Board		10,142,279.33	6,760,098.00
41	Ministry of Education		709,369,745.50	325,652,542.02
42	Nasarawa State Universal Basic Education Board		115,563,405.78	68,635,491.50
43	Nasarawa State Bureau for ICT (Library Board)		11,410,867.50	2,551,179.00
44	Nasarawa State Polytechnic Lafia			295,729,208.56
45	College of Education Akwanga			517,916,002.00
46	Nasarawa State University Keffi			822,588,169.78
47	Teachers' Service Commission		3,088,675.67	3,686,960.19
48	Ministry of Special Education, Science & Technology		75,861,210.53	40,567,386.70
49	Bureau for Science & Technical Education (Relevant Technology Board)		10,495,315.54	10,592,268.97
50	Nasarawa State Scholarship Board		1,196,194.50	1,200,394.38
51	Ministry of Health		83,835,123.50	172,530,196.50
52	Primary Healthcare Development Agency		459,757,805.68	399,251,937.19
53	Dalhatu Araf Specialist Hospital		86,673,975.04	91,449,996.71
54	Hospitals Management Board		343,992,966.48	247,574,272.48
55	School of Nursing & Midwifery		8,318,750.34	5,403,212.25
56	School of Health Technology		1,652,756.59	1,816,346.20
57	Ministry of Environment & Solid Minerals		141,159,420.58	39,250,281.36
58	Environmental Protection Agency		970,156.06	959,776.84
59	Nasarawa State Waste Management Bureau		234,704,933.20	266,882,474.00
60	Ministry of Local Government & Chieftancy Affairs		8,625,851.00	14,558,078.45
61	Rural Water Supply & Sanitation Agency		-	1,220,164.50
	TOTAL		17,033,349,683.10	15,670,264,279.87

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 5: GRANTS TO BOARDS & PARASTATALS:		N	N
1	Doma College of Arabic and Islamic Studies			1,341,792.91
2	Nasarawa State University, Keffi		1,837,502,020.00	
3	College of Education, Akwanga		1,313,949,806.76	
4	Nasarawa State Polytechnic, Lafia		1,189,662,109.00	
5	College of Agriculture, Lafia		528,626,014.44	
6	NAEPA		72,476,431.00	
7	Bilingual		2,843,491.46	
8	Nigeria Television Authority (NTA) Lafia		5,000,000.00	6,000,000.00
9	Precious FM Lafia		4,000,000.00	6,500,000.00
	TOTAL		4,954,059,872.66	13,841,792.91
	NOTE 6: CONSOLIDATED REVENUE FUND CHARGES:			
1	AEDC(Payment of Electricity Bills)		73,120,696.03	116,893,901.99
2	Salaries - Public Office Holders	17	932,500,674.99	521,400,326.62
3	Overhead Costs	17	44,551,300.00	16,358,848.62
4	Public Debts Cahrges (Loan Interest Charges)	16 B,C	1,768,564,942.77	1,884,712,769.87
	TOTAL		2,818,737,613.79	2,539,365,847.10
	NOTE 7: CONSTRUCTION/PURCHASE OF FIXED ASSETS:			
1	Capital Expenditure - Administrative Sector	20	1,144,969,057.32	2,552,367,542.95
2	Capital Expenditure - Economic Sector	20	20,596,822,530.39	14,196,395,228.20
3	Capital Expenditure - Law & Justice Sector	20	552,843,087.27	196,224,579.22
4	Capital Expenditure - Social Sector	20	1,376,314,444.15	4,742,978,290.50
5	Judgement Debts		422,844,189.06	
	TOTAL		24,093,793,308.19	21,687,965,640.87

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 8 REPAYMENT OF EXTERNAL LOANS:		N	N
1	Nasarawa State - Plateau State Water Project	16B	3,341,039.77	3,332,167.40
2	Nasarawa State - Plateau State Water Project		13,697,053.15	13,600,682.80
3	Nasarawa State - Plateau State Water Project		3,492,150.94	3,472,533.56
4	Nasarawa State Health System Development Project I		12,687,159.99	12,599,191.89
5	Nasarawa State Community Based Urban Dev. Project		106,226,235.95	105,489,828.48
6	Nasarawa State HIV/AIDS Programme		42,573,302.77	42,278,386.62
7	Nasarawa State Community & Social Development Project		14,268,481.46	-
8	Nasarawa State Third Fadama Projets		14,268,481.46	-
9	Nasarawa State Health System Development Project II		10,148,769.72	-
10	Nasarawa State Health Investment Project		-	-
	TOTAL		220,702,675.21	180,772,790.75

NOTE 9 REPAYMENT OF INTERNAL LOANS:		16C	
1	SBN - Security and Exchange Bond	736,655,537.02	637,452,060.15
2	3.98N - Salary Bailout - Fidelity Bank Plc	95,264,457.32	87,527,796.13
3	10BN - Infrastructural Dev. Loan - Access Bank Plc	220,730,227.10	201,799,995.64
	TOTAL	1,052,650,221.44	926,779,851.92

S/N	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
NOTE 10 PROJECTS & PROGRAMMES INTERVENTION FUNDS:				
1	Office of the SSA to His Excellency on SDGs		11,031,333.90	105,248,695.92
2	Nasarawa State Universal Basic Education Board		3,880,472,810.50	6,139,087,204.11
3	FIDELITY BANK - SOCU		711,248.30	2,018,842.00
4	FIDELITY BANK - CSDA - IDA Interest Account		9,275,712.50	25,593,459.63
5	FIDELITY BANK - CSDP - GCC Interest Account		507,956.07	591,034.10
6	FIDELITY BANK - Saving One-Million Life		425,280,239.75	430,838,830.00
7	FCMB - NSG DLI Dollar Account		122,769,246.60	167,588,481.15
8	FIDELITY BANK - CSDP - IDA		97,678,712.63	11,157,646.05
9	CSDP GCC Project Account		13,869,147.74	
10	Fidelity Bank - NSHIP Project IDA Account		2,665,797,180.00	1,317,948,738.72
11	Nasarawa State University Keffi		611,275,119.30	
12	Nasarawa State Polytechnic			22,493,126.53
13	College of Education Akwanga			56,224,362.00
14	College of Agriculture Lafia			3,963,972.00
	TOTAL		7,227,393,587.99	8,894,029,511.51

NOTE 10 A TREASURIES AND BANK BALANCES:

1	Government House Administration	50,905.90	16,242,407.23
2	Deputy Governor's Office	426.83	1,476.33
3	State Boundary Commission	22,731.82	17,834.82
4	State emergency Management Agency	75,406.50	1,171,123.50
5	Office of the Secretary to the State Governemnt	212,256,575.41	34,563,625.00
6	Nasarawa State AIDS Control Agency (NASACA)	8,402,601.83	201,941.50
7	Nasarwa State Pension Bureau	706,825.21	188,005.86
8	Nasarawa State Pension Bureau	57,083,790.58	
9	Nasarwa State Pension Bureau	69,442,124.97	
10	Muslim Pilgrims Welfare Board	6,308,622.71	2,284,086.20
11	Christian Pilgrims Welfare Board	57,044,575.71	9,045,682.21
12	Nasarawa State House of Assembly	11,856.00	12,331.00
13	Nasarawa State House of Assembly Service Commission	15,076.31	48,273.49
14	Nasarawa State House of Assembly		2,900,332.00
15	Ministry of Information, Culture and Tourism	3,446,153.93	210,459.90
16	Nasarawa State Broadcasting Service	101,637.25	12,159.25
17	Nasarawa State Broadcasting Service	121,556.23	
18	Nasarawa State Broadcasting Service	1,008,662.15	

NOTE 10 A TREASURIES AND BANK BALANCES:

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
			N	N
19	Nasarawa State Broadcasting Service		165,475.50	
20	Nasarawa State Broadcasting Service		33,875.78	72,518.21
21	Office of the Head of Service		43,475.54	3,629.56
22	Office of the State Auditor - General		2,409.51	5,027.50
23	Office of the Auditor - General for Local Government		4,874.50	255,038.46
24	Local Government Service Commission		81,081.16	6,792.12
25	Civil Service Commission		9,692.12	120,814.43
26	Nasarawa State Independent Electoral Commission		76,543.19	33,097,165.10
27	Ministry of Agriculture		3,389,898.72	
28	Nasarawa State Agricultural Development Programme (NADP)		36,604.80	
29	Nasarawa State Agricultural Development Programme (NADP)		43,479.23	
30	Nasarawa State Agricultural Development Programme (NADP)		23,172.35	
31	Nasarawa State Agricultural Development Programme (NADP)		84.09	
32	Ministry of Finance & Economic Planning		3,486.59	10,399.09
33	Office of the Accountant-General		2,020,873.20	21,438,639.00
34	Office of the Accountant-General (CRF) - Recurrent		890,590.26	
35	Office of Internal Revenue Service		5,415,612.13	34,383,141.95
36	Board of Commerce, Industry & Cooperatives		2,000,000.00	29,178,195.13
37	Ministry of Commerce, Industry & Cooperatives		7,190.00	
38	Ministry of Commerce, Industry & Cooperatives		56,574.00	
39	Ministry of Commerce, Industry & Cooperatives		5,843,539.04	
40	Ministry of Commerce, Industry & Cooperatives		185,043.91	
41	Ministry of Commerce, Industry & Cooperatives		1,536.75	
42	Ministry of Works, Housing & Transport		58,338,406.78	117,977,939.66
43	Ministry of Water Resources & Rural Development		4,543.04	2,986.62
44	Ministry of Water Resources & Rural Development		39,593.08	
45	Nasarawa State Water Board		95,406.76	2,343,098.77
46	Nasarawa State Water Board		151,598.34	
47	Nasarawa State Water Board		101,218.77	
48	Nasarawa State Water Board		34,817.06	
49	Nasarawa State Water Board		70,859.65	
50	Nasarawa State Water Board		14,561.83	
51	Nasarawa State Water Board		14,134.58	

S/N	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
	NOTE 10 A TREASURIES AND BANK BALANCES:			
52	Nasarawa State Water Board		23,149.59	
53	Nasarawa State Water Board		27,944.38	
54	Nasarawa State Water Board		344,539.48	
55	Nasarawa State Water Board		103,846.36	
56	Nasarawa State Water Board		40,126.84	
57	Nasarawa Urban Development Board		36,604.80	10,217,516.39
58	Nasarawa Urban Development Board		43,479.23	
59	Nasarawa Urban Development Board		84.09	
60	Nasarawa Urban Development Board		23,172.35	
61	Nasarawa State Community & Social Development Project			5,807,706.93
62	Ministry of Lands and Town Planning		135,495.93	
63	Ministry of Lands and Town Planning		32,358,796.35	
64	Judicial Service Commission		12,775.48	8,450.62
65	Ministry of Justice		12,497,235.68	6,514,705.29
66	Ministry of Justice		85,245,288.55	
67	High Court of Justice		889.58	853.00
68	Customary Court of Appeal		5,150.60	2,711.36
69	Sharia Court of Appeal		831.83	1,000.50
70	Ministry of Education		48,603,817.62	65,179.41
71	Nasarawa State Universal Basic Education Board		5,472,181.85	546,826.76
72	Nasarawa State Universal Basic Education Board		18,877.27	
73	Nasarawa State Universal Basic Education Board		39,088.80	
74	Nasarawa State Universal Basic Education Board		6,249,559.96	
75	Nasarawa State Universal Basic Education Board		28,144,275.92	
76	Nasarawa State Universal Basic Education Board		82,213.56	
77	Nasarawa State Universal Basic Education Board		86,132.67	
78	Nasarawa State Universal Basic Education Board		103,714.98	
79	Teachers' Service Commission		3,559.11	3,406.78
80	Ministry of Special Education, Science & Technology		5,138.20	1,008,357.80
81	Nasarawa State Scholarship Board		4,789.33	983.83
82	Ministry of Health		31,012,073.74	136,950,605.50
83	Primary Healthcare Development Agency		26,606,680.03	10,879,347.60
84	Dalhatu Araf Specialist Hospital		4,078,438.14	4,716,218.21

DETAILS		SCHEDULE	ACTUAL 2018	ACTUAL 2017
S/N			N	N
	NOTE 10 A - TREASURIES AND BANK BALANCES:			
85	Hospitals Management Board		54,479,630.77	17,626,247.94
86	School of Nursing & Midwifery		13,309.94	1,517.24
87	School of Health Technology		149,896.35	1,132.94
88	Ministry of Youth & Sport Development		278,324.68	6,838.50
89	Ministry of Women Affairs & Social Development		2,965,762.61	1,368,522.28
90	Bureau for Science & Technical Education (Relevant Technology Board)		15,178.81	98,544.35
91	Nasarawa State Rehabilitation Board		2,382.87	2,683.50
92	Ministry of Environment & Solid Minerals		28,271,048.64	1,976.64
93	Environmental Protection Agency		1,226.90	2,837.87
94	Ministry of Local Government & Chieftancy Affairs		2,043,440.36	3,383.86
95	Nasarawa State Waste Management Bureau		544,616.63	
96	Nasarawa State Sports Council			39.68
97	Nasarawa State Bureau for ICT (Library Board)			1,833.05
98	Rural Water Supply & Sanitation Agency			192.72
99	Sub-Treasury Lafia		2,192,230,216.75	230,807,900.50
100	FIDELITY BANK - NSG VAT Account		102,952,823.71	342,427,225.41
101	FIDELITY BANK - Nasarawa State CRF Account		4,802,071.49	930,776,579.71
102	ECO BANK - Sales of Assets Proceed Account		118,000,430.90	
103	ECO BANK - Nasarawa State Refund Account		35,933,686.90	
104	DIAMOND BANK - Land Revenue Account I		187,297,961.04	117,365,962.71
105	DIAMOND BANK - Land Revenue Account II		37,113,545.12	
106	DIAMOND BANK - Rent Deduction Account		13,024,464.26	19,622,888.24
107	DIAMOND BANK - Badakoshi Agric. Loan Repayment Account		7,746,121.50	7,646,184.50
108	FIDELITY BANK - Flood Fund Account		9,470,794.68	20,325,174.38
109	FIDELITY BANK - NSG Bond Proceed Account		7,448,744.81	132,269,064.64
110	DIAMOND BANK - Paris Club Refund Account		1,325,087.28	6,713,522.17
111	FIDELITY BANK - Paris Club Refund Account		5,296,893.81	55,296,954.81
112	ZENITH BANK - NUDB DED.		120,470,661.94	156,525,582.08
113	FIDELITY BANK - Reserve Account		858,858,075.04	7,579,684.50
114	FCMB - Reserve Account			500,000,000.00
115	ACCESS BANK - Infrastructural Dev. Account		32,619,107.04	32,027,260.00
116	ACCESS BANK - Budget Support Facility Account		105,409.22	2,443,503.00
117	FCMB - Out door Advert & Telecom Unit		20,722.05	20,764.05

S/N	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
	NOTE 10 A TREASURIES AND BANK BALANCES:			
118	UNITY BANK - Staff Loan Account		2,760,150.35	2,950,439.90
119	ZENITH BANK - NSHA Motor Vehicle Recovery Account		27,750,978.10	9,318,483.35
120	DIAMOND BANK - Motor Vehicle Repayment Account		47,843,548.89	19,579,330.57
121	STANBIC - Special Project Account		47,060,861.87	-
122	UBA - CRF		271,653,288.60	-
123	ECO Bank - Refund Account		35,933,686.90	241,289,458.90
124	FBN - FERTILEZER PROCEED ACCOUNT		22,795,182.00	-
	Total		5,055,989,016.71	3,336,620,707.86
	NOTE 11 INVESTMENTS AND OTHER ASSETS:			
1	Nigeria Delta Power Holding CO. Ltd - Ord. Shares N1 each		10,503,569.00	10,503,569.00
2	Nigeria Sovereign Investment Authority - NSSG USD5,355,681.88 @ N155/1USD		830,130,691.40	830,130,691.40
	Total		840,634,260.40	840,634,260.40
	NOTE 12 INTERNAL LOANS:			
1	58N - Security and Exchange Bond		2,382,973,045.75	3,119,628,582.77
2	3.9BN - Salary Bailout - Fidelity Bank Plc		3,673,775,404.28	3,769,039,861.60
3	10BN - Infrastructural Development Loan - Access Bank		9,422,588,166.91	9,643,318,394.01
4	Budget Support Facility		10,066,000,000.00	9,366,000,000.00
	Total		25,545,336,616.94	25,897,986,838.38

S/N	DETAILS	SCHEDULE	ACTUAL 2018 N	ACTUAL 2017 N
	NOTE 13 EXTERNAL LOANS:			
		EXCHANGE RATE USED	N305 : 1USD	N196.95 : 1USD
1	Nasarawa State - Plateau State Water Project (CHF)		75,652,645.30	51,472,289.68
2	Nasarawa State - Plateau State Water Project (USD)		311,793,188.75	210,090,385.83
3	Nasarawa State - Plateau State Water Project - (EUR) -ADF		75,988,563.15	53,640,510.26
4	Nasarawa State Health System Development Project I - (IDA)		396,370,066.95	269,562,814.05
5	Nasarawa State Community Based Urban Dev. Project - (IDA)		4,346,628,742.90	2,935,019,597.17
6	Nasarawa State HIV/AIDS Programme - (IDA)		1,340,727,646.75	911,582,237.96
7	Nasarawa State Community & Social Development Project - (IDA)		1,364,844,143.15	909,372,277.77
8	Nasarawa State Third Fadama Projects - (IDA)		1,837,299,934.05	1,225,401,826.35
9	Nasarawa State Health System Development Project II - (IDA)		1,004,947,809.25	669,357,602.39
10	Nasarawa State Health Investment Project - (IDA)		7,296,765,240.30	5,148,446,316.00
	S/Total		18,051,017,980.55	12,383,945,857.47
11	Nigeria State Health Investment Project (NSHIP)		-	2,046,519,883.00
12	CSDA		-	130,196,452.25
	S/Total		18,051,017,980.55	2,176,716,335.25
	G/Total		18,051,017,980.55	14,560,662,192.72

SCHEDULE OF DETAILED REVENUE 2018										
ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL	ACTUAL	ACTUAL	APPROVED BUDGET	FINAL BUDGET	VARIANCE AMOUNT	%STAGE ACHVD	APPROVED BUDGET
			2017	2018	2018	2018	2018	2018	2018	2019
			N	N	N	N	N	N		N
022000100100	1101	GOVT. SHARE OF FAAC S/REVENUE	47,282,568,729	55,507,615,728	55,500,000,000	55,500,000,000	55,500,000,000	7,615,728	100	56,000,000,000
	1101	OFFICE OF THE ACCOUNTANT GENERAL								
	11010101	Statutory Revenue Allocation	26,148,480,559	39,213,096,989	36,000,000,000	36,000,000,000	36,000,000,000	3,213,096,989	109	42,000,000,000
	11010201	Share of Value Added Tax (VAT)	8,632,442,754	9,601,250,636	12,000,000,000	12,000,000,000	12,000,000,000	(2,398,749,364)	80	11,000,000,000
	11010301	Refund of Excess Charges		216,412,175				216,412,175		
	11010404	Share of Forex Equalization		848,009,576				848,009,576		
	11010404	Paris Club Refunds		5,103,935,647				5,103,935,647		
	11010301	Excess Crude Savings	733,400,572							
	11010404	Refund from NNPC	9,102,098,342	131,549,630				131,549,630		
	11010403	Exchange Gain	2,099,551,727	393,361,075	3,500,000,000	3,500,000,000	(3,106,638,925)		11	1,500,000,000
	11010404	Special Allocation	566,594,775		4,000,000,000	4,000,000,000	(4,000,000,000)			1,500,000,000
		TOTAL	47,282,568,729	55,507,615,728	55,500,000,000	55,500,000,000	55,500,000,000	7,615,728	100	56,000,000,000
	12	INDEPENDENT REVENUE	10,326,140,013	14,976,023,080	42,721,340,061	42,721,340,061	42,721,340,061	(27,745,316,981)	116	20,349,528,255
022000800100	1201	TAX REVENUE	4,761,574,008	5,513,096,262	6,102,505,000	6,102,505,000	6,102,505,000	(589,408,738)	90	7,423,100,309
		BOARD OF INTERNAL REVENUE SERVICE								
	12010101	Pay As You Earn (PAYE)	4,671,412,706	5,422,639,159	6,000,000,000	6,000,000,000	6,000,000,000	(577,360,841)	90	7,227,595,309
	12010102	Direct Assessment Tax	35,887,093	45,881,954	40,000,000	40,000,000	40,000,000	5,881,954	115	80,000,000
	12010103	Withholding Tax on Contracts	52,941,766	43,634,468	60,000,000	60,000,000	60,000,000	(16,365,532)	73	80,000,000
	12010104	Withholding Tax on Rent	1,332,443	940,682	2,000,000	2,000,000	2,000,000	(1,059,318)	47	35,000,000
	12010105	Entertainment Tax			5,000	5,000	5,000	(5,000)		5,000
		S/Total	4,761,574,008	5,513,096,262	6,102,005,000	6,102,005,000	6,102,005,000	(589,908,738)	90	7,423,600,309
021500100100	12010106	MINISTRY OF AGRICULTURE			500,000	500,000	500,000	(500,000)		500,000
		Cattle Tax								
		MINISTRY OF FINANCE & ECONOMIC PLANNING								
	1201	DII Income (NSHIP)	350,750,000	191,346,638				191,346,638		
	1202	NON-TAX REVENUE	5,564,566,005	9,462,976,818	36,618,835,061	36,618,835,061	36,618,835,061	(27,155,908,243)	26	12,926,427,946
	120201	Licences - General	137,336,060	164,902,924	224,150,000	224,150,000	224,150,000	(59,247,076)	74	292,693,267

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		SCHED	APPROVED BUDGET		APPROVED BUDGET		VARIANCE 2017 AMOUNT	%STAGE ACHVD		APPROVED BUDGET	
			2017	2018		2018	2018	2018	2018		2018	2018		
														N
022000800100		BOARD OF INTERNAL REVENUE SERVICE												
12020101		Pool Betting & Casino Licences/Gaming		800,000			10,000	10,000	790,000			8,000	60,000,000	
12020102		Motor Licences Administration	10,848,400	17,972,691			20,000,000	20,000,000	(2,027,309)			90	20,000,000	
12020103		National Driver's Licences (ENDL)	29,715,000	40,246,000			50,000,000	50,000,000	(9,754,000)			80	50,000,000	
12020104		Road Traffic Licences (Auto. Reg.)	63,158,985	64,797,888			80,000,000	80,000,000	(15,202,112)			81	80,000,000	
12020105		New Number Plates Licences	27,647,100	40,260,870			40,000,000	40,000,000	260,870			101	50,053,267	
		S/total	131,369,485	164,077,449			190,010,000	190,010,000	(25,932,551)			86	260,053,267	
052100100100		MINISTRY OF HEALTH												
12020106		Patent Medicine Licences	2,529,875	31,875			3,000,000	3,000,000	(2,968,125)			1	2,000,000	
12020107		Private clinic/Hospital Licences	3,125,000				30,000,000	30,000,000	(30,000,000)				30,000,000	
12020108		Traditional Medicine Licences					40,000	40,000	(40,000)				40,000	
		S/total	5,654,875	31,875			33,040,000	33,040,000	(33,008,125)			0	32,040,000	
012300100100		MINISTRY OF INFO. CULTURE & TOURISM												
12020109		Auctioneers Licences		51,600			100,000	100,000	(48,400)			52	100,000	
022900100100		MINISTRY OF WORKS, HOUSING & TRANS.												
12020110		Petrol Station Sub-Lease		742,000			500,000	500,000	(500,000)				500,000	
12020111		Rent from Divisional Engr. Quarters	311,700	742,000			500,000	500,000	242,000			148		
		S/total	311,700	742,000			1,000,000	1,000,000	(258,000)			74	500,000	
051400100100		MINISTRY OF WOMEN AFFAIRS & SOC. DEV												
12020112		Cinematography Inspection												
120204		Fees - General	4,210,288,236	4,267,554,014	4		5,351,141,932	5,351,141,932	(1,083,587,918)			80	5,567,200,000	
022000800100		BOARD OF INTERNAL REVENUE SERVICE												
12020401		Stamp Duty Fees	5,845,000	5,298,557			20,000,000	20,000,000	(14,701,443)			26	10,000,000	
12020402		Development Levy	86,852,201	24,813,435			100,000,000	100,000,000	(75,186,565)			25	50,000,000	
12020403		Other revenue (Fees)	164,211,951	196,246,035			200,000,000	200,000,000	(3,753,965)			98	200,000,000	
		S/total	256,909,152	226,358,027			320,000,000	320,000,000	(93,641,973)			71	260,000,000	
032605100100		HIGH COURT OF JUSTICE												
12020418		Court Fee	20,324,900	22,059,422			15,000,000	15,000,000	7,059,422			147	20,000,000	
12020419		Probate Fee	6,737,911	19,602,205			15,000,000	15,000,000	4,602,205			131	15,000,000	
12020420		Court General Affidavit		1,752,867			5,000,000	5,000,000	(3,247,133)				3,000,000	
		S/total	27,062,811	43,414,494			35,000,000	35,000,000	8,414,494			124	38,000,000	

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET		VARIANCE 2017		%TAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018	2018	2018	2018	2018		
				N	N	N	N	N	N		N
026000100100		MINISTRY OF LAND & PHYSICAL PLANNING	4								
12020404		4% Charges on Compensation		29,564,799	3,652,068	80,000,000	80,000,000	(76,347,932)		5	20,000,000
12020405		Survey Fees		29,652	13,048,601	2,000,000	2,000,000	11,048,601		652	4,000,000
12020406		Layout Approval & Contravention Fee		-	-	1,500,000	1,500,000	(1,500,000)		-	1,500,000
12020408		Registration & Search of Document Fee		9,715,310	21,665,084	12,000,000	12,000,000	9,665,084		181	12,000,000
12020409		Consent Fee		986,000	1,594,500	2,000,000	2,000,000	(405,500)		80	2,000,000
12020410		Other Sundry Application & Proc. Fee		23,775,441	760,000	5,000,000	5,000,000	(4,240,000)		15	2,000,000
12020411		R of O Application & Processing Fee		30,519,649	37,714,666	70,000,000	70,000,000	(32,285,334)		54	70,000,000
12020412		Right of Occupancy Fee		1,021,439	6,167,376	3,000,000	3,000,000	3,167,376		206	10,000,000
12020413		Re-certification Fee		446,000	570,000	10,000,000	10,000,000	(9,430,000)		6	3,000,000
12020414		Confirmation Fee		40,000	14,000	1,000,000	1,000,000	(986,000)		1	200,000
12020415		Site Plan Fee		147,000	6,000	200,000	200,000	(194,000)		3	100,000
12020416		Sites & Services Scheme Fees		-	-	-	-	-			
12020416		Site Inspection Fee		30,000	21,000	1,000,000	1,000,000	(979,000)		2	500,000
12020402		Development Levy		-	63,133,313	50,000,000	50,000,000	13,133,313		126	50,000,000
		S/total		96,275,290	148,346,608	237,700,000	237,700,000	(89,353,392)		62	175,300,000
032605200100		CUSTOMARY COURT OF APPEAL	4								
12020418		Court Fee		486,750	873,500	400,000	400,000	(170,290,272)		218	1,000,000
032605300100		SHARIA COURT OF APPEAL	4								
12020418		Court Fee		-	73,150	150,000	150,000	(170,290,272)		49	150,000
0220000100100		MINISTRY OF FIN. & ECONOMIC PLANNING									
12020421		Registration of Contractors & Tender Fee		900,000	550,000	2,000,000	2,000,000	(1,450,000)		28	2,000,000
12020422		Renewal of Contractors' Registration Fee		250,000	350,000	500,000	500,000	(150,000)		-	500,000
12020423		Tender (Bidding) Fee		-	-	5,000,000	5,000,000	(5,000,000)		-	5,000,000
		S/total		1,150,000	900,000	7,500,000	7,500,000	(6,600,000)		12	7,500,000
025900100100		MINISTRY OF WORKS, HOUSING & TRANS.	4								
12020424		Fire Service Fee		816,200	409,000	1,000,000	1,000,000	(11,600,000)		41	1,000,000
025905300100		NASARAWA URBAN DEV. BOARD	4								
12020425		Right of Way Permission Fee		-	20,000,000	200,000	200,000	19,800,000		10,000	200,000
12020426		Fumigation Fee		-	-	-	-	-			
12020427		Refuse Collection Fee		-	-	-	-	-			
12020428		Building Plan Approval Fee		167,126,472	215,406,938	250,000,000	250,000,000	(34,593,062)		86	250,000,000
12020429		Outdoor Advertisement fee		-	2,336,500	2,000,000	2,000,000	336,500		117	3,000,000
12020430		Renewal Fee for Outdoor Advertisement		-	-	3,000,000	3,000,000	(3,000,000)		-	2,000,000
		S/total		167,126,472	237,743,438	255,200,000	255,200,000	(17,456,562)		93	255,200,000

SCHEDULE OF DETAILED REVENUE 2018												
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET 2018	APPROVED BUDGET 2018	APPROVED BUDGET 2018	VARIANCE 2017 AMOUNT		STAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018				2018	2018		
053505300100		N/S WASTE MGT. BUREAU	4									
	12020426	Fumigation Fee				1,000,000	1,000,000					1,000,000
	12020427	Refuse Collection Fee				5,000,000	5,000,000					5,000,000
	12020431	Septic Tank Emptier Services				2,000,000	2,000,000					1,000,000
	12020432	Miscellaneous Receipts				3,000,000	3,000,000					2,000,000
		S/total				11,000,000	11,000,000					9,000,000
021500100100		MINISTRY OF AGRICULTURE	4									
	12020433	Fishing Permit Fee		61,500	80,000	200,000	200,000		(120,000)		40	200,000
	12020434	Abattoir Fee		1,800,000	4,800,000	2,000,000	2,000,000		2,800,000		240	4,000,000
	12020435	Veterinary Hospital/Clinic Treatment Fee		212,950	287,400	500,000	500,000		(212,600)		57	500,000
	12020436	Inspection of Livestock/Produce Fee		4,000,000	900,000	10,000,000	10,000,000		(9,100,000)		9	5,000,000
		S/total		6,074,450	6,067,400	12,700,000	12,700,000		(6,632,600)		48	9,700,000
052100100100		MINISTRY OF HEALTH	4									
	12020437	Private Practice Renewal Fee		15,653,000	16,133,322	20,000,000	20,000,000					25,000,000
052100100100		SCHOOL OF HEALTH TECHNOLOGY, KEFFI										
	12020438	Tuition Fee			4,947,800	1,200,000	1,200,000		3,747,800		412	1,200,000
	12020439	Accommodation Fee			1,250,000	2,000,000	2,000,000		(750,000)		63	2,000,000
		S/total			6,197,800	3,200,000	3,200,000		2,997,800		475	3,200,000
052100100100		SCH. OF NURSING & MIDWIFERY, LAFIA	4									
	12020438	Tuition Fee		7,925,000	7,017,000	6,500,000	6,500,000		517,000		108	6,500,000
	12020439	Accommodation Fee		1,355,000	565,000	400,000	400,000		165,000		141	800,000
	12020402	Development Levy		5,000,000								
	12020441	Caution Fee										
	12020442	Sports Fee										
	12020443	ID Card Fee										
	12020444	Certificate Verification Fee										
	12020445	Utility Fee										
	12020446	Medical Fee										
	12020447	Examination Fee										
	12020448	ICT Training Fee										
		S/total		14,280,000	7,582,000	6,900,000	6,900,000		682,000		110	7,300,000
051400100100		MIN. OF WOMEN AFFAIRS & SOC. DEV	4									
	12020449	Registration of Women Cooperative Groups			15,000	10,000	10,000		5,000		150	20,000
051300100100		MIN OF YOUTH & SPORTS DEV./NSSC										
	12020450	Gate Fee from Lafia Township Stadium		438,920	427,205	600,000	600,000		(172,795)		71	600,000
	12020451	Gate Fee from Keffi Mini Stadium			4,500	50,000	50,000		(45,500)		9	50,000
	12020452	Players' Transfer Fee, Nasarawa United FC				400,000	400,000		(400,000)		-	400,000
	12020452	Players' Transfer Fee, Amazons FC				200,000	200,000		(200,000)		-	200,000
		S/total		438,920	431,705	1,250,000	1,250,000		(818,295)		35	1,250,000

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHEDULE OF DETAILED REVENUE 2018						APPROVED BUDGET 2018	APPROVED BUDGET 2019	VARIANCE 2017 AMOUNT	%STAGE ACHVD 2018
			ACTUAL		ACTUAL		APPROVED BUDGET					
			2017	2018	2017	2018	2018	2018				
			SCHD									
			4	N	N	N	N	N	N	N	N	
O22200100100		MIN. OF COMMERCE, INDUSTRY & CO-OP										
12020453		Application Fee for Small Scale Loan				50,000		50,000	(50,000)			
12020454		Registration Fee of Business Premises				30,000,000		30,000,000	(30,000,000)			
12020455		Leasing Fee of Masaka Beef Company				10,000,000		10,000,000	(10,000,000)			
12020456		Keffi New Modern Market Fee		99,339		15,000,000		15,000,000	(14,900,662)		1	
12020457		Karu International Modern Market Fee		57,705,604		100,000,000		100,000,000	(42,294,397)		58	
12020458		Lafia Modern Market Fee		47,267,941		40,000,000		40,000,000	7,267,941		118	
12020459		Akwanga Modern Market Fee				10,000,000		10,000,000	(10,000,000)			
12020460		Nasara Sacks & Packaging Industry Fees				5,000,000		5,000,000	(5,000,000)			
12020461		Registration Fee of Cooperative Societies				500,000		500,000	(224,000)		55	
12020462		Registration Fee for CBOs, NGOs		276,000		20,000		20,000	(20,000)			
12020464		Lafia Ultra - Modern Market Fee		6,744,580		15,000,000		15,000,000	(15,000,000)			
12020465		Lafia Neighbourhood Market Fee		7,656,520		10,000,000		10,000,000	(2,343,481)			
12020466		Shingle Haulage Fee		300,000		3,000,000		3,000,000	(3,000,000)			
12020467		Leasing Fee of Fertilizer Blending Plant				15,000,000		15,000,000	(15,000,000)			
		\$/total		127,125,732		253,570,000		253,570,000	(149,564,598)		45	
O53500100100		MIN. OF ENVIRONMENT & SOLID MINERAL										
12020468		Forest Permit & Compoundment Levies		2,000,000		7,000,000		7,000,000	(5,000,000)		29	
12020469		Gasceous Emission & Waste Basket Permit		4,449,401		5,000,000		5,000,000	(550,599)		89	
12020470		Forest Inspection Fee				500,000		500,000	(500,000)			
12020471		Quarry Sand Dredging Fees				1,000,000		1,000,000	(1,000,000)			
12020472		Metal Scraps Collection Fees				600,000		600,000	(600,000)			
12020473		Supply & Distribution Fee of Waste Bin				1,500,000		1,500,000	(1,500,000)			
12020474		Levies from Filling Stations				2,000,000		2,000,000	(2,000,000)			
12020475		Ecological Fund		2,000,000		200,000,000		200,000,000	(198,000,000)		1	
12020476		Mining Activities Fee				2,000,000		2,000,000	(2,000,000)			
12020478		Environmental Impact Assessment Fee				60,000		60,000	(60,000)			
12020477		Refuse Collection Fee				200,000		200,000	(200,000)			
12020479		Registration of Mining Operation				200,000		200,000	(200,000)			
12020480		Polluters Levy		5,506,916		15,000,000		15,000,000	(7,957,497)		47	
		\$/total		5,506,916		235,060,000		235,060,000	(219,568,096)		7	
O53500600100		N/STATE ENVIRON. PROTECTION AGENCY										
12020480		Polluters Levy				100,000		100,000	(100,000)			
12020478		Environmental Impact Assessment Fee				100,000		100,000	(100,000)			
		\$/total				200,000		200,000	(200,000)			
O51700100100		MINISTRY OF EDUCATION										
12020482		Private Schools Registration/Renewal Fee		47,750,000		7,000,000		7,000,000	40,750,000		682	
12020483		Reg. Fee of Private Higher Institutions				2,000,000		2,000,000	(2,000,000)			
12020484		Renewal Fee of Private Higher Institutions				500,000		500,000	(500,000)			
12020485		Admin. Charges for Private Higher Inst.				200,000		200,000	(200,000)			
		\$/total		47,750,000		9,700,000		9,700,000	38,050,000		492	

SCHEDULE OF DETAILED REVENUE 2018												
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET 2018	APPROVED BUDGET 2018	APPROVED BUDGET 2019	VARIANCE 2017		%TAGE ACHVD	APPROVED BUDGET 2019
				2017	2018				2018	2018		
O14000100100		OFFICE OF THE STATE AUDITOR - GEN.	4									
	12020486	External Auditors' Registration Fee		40,000	40,000	50,000	50,000					60,000
	12020487	Renewal of External Auditors' Reg. Fee		60,000	100,000	100,000	100,000					100,000
		S/total		100,000	140,000	150,000	150,000					160,000
O14000100100		OFFICE OF THE AUDITOR GENL FOR LOCAL GOVT.	4									
	12020486	External Auditors' Registration Fee		150,000	150,000	300,000	300,000		(150,000)		50	300,000
	12020487	Renewal of External Auditors' Reg. Fee		160,000	240,000	150,000	150,000		90,000		160	300,000
		S/total		310,000	390,000	450,000	450,000		(60,000)		87	600,000
O123000100100		MIN. OF INFO. CULTURE & TOURISM	4									
	12020488	Hotel Registration Fee		-	-	2,000,000	2,000,000		(60,000)		-	2,000,000
O326000100100		MINISTRY OF JUSTICE	4									
	12020489	Contract Drafting/Vetting Fee		56,935,641	92,396,736	100,000,000	100,000,000		(7,603,264)		92	100,000,000
	12020490	Local Govt. Retainership Fee		-	4,650,000	10,000,000	10,000,000		(5,350,000)		47	10,000,000
		S/total		56,935,641	97,046,736	110,000,000	110,000,000		(12,953,264)		88	110,000,000
O252000100100		MIN. OF WATER RESOURCES & RURAL DEV.	4									
	12020421	Contract Bidding Fee		-	-	5,000,000	5,000,000		(5,000,000)		-	1,000,000
	12020491	Reg. Fee for Community Dev. Association		27,500	70,000	100,000	100,000		(30,000)		70	100,000
		S/total		27,500	70,000	5,100,000	5,100,000		(5,030,000)		1	1,100,000
O25210200100		NASARAWA STATE WATER BOARD	4									
	12020492	Water Board Form Fee		14,000	14,000	40,000	40,000		(40,000)		-	40,000
	12020493	Water Rates		12,195,600	12,195,600	20,000,000	20,000,000		(20,000,000)		-	20,000,000
	12020494	Water Connection Fee		36,100	36,100	50,000	50,000		(50,000)		-	50,000
	12020495	Water reconnection Fee		-	-	15,000	15,000		(15,000)		-	10,000
	12020496	Repl. of Damaged Pipelines & Others		-	-	200,000	200,000		(200,000)		-	200,000
		S/total		12,249,700	12,249,700	20,305,000	20,305,000		(20,305,000)		-	20,300,000
O52110200100		HOSPITAL MANAGEMENT BOARD	4									
	12020497	Surgical Operation Fee		4,312,420	4,285,155	10,000,000	10,000,000		(5,714,845)		43	10,000,000
	12020498	Medical and Death Certificate Fee		458,050	705,600	500,000	500,000		205,600		141	1,000,000
	12020499	Service Charged (DRF)		14,224,350	14,622,300	20,000,000	20,000,000		(5,377,700)		73	20,000,000
	12020421	Contract Registration Fee		50,000	50,000	100,000	100,000		(50,000)		50	100,000
		S/total		19,044,820	19,663,055	30,600,000	30,600,000		(10,936,945)		64	31,100,000
O51705500200		VOCATIONAL & RELEVANT TECHNOLOGY										
	12024100	Training Fees		-	14,365,400	1,500,000	1,500,000		12,865,400		958	3,000,000
	12024101	Hiring of Canopies		-	-	300,000	300,000		(300,000)		-	4,000,000
	12024102	Consultancy Fees		-	1,166,850	200,000	200,000		966,850		583	3,000,000
		S/total		-	15,532,250	2,000,000	2,000,000		13,532,250		777	10,000,000
O517003000100		N/STATE UNIVERSAL BASIC EDUCATION	4									
	12020421	Contract Registration Fee		7,530,000	-	20,000,000	20,000,000		(20,000,000)		-	5,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		ACTUAL	APPROVED BUDGET		VARIANCE 2017 AMOUNT	VARIANCE 2017 AMOUNT	%AGE ACHVD 2018	APPROVED BUDGET 2019
			2017	2018		2018	2018				
			N	N		N	N	N	N		
O21510200100		NASARAWA AGRIC. DEV. PROGRAM									
	12024103	Numbering Fee	149,000			500,000	500,000	(500,000)		-	500,000
	12024104	Equipment Leasing Fees	50,000			2,000,000	2,000,000	(2,000,000)		-	1,000,000
	12024105	Livestock Services				200,000	200,000	(200,000)		-	100,000
	12024106	Multipurpose Thresher Fees									
		S/total	199,000			2,700,000	2,700,000	(2,700,000)		-	1,600,000
O51300100100		MINISTRY OF YOUTHS & SPORTS DEV. Reg. & Renewal Fees of Clubs & Ass.		22,500		1,000,000	1,000,000	(977,500)		2	1,000,000
O21502100100		COLLEGE OF AGRICULTURE, LAFIA									
	12020421	Contract Registration Fee				150,000	150,000	(150,000)		-	150,000
	12020438	School Fees	11,603,672	24,969,035		30,000,000	30,000,000	(5,030,965)		-	30,000,000
	12024108	Transcript Fees	100,000			240,000	240,000	(240,000)		-	200,000
	12024109	Post UTME Screening Fees		501,673		300,000	300,000	201,673		-	200,000
		Registration Fees	2,289,000								
	12024111	ID Card/Caution Fee	339,000	4,221,180				4,221,180		-	
	12024110	Games Fee	2,285,000	2,655,950				2,655,950		-	
	12024126	Students' Hand Book	170,000	837,050				837,050		-	
	12024135	Laboratory Fee	1,198,000	1,488,500				1,488,500		-	
	12020439	Accommodation Fee	774,200	5,260,659				5,260,659		-	
	12020626	Admission Form	12,000							-	
	12024140	Entrepreneurs		3,809,500						-	
	12020448	ICT		2,934,750						-	
	12020447	Examination Fee	2,921,000	2,664,500				2,664,500		-	
	12020446	Medical Fee	337,500	1,041,700				1,041,700		-	
		Student Health Insurance Scheme		3,107,000				3,107,000		-	
	12020445	Utility		2,672,200						-	
	12024112	Library Fee	1,144,000							-	
	12020402	Development Levy		5,349,000						-	
	12024108	Statement of Result	595,000	1,045,330				1,045,330		-	
	12024127	Matriculation	576,000	1,266,338				1,266,338		-	
	12024124	SIWES	1,148,000							-	
	12020444	Collection of Result/Verification Fee	680,880	1,915,620				1,915,620		-	
		COS		831,000						-	
	12024141	Acceptance Fee	300,000	3,726,435				3,726,435		-	
		S/total	26,473,452	70,297,420		30,690,000	30,690,000	(5,219,292)		-	30,550,000

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHEDULE OF DETAILED REVENUE 2018													
			ACTUAL		ACTUAL		APPROVED BUDGET 2018		APPROVED BUDGET 2018		VARIANCE 2017 AMOUNT		%STAGE ACHVD			
			2017	2018	2017	2018	2018	2018	2018	2018	2018	2018	2018	2018		
			SCHD	N	N	N	N	N	N	N	N	N	N	N	N	N
OS1701800100		NASARAWA STATE POLYTECHNIC, LAFIA	4													
12020438		Tuition Fee	58,773,965	113,350,705	200,147,906	200,147,906	200,147,906	200,147,906	200,147,906	(86,797,201)	-	-	-	200,000,000	-	-
12020447		Examination Fee	17,162,000	28,007,100	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	8,007,100	-	-	-	30,000,000	-	-
12020444		Certificate Verification Fee	2,573,400	4,502,500	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	(1,497,500)	-	-	-	6,000,000	-	-
12024110		Games Fees	10,786,800	24,462,930	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	(538,070)	-	-	-	25,000,000	-	-
12024111		ID Card Fee	-	1,969,500	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	(2,030,500)	-	-	-	3,000,000	-	-
12024112		Library Registration Fees	2,444,196	3,682,300	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	682,300	-	-	-	4,000,000	-	-
12024113		Practical Fees	19,419,706	44,870,080	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	9,870,080	-	-	-	35,000,000	-	-
12024114		Admission Letter	3,328,200	12,127,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	127,000	-	-	-	12,000,000	-	-
12024115		Utility Fee	30,552,300	27,191,400	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	2,191,400	-	-	-	30,000,000	-	-
12020446		Medical Fee	1,285,900	470,850	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	(3,529,150)	-	-	-	1,000,000	-	-
12020441		Caution Fee	1,253,220	1,871,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	(1,129,000)	-	-	-	3,000,000	-	-
12024116		Departmental Registration Fees	-	181,500	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	(4,000,000)	-	-	-	2,700,000	-	-
12024123		Tender (Bidding) Fee	67,900	147,500	300,000	300,000	300,000	300,000	300,000	(118,500)	-	-	-	300,000	-	-
12020423		Change of Course	67,900	147,500	20,000	20,000	20,000	20,000	20,000	127,500	-	-	-	200,000	-	-
12024117		Re-absorption Fee	67,200	74,500	100,000	100,000	100,000	100,000	100,000	(25,500)	-	-	-	100,000	-	-
12024118		Damages Fee	-	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	(10,000,000)	-	-	-	5,000,000	-	-
12020421		Contract Registration Fee	142,800	112,100	400,000	400,000	400,000	400,000	400,000	(287,900)	-	-	-	400,000	-	-
12024108		Transcript Fees	556,200	4,789,500	500,000	500,000	500,000	500,000	500,000	(272,000)	-	-	-	300,000	-	-
12024119		JAMB Registration Fee	1,285,100	3,687,500	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	(5,210,500)	-	-	-	6,000,000	-	-
12024120		Genotype Test	11,354,560	19,079,300	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	(15,920,700)	-	-	-	4,000,000	-	-
12024121		Student Insurance	4,267,800	6,899,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	(3,101,000)	-	-	-	25,000,000	-	-
12024112		Library Dev. Fees	-	136,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(863,500)	-	-	-	10,000,000	-	-
12024122		Library Syllabus	-	-	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	(2,000,000)	-	-	-	7,000,000	-	-
12024123		Induction Fees	3,815,200	5,987,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	(4,013,000)	-	-	-	8,000,000	-	-
12024124		SIWES Fees	-	190,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(810,000)	-	-	-	800,000	-	-
12024125		Log/Hand Book	1,866,480	6,166,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	2,166,000	-	-	-	4,000,000	-	-
12024108		Statement of Result	5,352,200	13,512,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	13,512,000	-	-	-	20,000,000	-	-
12020444		Accreditation Fee	4,531,400	6,491,500	6,491,500	6,491,500	6,491,500	6,491,500	6,491,500	-	-	-	8,000,000	-	-	
12020447		Sanitary	-	9,856,400	-	-	-	-	-	6,491,500	-	-	-	10,000,000	-	-
12020438		Registration Materials	-	-	-	-	-	-	-	-	-	-	-	30,000,000	-	-
12024110		Student Entrepreneurship Programme	-	-	-	-	-	-	-	-	-	-	-	30,000,000	-	-
12024111		Collection of Original Certificate	-	-	-	-	-	-	-	-	-	-	-	2,500,000	-	-
		Convocation	1,630,800	-	-	-	-	-	-	-	-	-	-	-	-	-
		s/total	187,517,927	340,042,665	439,467,906	439,467,906	439,467,906	439,467,906	439,467,906	(109,281,641)	-	-	-	493,800,000	-	-

ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		SCHD	REVENUE 2018		APPROVED BUDGET 2018	APPROVED BUDGET 2018	VARIANCE 2017 AMOUNT	%STAGE ACHVD 2018	APPROVED BUDGET 2019
			2017	2018		2018	2018					
			N	N		N	N					
051701800100		CONSULTANCY UNIT - NASPOLY										
12020438		Tuition Fee		10,000,000			10,138,637					
12020447		Examination Fee		5,088,200			1,000,000					
12020444		Certificate Verification Fee		590,000			500,000					
12024110		Games Fees					500,000					
12024111		ID Card Fee					250,000					
12024112		Library Registration Fees		533,503			500,000					
12020448		ICT Levy		21,521,430			500,000					
12024126		Students' Hand Book		1,769,000			250,000					
12024127		Matriculation		2,882,100			430,000					
		S/total		47,384,233			14,068,637					
051701900100		COLLEGE OF EDUCATION, ARKWANGA			4							
12020438		Tuition Fee	334,351,343				220,000,000			(220,000,000)		200,000,000
12024108		Statement of Result	18,666,100			16,831,800	20,000,000			(3,168,200)		50,000,000
12024114		Admission Letter	1,545,900			5,991,305	2,000,000			3,991,305		
12024128		Late Registration Fees	25,000			2,594,000	1,000,000			1,594,000		
12024123		Change of Course	95,500			200,000	400,000			(200,000)		
12024129		DPS Fees	2,327,900			189,080	2,000,000			(1,810,920)		8,250,000
12024130		DSS Fees	16,452,052			12,583,800	10,000,000			2,583,800		15,000,000
12020421		Contract Registration Fee	7,200				1,500,000			(1,500,000)		
12020438		Consultancy (LVT) Fees	155,296,950				200,000,000			(200,000,000)		210,000,000
12024131		Screening Fees	23,580,936			361,100	25,000,000			(24,638,900)		
		Refund/Internet Services	327,120			5,601,000				5,601,000		
12024132		Attestation Letter				50,200	100,000			(49,800)		
12024133		Carry Over Fees				1,197,750	2,500,000			(1,302,250)		
12024115		Utility Fee	812,800			128,000	250,000			(122,000)		1,500,000
		S/total	553,488,801			45,728,035	484,750,000			(439,021,965)		484,750,000
051702900100		N/STATE UNIVERSITY (POSTGRADUATE)			4							
12020438		Tuition Fee	1,218,561,163			1,236,449,740	860,278,795			376,170,945		1,600,000,000
12020447		Examination Fee					60,000,000			(60,000,000)		
12020402		Development Levy				91,068,000	40,000,000			51,068,000		
12024112		Library Fees				45,145,000	65,000,000			(19,855,000)		
12020417		Faculty Registration Fees				40,506,000	35,000,000			5,506,000		
12024138		Departmental Academic Dues				46,652,000	32,000,000			14,652,000		
12024128		Late Registration Fees					32,000,000			(32,000,000)		
12024141		Acceptance Fees				95,205,000	7,500,000			87,705,000		
12024142		Project Supervision				56,826,000	84,000,000			(27,174,000)		
12024143		Medical Fee				48,307,000	56,000,000			(7,693,000)		
12024143		Regulations/Guidelines				5,628,000	5,600,000			28,000		
		S/total	1,218,561,163			1,665,786,740	1,277,378,795			388,407,945		1,600,000,000

SCHEDULE OF DETAILED REVENUE 2018													
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET	APPROVED BUDGET		VARIANCE 2017 AMOUNT		%TAGE ACHVD	APPROVED BUDGET	
				2017	2018		2018	2018	2018	2019			
051702900100		N/STATE UNIVERSITY (UNDERGRADUATE)	4										
	12020438	Tuition Fee		967,530,009	314,356,730	300,000,000	300,000,000		14,356,730			300,000,000	950,000,000
	12020447	Examination Fee		12,159,000		60,000,000	60,000,000		(60,000,000)			60,000,000	
	12020439	Accommodation Fee			4,649,500	15,000,000	15,000,000		(10,350,500)			15,000,000	
	12020446	Medical Fee			58,677,500	70,000,000	70,000,000		(11,322,500)			70,000,000	
	12020402	Development Levy			44,750,250	60,000,000	60,000,000		(15,249,750)			60,000,000	
	12024112	Library Fees			37,792,000	50,000,000	50,000,000		(12,208,000)			50,000,000	
	12024110	Games Fees			27,771,300	40,000,000	40,000,000		(12,228,700)			40,000,000	
	12024135	Laboratory Fees			16,180,000	30,000,000	30,000,000		(13,820,000)			30,000,000	
	12024136	Registration Fees				50,000,000	50,000,000		(50,000,000)			50,000,000	
	12024137	Result Verification Fee		122,500	16,322,500	22,000,000	22,000,000		(5,677,500)			22,000,000	
	12020417	Faculty Registration Fees			77,681,800	50,000,000	50,000,000		27,681,800			50,000,000	
	12024138	Departmental Academic Dues			34,841,800	48,000,000	48,000,000		(13,158,200)			48,000,000	
	12024139	GST Dues for 100 Level & Direct Entry			5,795,000	6,400,000	6,400,000		(605,000)			6,400,000	
	12024140	Entrepreneurship			8,569,000	15,000,000	15,000,000		(6,431,000)			15,000,000	
	12024128	Late Registration Fees			60,870,000	96,000,000	96,000,000		(35,130,000)			96,000,000	
	12024141	Acceptance Fees			11,907,000	40,000,000	40,000,000		(28,093,000)			40,000,000	
	12024124	SIWES Fees				20,000,000	20,000,000					20,000,000	
		Original Certification Fee		9,818,930									
		Attestation Fee		26,000									
		Inter-University Transfer		5,000									
		S/total		989,661,439	720,164,380	972,400,000	972,400,000		(252,235,620)			972,400,000	950,000,000
051702900100		N/STATE UNIVERSITY (PRELIM STUDIES)	4										
	12020438	Tuition Fee		17,815,000	4,202,000	20,200,000	20,200,000		(15,988,000)			20,200,000	30,000,000
	12020447	Examination Fee			1,465,000	1,500,000	1,500,000		(35,000)			1,500,000	
	12020439	Accommodation Fee			732,000	2,000,000	2,000,000		(1,268,000)			2,000,000	
	12020446	Medical Fee			205,000	1,500,000	1,500,000		(1,295,000)			1,500,000	
	12020402	Development Levy			672,500	1,000,000	1,000,000		(327,500)			1,000,000	
	12024112	Library Fees			366,000	1,500,000	1,500,000		(1,134,000)			1,500,000	
	12024110	Games Fees			769,000	500,000	500,000		269,000			500,000	
	12024135	Laboratory Fees			696,500	3,000,000	3,000,000		(2,303,500)			3,000,000	
	12024144	Prelims Registration Fees			6,658,000	1,500,000	1,500,000		5,158,000			1,500,000	
	12024137	Result Verification Fee			293,000	1,000,000	1,000,000		(707,000)			1,000,000	
	12020417	Faculty Registration Fees				500,000	500,000					500,000	
	12024128	Late Registration Fees				35,200,000	35,200,000					35,200,000	
		S/total		17,815,000	16,059,000	35,200,000	35,200,000		(1,756,000)			35,200,000	30,000,000

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHEDULE OF DETAILED REVENUE 2018						APPROVED BUDGET 2018	APPROVED BUDGET 2019	VARIANCE 2017 AMOUNT	%STAGE ACHVD 2018
			ACTUAL		ACTUAL		APPROVED BUDGET					
			2017	2018	2018	2018	2018	2018				
			SCHD	N	N	N	N	N	N	N	N	
051702900100		N/STATE UNIVERSITY (OTHER REVENUES)	4									
12020421		Contract Registration Fee		211,000		500,000	500,000		(500,000)			
12024123		Tender (Bidding) Fee		550,000		3,000,000	3,000,000		(3,000,000)			
12024147		Replacement of Late Reg. Receipt				50,000	50,000		(50,000)			
12024108		Transcript Fees		2,028,000		2,000,000	2,000,000		(2,000,000)			
12024109		Post UTME Screening Fees				70,000,000	70,000,000		(70,000,000)			
12020423		Change of Course				15,000,000	15,000,000		(15,000,000)			
12020441		Caution Fee				2,000,000	2,000,000		(2,000,000)			
12024147		Graduation Certificate Fee				1,500,000	1,500,000		(1,500,000)			
		S/total		2,789,000		94,050,000	94,050,000		(94,050,000)			
051702900100		N/STATE UNIVERSITY (SANDWICH)	4									
12020438		Tuition Fee		159,656,000	87,616,750	140,578,244	140,578,244		(52,961,494)			
12020447		Examination Fee				20,000,000	20,000,000		(20,000,000)			
12020446		Medical Fee			857,000	5,000,000	5,000,000		(4,143,000)			
12020402		Development Levy			3,680,000	2,000,000	2,000,000		1,680,000			
12024112		Library Fees			4,928,200	5,000,000	5,000,000		(71,800)			
12024110		Games Fees			2,632,950	3,000,000	3,000,000		(367,050)			
12024135		Laboratory Fees			1,006,500	10,000,000	10,000,000		(8,993,500)			
12024137		Result Verification Fee			548,500	700,000	700,000		(151,500)			
12024145		General Studies Fees			10,093,450	5,000,000	5,000,000		5,093,450			
12024128		Late Registration Fees				20,000,000	20,000,000		(20,000,000)			
12024141		Acceptance Fees			7,447,000	7,000,000	7,000,000		447,000			
12024146		Field Trip/Teaching Practice Fees			142,000	9,000,000	9,000,000		(8,858,000)			
		S/total		159,656,000	118,952,350	227,278,244	227,278,244		(108,325,894)			
051702900100		N/STATE UNIVERSITY (PART-TIME DEGREE)	4									
12020438		Tuition Fee		145,261,800	140,223,700	4,200,000	4,200,000		136,023,700			
12020447		Examination Fee				420,000	420,000		(420,000)			
12020446		Medical Fee			18,452,700	147,000	147,000		18,305,700			
12020402		Development Levy			24,804,000	210,000	210,000		24,594,000			
12024112		Library Fees			9,675,000	110,000	110,000		9,565,000			
12024110		Games Fees			8,088,800	54,600	54,600		8,034,200			
12024141		Acceptance Fees			17,670,000	210,000	210,000		17,460,000			
		S/total		145,261,800	218,914,200	5,351,600	5,351,600		219,567,600			

SCHEDULE OF DETAILED REVENUE 2018											
ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		APPROVED BUDGET 2018	APPROVED BUDGET 2018	VARIANCE 2017		%STAGE ACHVD 2018	APPROVED BUDGET 2019	
			2017	2018			2018	2018			
			SCHD	N	N	N	N	N		N	
051702900100		N/STATE UNIVERSITY (DIPLOMA)									
	12020438	Tuition Fee	93,497,100	19,881,900	106,161,750	106,161,750	(87,279,850)			150,000,000	
	12020447	Examination Fee			10,000,000	10,000,000	(10,000,000)				
	12020446	Medical Fee		2,331,800	11,000,000	11,000,000	(8,668,200)				
	12020402	Development Levy		40,000	4,000,000	4,000,000	(3,960,000)				
	12024112	Library Fees		2,202,000	9,000,000	9,000,000	(6,798,000)				
	12024110	Games Fees		1,650,000	7,000,000	7,000,000	(5,350,000)				
	12024135	Laboratory Fees		467,000	3,000,000	3,000,000	(2,538,000)				
	12024128	Late Registration Fees			7,000,000	7,000,000	(7,000,000)				
	12024141	Acceptance Fees			8,500,000	8,500,000	(8,500,000)				
		S/total	93,497,100	25,567,700	165,661,750	165,661,750	(140,094,050)			150,000,000	
051700800100		BUREAU FOR ICT (LIBRARY BOARD)									
	12020408	Registration of Guests & ICT Training								900,000	
120205		Fines - General	3,742,711	3,474,009	93,400,000	93,400,000	(89,925,991)	4		53,500,000	
014800100100		N/STATE INDEPENDENT ELECTORAL COMM									
	12020501	Chairmanship Election for 13 Local Govt.			30,000,000	30,000,000	(30,000,000)			10,000,000	
	12020502	Councillorship Election for 13 Local Govt.			45,000,000	45,000,000	(45,000,000)			30,000,000	
		S/total			75,000,000	75,000,000	(75,000,000)			40,000,000	
025305300100		NASARAWA URBAN DEV. BOARD									
	12020503	Environmental Sanitation Fines			200,000	200,000	(175,000)	13		200,000	
	12020504	Miscellaneous Fines	70,000	25,000							
	12020505	Cutting of Roads Fines			200,000	200,000	(175,000)	13		200,000	
		S/total	70,000	25,000							
053505300101		NASARAWA STATE WASTE MGT. BUREAU									
	12020503	Environmental Sanitation Fines			1,000,000	1,000,000					
032605100100		HIGH COURT OF JUSTICE									
	12020507	Court Fines	3,096,911	3,417,509	10,000,000	10,000,000	(6,582,491)	34		6,000,000	
022900100100		MINISTRY OF WORKS, HOUSING & TRANS.									
	12020508	Vehicles Inspection Service Charges	575,800	31,500	7,000,000	7,000,000	(6,968,500)	0		7,200,000	
053500100100		MIN. OF ENVIRONMENT & SOLID MINERALS									
	12020503	Environmental Sanitation Fines			200,000	200,000	(200,000)			100,000	
120206		Sales - General	346,750,200	977,068,225	8,003,983,129	8,003,983,129	(7,026,914,904)	12		3,575,310,000	

SCHEDULE OF DETAILED REVENUE 2018										
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET 2018	APPROVED BUDGET 2018	VARIANCE 2017 AMOUNT	%STAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018					
				N	N	N	N	N		N
O21500100100		MINISTRY OF AGRICULTURE	6							
	12020601	Fish Farm Sales		-	-	30,000	30,000	(30,000)	-	30,000
	12020602	Sales of Poultry Products		-	-	-	-	-	-	2,000,000
	12020603	Sales of Fertilizers		-	-	255,920,129	255,920,129	(255,920,129)	-	300,000,000
	12020604	Fish Seeds Sales		-	-	100,000	100,000	(100,000)	-	100,000
	12020605	Tree Crops Seedling Sales		-	-	70,000	70,000	(70,000)	-	70,000
	12020606	Sales of Strategic Grains		-	-	100,000,000	100,000,000	(100,000,000)	-	100,000,000
	12020607	Proceeds from Sales of Tractors		-	-	-	-	-	-	-
		\$/total		-	-	356,120,129	356,120,129	(356,120,129)	-	402,200,000
O12300100100		MIN. OF INFORM, CULTURE & TOURISM	6							
	12020608	Sales of Recorded CDs		-	-	1,000	1,000	(1,000)	-	-
	12020609	Sales Photographs		-	-	2,000	2,000	(2,000)	-	-
	12020610	Sales of Government Publications		9,300	9,300	50,000	50,000	(40,700)	19	50,000
		\$/total		9,300	9,300	53,000	53,000	(43,700)	19	50,000
O22200100100		MIN. OF COMMERCE, INDUSTRY & CO-OP.	6							
	12020611	Standard Indigenous Measure		-	-	1,000,000	1,000,000	-	-	1,000,000
O51705600100		SCHOLARSHIP BOARD								
	12020612	Sales of Scholarship Forms		-	-	2,000,000	2,000,000	(2,000,000)	-	2,000,000
O51405500100		NASARAWA STATE REHABILITATION BOARD	6							
	12020613	Sales of Hand Crafts		-	-	30,000	30,000	(30,000)	-	30,000
O26000100100		MIN. OF LANDS & PHYSICAL PLANNING	6							
	12020614	Peninsula Land Sales		-	-	300,000,000	300,000,000	(300,000,000)	-	300,000,000
	12020614	Koroduma Land Sales		-	-	10,000,000	10,000,000	(10,000,000)	-	10,000,000
	12020614	Race Course Layout Sales		-	-	100,000,000	100,000,000	(100,000,000)	-	100,000,000
	12020617	Printing and Sales Maps		19,400	12,500	1,000,000	1,000,000	(987,500)	1	500,000
	12020614	Hill Top GRA Lafia Land Sales		-	-	100,000,000	100,000,000	(100,000,000)	-	500,000,000
	12020614	Orange Market Karu Land Sales		-	-	100,000,000	100,000,000	(100,000,000)	-	800,000,000
	12020620	Sites & Services Scheme Fees		-	-	2,000,000	2,000,000	(2,000,000)	-	2,000,000
	12020614	Lafia Layout Land Sales		-	-	100,000,000	100,000,000	(100,000,000)	-	100,000,000
		\$/total		19,400	12,500	713,000,000	713,000,000	(712,987,500)	-	1,812,500,000
O14700100100		CIVIL SERVICE COMMISSION	6							
	12020621	Sales of App. for Employment Forms		14,000	4,967,000	300,000	300,000	4,667,000	1,656	200,000
	12020622	Sales of Conversion Forms		40,500	-	100,000	100,000	(100,000)	-	150,000
	12020623	Sales of Transfer of Service Forms		-	36,000	200,000	200,000	-	-	100,000
		\$/total		54,500	5,003,000	600,000	600,000	4,567,000	834	450,000

SCHEDULE OF DETAILED REVENUE 2018												
ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		ACTUAL	APPROVED BUDGET		VARIANCE 2017 AMOUNT		%TAGE ACHVD	2018	2019
			2017	2018		2018	2018	2018	2019			
			N	N		N	N	N	N			N
			SCHD									
			6									
031801100100		JUDICIAL SERVICE COMMISSION										
12020621		Sales of App. for Employment Forms	41,000	36,000	100,000	100,000	(64,000)			36		100,000
12020622		Sales of Conversion Forms	268,000	29,000	300,000	300,000	(271,000)			10		150,000
12020623		Sales of Transfer of Service Forms	-	-	50,000	50,000	(50,000)			-		50,000
		S/total	309,000	65,000	450,000	450,000	(385,000)			14		300,000
014600100100		LOCAL GOVT. SERVICE COMMISSION										
12020621		Sales of App. for Employment Forms	344,000	215,000	300,000	300,000	(435,000)			72		300,000
051705400100		TEACHERS' SERVICE COMMISSION										
12020621		Sales of App. for Employment Forms	-	-	500,000	500,000	(500,000)			-		100,000
12020622		Sales of Conversion Forms	-	-	200,000	200,000	(200,000)			-		200,000
12020623		Sales of Transfer of Service Forms	-	-	300,000	300,000	(300,000)			-		300,000
		S/total	-	-	1,000,000	1,000,000	(1,000,000)			-		600,000
052100100100		MINISTRY OF HEALTH										
12020624		Sales of Drugs	-	-	5,000,000	5,000,000	(5,000,000)			-		500,000
12020625		Sales of App. Forms of New Clinics/Hospitals	440,000	713,000	2,000,000	2,000,000	(1,287,000)			36		9,000,000
		S/total	440,000	713,000	7,000,000	7,000,000	(6,287,000)			10		9,500,000
052100100100		SCHOOL OF HEALTH TECHNOLOGY KEFFI										
12020626		Sales of Application Forms for Admission	-	-	12,000,000	12,000,000	(6,287,000)			-		10,000,000
052100100100		SCHOOL OF NURSING & MIDWIFERY, LAFIA										
12020626		Sales of Application Forms for Admission	-	2,535,000	7,000,000	7,000,000	(4,465,000)			36		4,000,000
12020627		Sales of Students' Hand Book	-	-	150,000	150,000	(150,000)			-		200,000
		S/total	-	2,535,000	7,150,000	7,150,000	(4,615,000)			35		4,200,000
022000800100		BOARD OF INTERNAL REVENUE SERVICE										
12020628		Sales of Car Stickers (Hackney Permit)	2,021,300	3,102,174	3,000,000	3,000,000	(4,615,000)			103		3,000,000
053500100100		MIN. OF ENVIRONMENT & SOLID MINERAL										
12020629		Sales of Forest Trees Seedlings	-	-	10,000	10,000	(10,000)			-		10,000
12020630		Sales of Minerals Products	-	-	350,000	350,000	(350,000)			-		100,000
		S/total	-	-	360,000	360,000	(360,000)			-		110,000
011200400100		HOUSE OF ASSEMBLY SERVICE COMM.										
12020621		Sales of App. for Employment Forms	-	1,000	300,000	300,000	(299,000)			0		300,000
12020623		Sales of Transfer of Service Forms	5,000	-	100,000	100,000	(100,000)			-		100,000
		S/total	5,000	1,000	400,000	400,000	(399,000)			0		400,000
012500100100		OFFICE OF THE SEC. TO THE STATE GOVT.										
12020631		Sales of Indigene Forms	544,000	700,000	1,000,000	1,000,000	(399,000)			70		1,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		ACTUAL	APPROVED BUDGET		VARIANCE 2017 AMOUNT		%STAGE ACHVD	APPROVED BUDGET
			2017	2018		2018	2018	2018	2019		
			SCHD	N	N	N	N	N	N		N
022200100100		NASARAWA STATE WATER BOARD	6								
	12020632	Sales of Condemned Store		-	-	10,000	10,000	(10,000)		-	200,000
	12020633	Sales of Boarded Assets		-	-	10,000	10,000	(10,000)		-	200,000,000
		S/total		-	-	20,000	20,000	(20,000)		-	210,000
025210200100		DALHATU ABAF SPECIAL HOSPITAL	6								
	12020634	Sales of Folder		2,663,030	5,495,440	4,000,000	4,000,000	(20,000)		137	5,000,000
025210100100		HOSPITAL MANAGEMENT BOARD									
	12020621	Sales of App. for Employment Forms		349,000	170,000	500,000	500,000	(330,000)		34	200,000
	12020635	Sales of Folders and Ante-Natal Cards		10,161,060	10,425,249	15,000,000	15,000,000	(4,574,751)		70	15,000,000
	12020636	Sales of Drugs & Surgical		157,064,710	203,774,857	200,000,000	200,000,000	3,774,857		102	200,000,000
		S/total		167,573,770	214,370,106	215,500,000	215,500,000	(1,129,894)		99	215,200,000
051705500200		VOCATIONAL & RELEVANT TECHNOLOGY	6								
	12020637	Sales of Finished Products - General		-	4,510,900	3,000,000	3,000,000	1,510,900		150	3,000,000
	12020638	Sales of Home Economics Products		-	183,102	60,000	60,000	123,102		305	100,000
	12020626	Sales of Application Forms for Admission		-	-	150,000	150,000	(150,000)		-	2,000,000
		S/total		-	4,694,002	3,210,000	3,210,000	1,484,002		146	5,100,000
011103700100		MUSLIM PILGRIMS WELFARE BOARD	6								
	12020639	Sales of Pilgrims Application Forms		-	-	2,000,000	2,000,000	(2,000,000)		-	2,000,000
011103800100		CHRISTIAN PILGRIMS WELFARE BOARD	6								
	12020639	Sales of Pilgrims Application Forms		-	-	500,000	500,000	(500,000)		-	500,000
032600100100		MINISTRY OF JUSTICE	6								
	12020640	Sales of Laws of Nasarawa State		-	-	1,000,000	1,000,000	(1,000,000)		-	
051706500100		MINISTRY OF EDUCATION	6								
	12020641	Sales of Establishment Forms of Private Higher Inst.		-	-	100,000	100,000	(100,000)		-	100,000
021510200100		NASARAWA AGRIC. DEV. PROGRAM	6								
	12020642	Sales of Agro-chemicals		150,000		300,000	300,000				300,000
	12020650	Sales of Seedlings									100,000
	12020651	Sales of Honey									50,000
	12020652	Sales of Palm Oil									100,000
	12020643	Sales of Grains									
		S/total		150,000		300,000	300,000				550,000
025200100100		MIN. OF WATER RESOURCES & RURAL DEV.	6								
	12020633	Sales of Boarded Assets		-	-	6,000,000	6,000,000			-	1,000,000
051705500100		MIN. OF SPECIAL EDUCATION, SCIENCE & TECH.	6								
	12020644	Sales of Productions from Tech. Schools		-	-	150,000	150,000			-	
	12020645	Sales of Pract. Productions & Handcrafts		-	-	200,000	200,000			-	
		S/total		-	-	350,000	350,000			-	
021502100100		COLLEGE OF AGRICULTURE, LAFIA	6								
	12020626	Sales of Application Forms for Admission			1,261,861	3,000,000	3,000,000				7,500,000

SCHEDULE OF DETAILED REVENUE 2018											
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHED	ACTUAL		APPROVED BUDGET		VARIANCE 2017 AMOUNT		%AGE ACHVD	APPROVED BUDGET
				2017	2018	2018	2018	2018	2019		
				N	N	N	N	N	N		N
051701800100		NASARAWA STATE POLYTECHNIC, LAFIA	6								
	12020626	Sales of Application Forms for Admission		1,168,700		12,000,000		(12,000,000)			8,000,000
	12020627	Sales of Students' Hand Book		110,400		4,000,000		(4,000,000)			3,000,000
	12020646	Sales of Drugs				1,000,000		(1,000,000)			1,000,000
		S/total		1,279,100		17,000,000		(17,000,000)			12,000,000
051701900100		COLLEGE OF EDUCATION, AKWANGA	6								
	12020621	Sales of App. for Employment Forms				20,000					20,000
	12020626	Sales of Application Forms for Admission		4,006,600	580,293,463	10,000,000		570,293,463			7,000,000
	12020628	Car Sticker			17,380	10,000					10,000
	12020647	I. D. Card				10,000					1,500,000
	12020648	Sales of Scraps				3,500,000					
		S/total		4,006,600	580,310,843	13,540,000		570,293,463			8,530,000
051702100100		NASARAWA STATE UNIVERSITY, KEFFI	6								
	12020626	Sales of Application Forms for Admission		166,785,000	158,580,000	100,000,000		58,580,000			70,000,000
	12020627	Sales of Students' Hand Book				15,000,000		(15,000,000)			
	12020647	Sales of Stores Scrapps		555,500		17,000,000		(17,000,000)			
		S/total		167,340,500	158,580,000	132,000,000		26,580,000			70,000,000
022000100100		MIN. OF FINANCE & ECONOMIC PLANNING	6								
	12020648	Proceeds from Sales of Sites & Services Scheme				4,000,000,000					
	12020649	Sales of Government Assets				2,500,000,000					1,000,000,000
		S/total				6,500,000,000					1,000,000,000
012000100100		MIN. OF INFORM, CULTURE & TOURISM	7								
	120207	Earnings - General		528,447,812	546,606,655	2,671,090,000		(2,142,483,345)		20	406,360,000
	12020701	Commercial Printing			844,585	2,000,000		(1,155,415)		42	2,000,000
	12020702	Hiring of Cultural Troupe				500,000		(500,000)			500,000
	12020703	Tourist Restaurant, Lafia			41,430	100,000		(58,570)		41	100,000
		S/total			886,015	2,600,000		(1,713,985)		34	2,600,000
021500100100		MINISTRY OF AGRICULTURE	7								
	12020704	Catering Services		19,000	75,200	60,000		15,200		125	100,000
	12020705	Hiring of Tractors/Agricultural Machines				5,000,000					1,000,000
		S/total		19,000	75,200	5,060,000		15,200		1	1,100,000
053501600100		IN/STATE ENVIRONMENT PROTECTION AGENCY	7								
	12020706	Earnings from Rent of Shops/Restaurants				50,000					
022000100100		MIN. OF FINANCE & ECONOMIC PLANNING	7								
	12020707	Earnings from Board of Survey			50,238,169	15,000,000		35,238,169		335	15,000,000

SCHEDULE OF DETAILED REVENUE 2018												
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHED	ACTUAL		APPROVED BUDGET		APPROVED BUDGET		VARIANCE 2017 AMOUNT	%STAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018	2018	2018	2018	2018			
				N	N	N	N	N	N			N
O22200100100	12020708	NASARAWA STATE WATER BOARD	7									
	12020709	Hiring of Compressor/Drilling Rig		-	-	30,000	30,000		(30,000)			
		Earnings from Tanker Services		165,800		700,000	700,000		(700,000)			700,000
		S/total		165,800		730,000	730,000		(730,000)			700,000
O25210200100	12020710	DALHATU ARAF SPECIAL HOSPITAL	7									
	12020711	Earnings from HDRF - Pharmacy		92,522,545	118,006,822	120,000,000	120,000,000		(1,993,178)		98	120,000,000
	12020712	Earnings from Laboratory Reagent		31,512,050	42,988,950	35,000,000	35,000,000		7,988,950		123	40,000,000
	12020713	Earnings from Dental Consumables		5,218,400	4,490,900	7,000,000	7,000,000		(2,509,100)		64	7,000,000
	12020714	Earnings from Radiological Services		7,715,850	8,424,800	8,500,000	8,500,000		(75,200)		99	8,500,000
		Earnings from Hospital Services		12,075,270	13,453,150	15,000,000	15,000,000		(1,546,850)		90	15,000,000
		S/total		149,044,115	187,364,622	185,500,000	185,500,000		1,864,622		101	190,500,000
O25210100100	12020715	HOSPITAL MANAGEMENT BOARD	7									
	12020716	Earnings from Laboratory Services - DRF		72,865,205	83,329,963	80,000,000	80,000,000		3,329,963		104	80,000,000
	12020717	Earnings from Ophthalmic Services - DRF		3,020,575	2,274,800	2,500,000	2,500,000		(225,200)		91	2,500,000
	12020718	Earnings from Dental Services - DRF		1,595,150	1,701,500	2,000,000	2,000,000		(298,500)		85	2,000,000
	12020719	Earnings from X-Ray Services - DRF		6,160,500	7,580,530	5,000,000	5,000,000		2,580,530		152	10,000,000
		Earnings from Ambulance Services - IGR		150,130	77,100	200,000	200,000		(122,900)		39	200,000
		Bank Interest		119,749								
	12020720	Earnings from Deliveries - IGR		2,793,940	3,008,980	3,500,000	3,500,000		(491,020)		86	3,500,000
	12020721	Earnings from Mortuary Services - IGR		4,107,310	3,674,300	5,000,000	5,000,000		(1,325,700)		73	5,000,000
	12020722	Earnings from Ophthalmic Services - IGR		26,650	19,750	50,000	50,000		(30,250)		40	30,000
	12020723	Earnings from X-Ray Services - IGR		112,750	521,650	150,000	150,000		371,650		348	300,000
	12020724	Earnings from Dental Services - IGR		249,510	144,350	300,000	300,000		(155,650)		48	300,000
	12020725	Earnings from Laboratory Services - IGR		170,650	76,410	200,000	200,000		(123,590)		38	200,000
		S/total		91,871,619	102,409,333	98,900,000	98,900,000		3,509,333		104	104,050,000
O12300300100	12020726	NASARAWA BROADCASTING SERVICE	7									
	12020727	Radio Advertisements		3,570,550	6,429,600	10,000,000	10,000,000		(3,570,400)		64	8,000,000
		Television Advertisements		2,380,300	4,286,320	7,000,000	7,000,000		(2,713,680)		61	6,000,000
		S/total		5,950,850	10,715,920	17,000,000	17,000,000		(6,284,080)		63	14,000,000
O25200100100	12020728	MIN. OF WATER RESOURCES & RURAL DEV.	7									
	12020729	Hiring of Road Construction Equipment		3,408,200		10,000,000	10,000,000		(10,000,000)		-	1,000,000
		Hiring of Crane				200,000	200,000		(200,000)		-	1,000,000
		S/total		3,408,200		10,200,000	10,200,000		(10,200,000)		-	1,000,000
O25200300100	12020730	RURAL WATER SUPPLY & SANITATION AGENCY	7									
	12020731	Hiring of Geophysical Survey Equipment				200,000	200,000		(200,000)		-	
	12020732	Hiring of Drilling Equipment				1,000,000	1,000,000		(1,000,000)		-	
	12020733	Rehabilitation & Flushing of Boreholes				1,000,000	1,000,000		(1,000,000)		-	
		Water Quality Analysis Services				1,000,000	1,000,000		(1,000,000)		-	
		S/total				3,200,000	3,200,000		(3,200,000)		-	

SCHEDULE OF DETAILED REVENUE 2018																
ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		ACTUAL		APPROVED BUDGET		APPROVED BUDGET		VARIANCE 2017 AMOUNT		%STAGE ACHVD		APPROVED BUDGET	
			2017	2018	2017	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018
			N	N	N	N	N	N	N	N	N	N	N	N	N	N
OS3500100100		MIN. OF ENVIRONMENT & SOLID MINERAL														
12020734		Earnings from Agro Forestry	-	-	-	-	200,000	200,000	200,000		(200,000)					100,000
12020735		Hiring of Radiometric Equipment	-	-	-	-	-	-	-		-					-
12020736		Hiring of Terameter	-	-	-	-	-	-	-		-					-
12020737		Hiring of Mineral Detector	-	-	-	-	-	-	-		-					-
		S/total					200,000	200,000	200,000		(200,000)					100,000
OS1705500100		MIN. OF SPECIAL EDUCATION, SCIENCE & TECH.														
12020738		ICT Studio Business centre					120,000	120,000	120,000							
OS1502100100		COLLEGE OF AGRICULTURE, LAFIA														
12020739		Earnings from Consultancy/Entrepre	4,207,100				10,000,000	10,000,000	10,000,000		(10,000,000)					7,000,000
12020740		Earnings from Resource Center	2,874,000				500,000	500,000	500,000		(500,000)					200,000
12020741		Earnings from Hair Salon					150,000	150,000	150,000		(150,000)					150,000
12020742		Earnings from Orchard/Others	267,300			1,429,000	1,600,000	1,600,000	1,600,000		(171,000)					500,000
12020743		Earnings from Poultry Farm	4,329,000			37,000	6,800,000	6,800,000	6,800,000		(6,763,000)					3,000,000
12020744		Earnings from Farm Produce	459,500			69,785	2,000,000	2,000,000	2,000,000		(1,930,215)					1,000,000
		Bank Interest	1,278,900													
		Students' Health Insurance Scheme	1,714,300													
		Development Levy	2,922,000													
		Maintenance /Utility	5,844,000													
12020745		Tractor Hiring					300,000	300,000	300,000		(300,000)					300,000
12020746		Hiring of Academic Gowns	2,000				180,000	180,000	180,000		(180,000)					180,000
		S/total	23,898,100			1,535,785	21,530,000	21,530,000	21,530,000		(19,994,215)					12,330,000
OS1701800100		NASARAWA STATE POLYTECHNIC, LAFIA														
12020746		Hiring of Academic Gowns					12,000,000	12,000,000	12,000,000							5,000,000
12020747		Catering Services					1,000,000	1,000,000	1,000,000							1,000,000
12020748		Students' Training Center					4,000,000	4,000,000	4,000,000							
12020739		Earnings from Consultancy					30,000,000	30,000,000	30,000,000							30,000,000
		Students Hand Book	1,345,200													
		ID Card	1,031,700													
12020749		Requisition Materials	6,021,200				10,000,000	10,000,000	10,000,000		(10,000,000)					
12020738		ICT Studio Business centre	16,264,000				20,000,000	20,000,000	20,000,000		(20,000,000)					20,000,000
		S/total	24,662,100				77,000,000	77,000,000	77,000,000		(30,000,000)					56,000,000
OS1702100100		NASARAWA STATE UNIVERSITY, KEFFI														
12020754		Annual Workshop					10,000,000	10,000,000	10,000,000							
12020738		Internet Services	210,136,000			156,257,000	200,000,000	200,000,000	200,000,000		(43,743,000)					
12020755		Leasing of Academic Gowns	8,884,500				6,000,000	6,000,000	6,000,000		(6,000,000)					
12020750		Health Service Income					2,000,000	2,000,000	2,000,000		(2,000,000)					
12020756		Other Internal Revenue	3,948,747			34,711,591	3,000,000	3,000,000	3,000,000		31,711,591					
		S/total	222,971,247			190,968,591	221,000,000	221,000,000	221,000,000		(20,031,409)					

SCHEDULE OF DETAILED REVENUE 2018											
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHED	ACTUAL		APPROVED BUDGET 2018	APPROVED BUDGET 2018	APPROVED BUDGET 2019	VARIANCE 2017 AMOUNT	%STAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018						
051701900100		COLLEGE OF EDUCATION, AKWANGA	7	N	N	N	N	N	N		N
12020750		Medical Services - Clinics		3,632,200	720,300	2,500,000	2,500,000	2,500,000	(1,779,700)		2,000,000
12020751		Hiring of College Halls/Facilities		465,000	343,000	2,500,000	2,500,000	2,500,000	(2,157,000)		1,000,000
		Attestation Letter		87,600							
		ID Card		6,500							
		Internet Services									
		Matriculation		306,000							
		Carryover		1,919,480							
12020739		Commercial Transport Unit		540,000	1,349,720	3,500,000	3,500,000	3,500,000	1,349,720		3,500,000
12020752		Earnings from Consultancy		-	-	2,500,000	2,500,000	2,500,000	(2,500,000)		2,000,000
12020753		Donations Received		-	-	2,000,000	2,000,000	2,000,000	-		500,000
		Commercial Transport Unit		-	-	13,000,000	13,000,000	13,000,000	(8,586,980)		9,000,000
02505300100		NASARAWA URBAN DEV. BOARD	7	6,956,780	2,413,020	2,000,000,000	2,000,000,000	2,000,000,000			
12020757		Proceeds from Development Control									
120208		Rent on Government Buildings - General	8	20,940,139	27,298,843	39,270,000	39,270,000	39,270,000	(11,971,157)	70	33,150,000
012500100100		OFFICE OF THE SEC. TO THE STATE GOVT.	8								
12020801		N/State Liason Office, Victorial Island, Lagos				500,000	500,000	500,000			500,000
12020802		New Nasarawa State Liason Office, Abuja				100,000	100,000	100,000			
12020803		Nasarawa State Liason Office, Jos				100,000	100,000	100,000			
12020804		Nasarawa State Liason Office, Kaduna				100,000	100,000	100,000			
		S/total		-	-	800,000	800,000	800,000	-		500,000
012300100100		MIN. OF INFORM, CULTURE & TOURISM	8								
12020805		Charges on Lafia City Square				500,000	500,000	500,000	(500,000)		500,000
12020806		Lease of Keffi Hotel				500,000	500,000	500,000		100	500,000
12020807		N/State Integrated Park, Shabu			500,000	50,000	50,000	50,000	(50,000)		50,000
12020808		City Hall Lafia				500,000	500,000	500,000	(500,000)		500,000
12020809		Indoor Theatre Mararaba Gurku									
		S/total		-	500,000	1,550,000	1,550,000	1,550,000	(1,050,000)	32	1,550,000
012500100100		OFFICE OF THE HEAD OF SERVICE	8								
12020810		Rent from Govt. Residential Quarters		20,710,239	24,938,843	35,000,000	35,000,000	35,000,000	(10,061,157)	71	28,000,000
025210200100		NASARAWA STATE WATER BOARD	8								
12020811		Rent from Guest House Services				200,000	200,000	200,000	(700,000)		200,000
051300100100		MIN. OF YOUTH & SPORTS DEVELOPMENT	8								
12020812		Rent from Shops at Youth Centre, Lafia			120,000				120,000		
12020813		Use of Ibrahim Abacha Hall, Lafia			540,000	1,000,000	1,000,000	1,000,000	(460,000)	54	1,000,000
12020814		Rent from Other Youth Centres				20,000	20,000	20,000	(20,000)		200,000
		S/total		-	660,000	1,020,000	1,020,000	1,020,000	(360,000)	65	1,200,000

SCHEDULE OF DETAILED REVENUE 2018										
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017	ACTUAL 2018	APPROVED BUDGET 2018	APPROVED BUDGET 2018	VARIANCE AMOUNT 2018	%STAGE ACHVD 2018	APPROVED BUDGET 2019
OS1400100100		MIN. OF WOMEN AFFAIRS & SOCIAL DEV.	8							
12020815		Rent of Facilities at Multi-purpose Center								
12020816		Rent on Cassava Processing Centre								
		S/total								
O21510200100		NASARAWA AGRICULTURAL DEV. PROGRAM	8							
OS1701900100		Rent from Guest House Services		229,900		500,000	500,000			500,000
		COLLEGE OF EDUCATION, AKWANGA	8							
12020810		Rent from Govt. Residential Quarters			1,200,000	200,000	200,000			200,000
O229000100100		MINISTRY OF WORKS & TRANSPORT								
12020802		Rent from Divisional Engineers' Quarters								1,000,000
120209		Rent on Land & Others - General	9	296,242,195	343,957,278	501,300,000	501,300,000	(157,342,722)	69	402,000,000
		MIN. OF LANDS & PHYSICAL PLANNING	9							
12020901		Ground Rent		295,548,214	328,502,053	500,000,000	500,000,000	(171,497,947)	66	400,000,000
12020902		Premium on Certificate of Occupancy		94,981	14,972,224	1,000,000	1,000,000	(13,927,224)	1,493	1,000,000
		S/total		295,643,195	343,429,278	501,000,000	501,000,000	(157,570,722)	69	401,000,000
OS1701900100		COLLEGE OF EDUCATION, AKWANGA	9							
12020903		Ground Rent from Mini Market		599,000	528,000	300,000	300,000	228,000		1,000,000
120210		Repayments - General	10	20,818,653	3,132,064,870	19,724,500,000	19,724,500,000	(16,592,435,130)	16	2,586,214,679
O220000100100		MIN. OF FINANCE & ECONOMIC PLANNING	10							
12021002		Motor Vehicle Loan Repayment		18,791,309	15,880,510	22,000,000	22,000,000	(6,119,490)	72	22,000,000
12021003		Furniture Loan Repayment		2,027,344	3,370,041	2,500,000	2,500,000	870,041	135	5,000,000
12021004		Outstanding (62.5%) Paris Club Refund				13,700,000,000	13,700,000,000	(13,700,000,000)		1,059,214,679
12021005		Expected Paris Club Refund from P/State				3,500,000,000	3,500,000,000	(3,500,000,000)		
12021007		Recovery of Federal Govt. Workers PAYE			3,112,814,318	500,000,000	500,000,000	2,612,814,318		
		S/total		20,818,653	3,132,064,870	17,724,500,000	17,724,500,000	(14,592,435,130)	18	1,086,214,679
O22000800100		BOARD OF INTERNAL REVENUE SERVICE	10							
12021008		Recovery of Taxes from Banks				2,000,000,000	2,000,000,000			1,500,000,000
120211		Investment Income	11							
O220000100100		MIN. OF FINANCE & ECONOMIC PLANNING	11							
12021101		Interests/Dividends on Govt. Investments				10,000,000	10,000,000	(10,000,000)		10,000,000

SCHEDULE OF DETAILED REVENUE 2018												
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHED	ACTUAL		ACTUAL	APPROVED BUDGET		APPROVED BUDGET	VARIANCE 2017 AMOUNT	STAGE ACHVD	APPROVED BUDGET
				2017	2018		2018	2018				
				N	N		N	N	N			N
OS1700300100	130203	Domestic Grants	12	1,127,636,250	1,371,221,998	3,998,421,363	3,998,421,363	3,998,421,363	(2,627,199,365)		34	4,744,000,000
		N/S UNIVERSAL BASIC EDUCATION BOARD	12	-	-	-	-	-	-			2,000,000,000
		UBEC Matching Grant		-	-	-	-	-	-			-
O11100500100	13020301	OFFICE TO THE SSA TO THE GOV. ON SGGs	12	-	-	1,000,000,000	1,000,000,000	1,000,000,000	(1,000,000,000)		-	-
		SDGs - CGS		-	-	-	-	-	-			-
		SDGs - LGA Track		-	-	-	-	-	-			-
		S/total		-	-	1,000,000,000	1,000,000,000	1,000,000,000	(1,000,000,000)		-	-
O52110200100	13020304	OFFICE TO THE SSA TO THE GOV. ON SGGs	12	-	-	250,000,000	250,000,000	250,000,000	(122,409,858)		51	200,000,000
		Performance Based Financing to Gen. Hosp		207,916,481	127,590,142	120,000,000	120,000,000	120,000,000	(41,396,471)		66	100,000,000
		Decentralized Facility Financing to Gen. Hospitals		103,509,648	78,603,529	100,000,000	100,000,000	100,000,000	(58,003,238)		42	100,000,000
		National Health Ins. Sch. To Gen. Hospitals		90,163,482	41,996,762	2,000,000	2,000,000	2,000,000	20,473,701		1,124	4,000,000
		PRO - Health		1,479,235	22,473,701	7,000,000	7,000,000	7,000,000	4,770,801		-	10,000,000
		IHVN		7,816,850	11,770,801	479,000,000	479,000,000	479,000,000	(196,565,066)		59	414,000,000
		S/total		410,885,696	282,434,934	300,000,000	300,000,000	300,000,000	(300,000,000)		-	200,000,000
O22000100100	13020309	MIN. OF FINANCE & ECONOMIC PLANNING	12	15,030,342	-	10,000,000	10,000,000	10,000,000	-		-	10,000,000
		Nat. Social Inv. Prog.(SOCU, SCTU, N-POWER, HGSP)		-	-	1,000,000,000	1,000,000,000	1,000,000,000	-		-	1,000,000,000
OS1701900100	13020310	COLLEGE OF EDUCATION, AKWANGA	12	68,600,000	-	20,000,000	20,000,000	20,000,000	-		-	20,000,000
		UBE (Federal)		-	-	1,030,000,000	1,030,000,000	1,030,000,000	(1,030,000,000)		-	1,030,000,000
		TETFUND		68,600,000	-	-	-	-	-		-	-
		Ecological Fund		-	-	-	-	-	-		-	-
		S/total		68,600,000	-	1,030,000,000	1,030,000,000	1,030,000,000	(1,030,000,000)		-	1,030,000,000
O51702100100	13020311	NASARAWA STATE UNIVERSITY, KEFFI	12	492,379,648	1,024,104,763	1,089,421,363	1,089,421,363	1,089,421,363	(65,316,600)		-	1,000,000,000
		TETFUND		-	-	100,000,000	100,000,000	100,000,000	(35,317,699)		-	100,000,000
OS1701800100	13020311	NASARAWA STATE POLYTECHNIC, LAFIA	12	140,740,564	64,682,301	-	-	-	-		-	-
		TETFUND		-	-	-	-	-	-		-	-
		Foreign Grants	13	587,241,552	177,519,939	4,800,926,060	4,800,926,060	4,800,926,060	(4,628,406,121)		4	2,599,312,179
O22000100100	13020401	MIN. OF FIN. & ECONOMIC PLANNING	13	-	-	-	-	-	-		-	-
		HIV/AIDS Project Dev. Program		-	-	500,000,000	500,000,000	500,000,000	(500,000,000)		-	200,000,000
		CSDA		130,196,452	-	-	-	-	-		-	199,312,179
		RUFIN (NADP)		-	-	200,926,060	200,926,060	200,926,060	(28,406,121)		86	-
		UNICEF		-	172,519,939	700,926,060	700,926,060	700,926,060	(528,406,121)		25	399,312,179
		S/total		130,196,452	172,519,939	700,926,060	700,926,060	700,926,060	(528,406,121)		25	399,312,179

SCHEDULE OF DETAILED REVENUE 2018												
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		ACTUAL		APPROVED BUDGET		VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018	2018	2018	2018	2018			
				N	N	N	N	N	N			N
052100300100		PRIMARY HEALTH DEV. AGENCY	13									
13020405		Performance Bonus (Disb Linked Indicators)		-	-	100,000,000	100,000,000	100,000,000	(100,000,000)		-	100,000,000
13020404		UNICEF Intervention										200,000,000
		S/total		-	-	100,000,000	100,000,000	100,000,000	(100,000,000)		-	300,000,000
052100100100		MINISTRY OF HEALTH	13									
13020406		Save One Million Lives (SOML) Program		457,045,100		400,000,000	400,000,000	400,000,000	(400,000,000)		-	400,000,000
		S/total		457,045,100	-	400,000,000	400,000,000	400,000,000	(400,000,000)		-	400,000,000
053500100100		MINISTRY OF ENVIRON & SOLID MINERALS	13									
13020407		Nigeria Erosion & Water Shed Mgt. Project		-	-	1,500,000,000	1,500,000,000	1,500,000,000	(1,500,000,000)		-	1,000,000,000
13020408		Reducing Emissions from Deg. & Deforestation		-	-	1,500,000,000	1,500,000,000	1,500,000,000	(1,500,000,000)		-	500,000,000
		S/total		-	-	3,000,000,000	3,000,000,000	3,000,000,000	(3,000,000,000)		-	1,500,000,000
051700100100		MINISTRY OF EDUCATION	13									
13020409		Bilingual Education Programme		-	-	600,000,000	600,000,000	600,000,000			-	
14		CAPITAL DEV. FUND (CDF) RECEIPTS	14	11,542,716,335	700,000,000	10,000,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)		7	5,000,000,000
140301		Domestic Loans/Borrowings	14	9,366,000,000	700,000,000	10,000,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)		7	5,000,000,000
		OFFICE OF THE ACCOUNTANT GENERAL	14		700,000,000	10,000,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)			
14030101		Loan			700,000,000	10,000,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)			5,000,000,000
14030103		Infrastructure Development Loan										
14030104		Budget Support Facility		9,366,000,000	-	-	-	-	-			
		S/total		9,366,000,000	700,000,000	10,000,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)		7	5,000,000,000
140301		External Loans (NSHIP)	14	2,176,716,335								
022000100100		MINISTRY OF FINANCE & ECONOMIC PLANNING										
		CSDA		130,196,452								
		Nigeria Health Investment Proj(NSHIP)		2,046,519,883								
		S/total		2,176,716,335								

SUMMARY OF TOTAL REVENUE BY TYPE/NATURE											
ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		ACTUAL	APPROVED BUDGET 2018	FINAL BUDGET 2018	VARIANCE AMOUNT 2018	%STAGE ACHVD 2018	APPROVED BUDGET 2019
				2017	2018						
11000000		Share of Federation Account allocation		N	N						N
	11010101	Statutory Revenue Allocation		26,148,480,559	39,213,096,989	36,000,000,000	36,000,000,000	3,213,096,989	109	42,000,000,000	
	11010201	Share of Value Added Tax (VAT)		8,632,442,754	9,601,250,636	12,000,000,000	12,000,000,000	(2,398,749,364)	80	11,000,000,000	
	11010301	Refund of Excess Charges		-	216,412,175	-	-	216,412,175	-	-	
		Share of Forex Equalization			848,009,576						
		Paris Club Refunds			5,103,935,647						
		Refund from NNPC		9,102,098,342	131,549,630			131,549,630			
		Excess Crude Savings		733,400,572	-						
	11010403	Exchange Gain		2,099,551,727	393,361,075	3,500,000,000	3,500,000,000	(3,106,638,925)	11	1,500,000,000	
	11010404	Special Allocation		566,594,775	-	4,000,000,000	4,000,000,000	(4,000,000,000)	-	1,500,000,000	
		S/Total	1	47,282,568,729	55,507,615,728	55,500,000,000	55,500,000,000	7,615,728	100	56,000,000,000	
12000000		Independent Revenue									
	120101	Personal Income Tax		4,761,574,008	5,513,096,262	6,102,505,000	6,102,505,000	(589,408,738)	90	7,423,100,309	
	120201	Licences		137,336,060	164,902,924	224,150,000	224,150,000	(59,247,076)	74	292,693,267	
	120204	Fees		4,210,288,236	4,267,554,014	5,351,141,932	5,351,141,932	(1,083,587,918)	80	5,567,200,000	
	120205	Fines		3,742,711	3,474,009	93,400,000	93,400,000	(89,925,991)	4	53,500,000	
	120206	Sales		346,750,200	977,068,225	8,003,983,129	8,003,983,129	(7,026,914,904)	12	3,575,310,000	
	120207	Earnings		528,447,812	546,606,655	2,671,090,000	2,671,090,000	(2,124,483,345)	20	406,360,000	
	120208	Rent on Government Buildings		20,940,139	27,298,843	39,270,000	39,270,000	(11,971,157)	70	33,150,000	
	120209	Rent on Land & Others		296,242,195	343,957,278	501,300,000	501,300,000	(157,342,722)	69	402,000,000	
	120210	Repayments		20,818,653	3,132,064,870	19,724,500,000	19,724,500,000	(16,592,435,130)	16	2,586,214,679	
	120211	Investments		-	-	10,000,000	10,000,000	(10,000,000)	-	10,000,000	
		S/Total		10,326,140,013	14,976,023,080	42,721,340,061	42,721,340,061	(27,745,316,981)	35	20,349,528,255	
13000000		Other Revenue Sources									
	130203	Domestic Grants		1,127,636,250	1,371,221,998	3,998,421,363	3,998,421,363	(2,627,199,365)	34	4,744,000,000	
	130204	Foreign Grants		587,241,552	172,519,939	4,800,926,060	4,800,926,060	(4,626,406,121)	4	2,599,312,179	
		DII Income		350,750,000	191,346,638	-	-	191,346,638	-	-	
		S/Total		2,065,627,802	1,735,088,575	8,799,347,423	8,799,347,423	(7,064,258,848)	38	7,343,312,179	
14000000		Capital Development Funds Receipts									
		External Loans (NSHIP)		2,176,716,335	-	-	-	-	-	-	
	14301	Domestic Loans/Borrowings		9,366,000,000	700,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)	7	5,000,000,000	
		S/Total		11,542,716,335	700,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)	7	5,000,000,000	
		TOTAL RECEIPTS		71,217,052,880	72,918,727,382	117,020,687,484	117,020,687,484	(44,101,960,102)	62	88,692,840,434	
		Add Opening Balance		4,617,691,998	3,336,620,807	8,400,000,000	8,400,000,000	(5,063,378,193)	40	1,477,406,029	
		G/TOTAL		75,834,744,878	76,255,348,189	125,420,687,484	125,420,687,484	(49,165,339,295)	61	90,170,246,463	

SCHEDULE 16

STATEMENT OF EXTERNAL/INTERNAL LOANS PRINCIPAL, REPAYMENTS & INTEREST CHARGES

A	EXTERNAL LOANS; OUTSTANDING EXCHANGE RATE USED	EXCH. RATE	YEAR 2018			YEAR 2017		
			USD	Naira	USD	Naira	USD	Naira
1	Nasarawa State - Plateau State Water Project (CHF)	196.95	248,041.46	75,652,645.30	261,346.99	51,472,289.68		
2	Nasarawa State - Plateau State Water Project (USD)	196.95	1,022,272.75	311,793,188.75	1,066,719.40	210,090,385.83		
3	Nasarawa State - Plateau State Water Project - (EUR) -ADF	196.95	249,142.83	75,988,563.15	272,355.98	53,640,510.26		
4	Nasarawa State Health System Development Project I - (IDA)	196.95	1,299,573.99	396,370,066.95	1,368,686.54	269,562,814.05		
5	Nasarawa State Community Based Urban Dev. Project - (IDA)	196.95	14,251,241.78	4,346,628,742.90	14,902,358.96	2,935,019,597.17		
6	Nasarawa State HIV/AIDS Programme - (IDA)	196.95	4,395,828.35	1,340,727,646.75	4,628,495.75	911,562,237.96		
7	Nasarawa State Community & Social Development Project - (IDA)	196.95	4,474,898.83	1,364,844,143.15	4,617,274.83	909,372,277.77		
8	Nasarawa State Third Fadama Projects - (IDA)	196.95	6,023,934.21	1,837,299,934.05	6,221,893.00	1,225,401,826.35		
9	Nasarawa State Health System Development Project II - (IDA)	196.95	3,294,910.85	1,004,947,809.25	3,398,616.92	669,357,602.39		
10	Nasarawa State Health Investment Project - (IDA)	196.95	23,923,820.46	7,296,765,240.30	26,140,880.00	5,148,446,316.00		
	Total		59,183,665.51	18,051,017,980.55	62,878,628.37	12,383,945,857.47		
B	EXTERNAL LOANS; PRINCIPAL REPAYMENTS/INTERESTS		PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
1	Nasarawa State - Plateau State Water Project (CHF)		3,341,039.77	599,545.80	3,332,167.40	622,734.16		
2	Nasarawa State - Plateau State Water Project (USD)		13,697,053.15	2,456,933.76	13,600,682.80	2,541,732.14		
3	Nasarawa State - Plateau State Water Project - (EUR) -ADF		3,492,150.94	626,706.26	3,472,533.56	648,963.96		
4	Nasarawa State Health System Development Project I - (IDA)		12,687,159.99	3,139,238.44	12,599,191.89	3,211,986.63		
5	Nasarawa State Community Based Urban Dev. Project - (IDA)		106,226,235.95	34,241,392.14	105,489,828.48	34,794,302.72		
6	Nasarawa State HIV/AIDS Programme - (IDA)		42,573,302.77	10,616,572.80	42,278,386.62	10,860,283.22		
7	Nasarawa State Community & Social Development Project - (IDA)		14,268,481.46	10,675,708.22	10,596,646.13	14,279,244.75		
8	Nasarawa State Third Fadama Projects - (IDA)		14,268,481.46	14,378,814.69	14,279,244.75	14,279,244.75		
9	Nasarawa State Health System Development Project II - (IDA)		10,148,769.72	7,854,348.06	10,148,769.72	7,799,827.12		
10	Nasarawa State Health Investment Project - (IDA)		67,002,784.09	56,513,780.97	67,002,784.09	56,513,780.97		
	TOTAL		220,702,675.21	151,592,044.26	180,772,790.75	141,869,501.80		
C	INTERNAL LOANS; PRINCIPAL REPAYMENT 2018		I	II	III	IV	TOTAL	
1	5BN - Security and Exchange Bond		355,014,716.64	-	381,640,820.38	-	736,655,537.02	
2	3.98N - Salary Bailout - Fidelity Bank Plc		23,065,074.84	23,558,687.66	24,062,864.22	24,577,830.60	95,264,457.32	
3	1.08N - Infrastructural Development Loan - Access Bank		53,341,189.00	54,550,389.50	55,787,001.74	57,051,646.86	220,730,227.10	
4	Budget Support Facility		-	-	-	-	-	
	TOTAL		431,420,980.48	78,109,077.16	461,490,686.34	81,629,477.46	1,052,650,221.44	
D	INTERNAL LOANS; INTEREST PAYMENT							
1	5BN - Security and Exchange Bond		233,972,143.71	-	207,346,039.96	-	441,318,183.67	
2	3.98N - Salary Bailout - Fidelity Bank Plc		79,929,488.23	79,435,875.41	78,931,698.86	78,416,732.48	316,713,794.98	
3	1.08N - Infrastructural Development Loan - Access Bank		216,576,597.76	215,367,397.18	214,130,785.03	212,866,139.89	858,940,919.86	
4	Budget Support Facility		-	-	-	-	-	
	TOTAL		530,478,229.70	294,803,272.59	500,408,523.85	291,282,872.37	1,616,972,898.51	
	G/Total - External & Internal Loans Interests						1,768,564,942.77	
			43					
C	INTERNAL LOANS; PRINCIPAL REPAYMENT 2017		I	II	III	IV	TOTAL	
1	5BN - Security and Exchange Bond		307,205,812.12	-	330,246,248.03	-	637,452,060.15	
2	3.98N - Salary Bailout - Fidelity Bank Plc		21,191,903.31	21,645,428.62	22,108,659.75	22,581,804.45	87,527,936.13	
3	1.08N - Infrastructural Development Loan - Access Bank		48,766,550.21	49,872,047.52	51,002,605.54	52,158,792.37	201,799,995.64	
4	Budget Support Facility		-	-	-	-	-	
	TOTAL		377,164,265.64	71,517,476.14	403,357,513.32	74,740,596.82	926,779,851.92	
D	INTERNAL LOANS; INTEREST PAYMENT							
1	5BN - Security and Exchange Bond		281,781,048.22	-	258,740,612.31	-	540,521,660.53	
2	3.98N - Salary Bailout - Fidelity Bank Plc		81,802,659.75	81,349,134.46	80,885,903.32	80,412,758.62	324,450,456.15	
3	1.08N - Infrastructural Development Loan - Access Bank		221,151,236.54	220,045,739.24	218,915,181.22	217,758,994.39	877,871,151.39	
4	Budget Support Facility		-	-	-	-	-	
	TOTAL		584,734,944.51	301,394,873.70	558,541,696.85	298,171,753.01	1,742,843,268.07	
	G/Total - External & Internal Loans Interests						1,884,712,769.87	
			52					

SCHEDULE 17
SCHEDULE OF DETAILED CONSOLIDATED REVENUE FUND CHARGES (RECURRENT)

ADMIN CODE	MDA	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2018 APPROVED BUDGET	2018 REVISED BUDGET	%STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
022000700200		N	N	N	N		N	N
022000700200	Office of the Accountant-General - Salaries of Comm.	521,400,326.62	932,500,674.99	903,157,116.00	903,157,116.00	103.25	(29,343,558.99)	1,071,415,482.00
022000700200	Office of the Accountant-General - CRF Charges	16,358,848.62	44,551,300.00	3,202,000,000.00	3,202,000,000.00	1.39	3,157,448,700.00	2,854,000,000.00
	TOTAL	537,759,175.24	977,051,974.99	4,105,157,116.00	4,105,157,116.00	104.64	3,128,105,161.01	3,423,415,482.00

SCHEDULE 18
SCHEDULE OF DETAILED PERSONNEL COSTS OF MINISTRIES, DEPARTMENTS AND AGENCIES

ADMIN CODE	MDA	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2018 APPROVED BUDGET	2018 REVISED BUDGET	%STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
I. ADMINISTRATIVE SECTOR								
011100100100	Government House Administration	24,084,064.40	59,060,443.25	46,119,221.00	60,118,221.00	98.24	1,057,777.75	78,556,967.00
011100100200	Deputy Governor's Office	23,390,412.38	23,390,412.38	25,037,515.00	25,037,515.00	26.96	18,287,157.06	15,003,489.00
011100300100	State Boundary Commission	1,050,268.96	929,060.88	3,902,217.00	3,902,217.00	23.81	2,973,156.12	3,902,217.00
011100500100	Office of the Snr Special Asst to His Excellency on SDGs	2,830,000.00	28,844,960.84	3,500,000.00	29,500,000.00	97.78	655,039.16	53,500,000.00
011100800101	State Emergency Management Agency	70,000.00	0.00	0.00	0.00		0.00	0.00
011101300100	Office of the Secretary to the State Government	399,420,802.59	161,350,071.10	426,495,962.00	375,495,962.00	42.97	214,145,890.90	227,079,749.00
011103300100	Nasarawa State AIDS Control Agency (NASACA)	41,000.00	82,000.00	150,000.00	150,000.00	54.67	68,000.00	200,000.00
011103500100	Nasarawa State Pension Bureau	12,289,844.37	11,185,444.25	14,093,078.00	14,093,078.00	79.23	2,927,633.75	15,002,801.00
011103600100	Bureau for Salary & Pension Administration	0.00	0.00	5,426,118.00	5,426,118.00	0.00	5,426,118.00	0.00
011103700100	Muslim Pilgrims Welfare Board	11,242,350.96	11,197,350.96	13,400,251.00	13,400,251.00	83.56	2,202,900.04	11,879,776.00
011103800100	Christian Pilgrims Welfare Board	4,060,997.65	1,314,805.04	6,516,008.00	6,516,008.00	20.18	5,201,202.96	5,160,606.00
011200300100	Nasarawa State House of Assembly	359,950,551.20	298,474,968.88	615,011,006.00	615,011,006.00	48.53	316,536,037.12	705,011,006.00
012300100100	House of Assembly Service Commission	45,000.00	246,000.00	6,250,203.00	6,250,203.00	3.94	6,004,203.00	38,845,718.00
012300300100	Ministry of Information, Culture & Tourism	50,850,991.89	91,859,033.94	81,911,849.00	92,911,849.00	98.87	1,052,815.06	113,023,880.00
012500100100	Nasarawa Broadcasting Service	86,849,766.40	170,402,488.69	182,537,200.00	182,537,200.00	93.35	12,134,711.31	186,275,057.00
014000100100	Office of the Head of Civil Service	212,599,897.64	49,340,706.98	346,235,752.00	345,235,752.00	14.29	295,899,045.02	346,000,527.00
014100100100	Office of the Auditor General for Local Govt	24,002,835.68	29,570,079.35	46,521,515.00	46,521,515.00	63.56	16,951,435.65	47,051,248.00
014600100100	Local Government Service Commission	9,385,914.16	2,957,765.92	37,093,928.00	37,093,928.00	14.52	14,826,330.75	32,234,501.00
014700100100	Civil Service Commission	16,700,376.28	3,965,441.24	13,795,140.00	13,795,140.00	21.44	10,837,374.08	27,566,278.00
014800100100	Nasarawa State Independent Electoral Comm	58,675,574.12	85,694,441.13	128,772,333.00	128,772,333.00	66.55	43,077,891.87	114,759,506.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	32,261,993.30	41,198,307.70	48,802,911.00	48,802,911.00	84.42	7,604,603.30	49,221,190.00
	Total Administration Sector	1,353,231,119.82	1,078,671,325.34	2,077,889,627.00	2,077,889,627.00	51.82	1,001,218,301.66	2,078,928,889.00
II. ECONOMIC SECTOR								
021500100100	Ministry of Agriculture	179,662,230.01	239,299,625.48	279,333,718.00	279,333,718.00	87.55	34,034,092.52	263,003,810.00
021502100100	College of Agriculture, Lafila	485,917,305.00	529,500,052.08	623,626,014.00	623,626,014.00	84.91	94,125,961.92	572,962,118.00
021510200100	Nasarawa Agricultural Dev Prog (NADP)	145,051,446.27	184,799,232.13	341,001,137.00	341,001,137.00	54.19	156,201,904.87	319,204,321.00
022000100100	Ministry of Finance & Economic Planning	202,764,891.21	73,608,879.75	95,156,708.00	95,156,708.00	77.35	21,549,828.25	117,005,113.00
022000700100	Office of the Accountant-General	152,282,848.11	262,993,209.72	221,224,601.00	269,440,797.00	97.61	6,447,527.28	274,527,888.00
022000800100	Board of Internal Revenue Service	75,948,521.61	101,859,830.04	108,888,121.00	112,388,121.00	90.63	10,528,290.96	171,004,113.00
022200100100	Ministry of Commerce, Industry & Cooperatives	33,631,164.91	44,905,538.35	64,325,006.00	64,325,006.00	69.81	19,419,467.65	53,856,123.00
0222025300100	Nasarawa State Market Management Bureau	0.00	0.00	0.00	0.00		0.00	0.00
022900100100	Ministry of Works, Housing & Transport	93,477,558.12	75,712,719.75	109,463,339.00	154,270,484.00	49.08	78,557,764.25	137,363,339.00
023100300100	Nasarawa Electricity Power Agency (NaEPA)	0.00	0.00	0.00	0.00		0.00	9,749,875.00
023800100100	Ministry of Budget & Planning	12,096,469.22	12,096,469.22	0.00	0.00		0.00	0.00
025201200100	Ministry of Water Resources & Rural Development	15,647,104.47	17,253,703.68	79,133,258.00	79,133,258.00	21.80	61,879,554.32	78,398,949.00
025210200100	Nasarawa State Water Board	82,610,669.53	112,311,120.52	149,235,201.00	149,235,201.00	75.26	36,924,080.48	150,062,006.00
025300100100	Ministry of Housing & Urban Development	0.00	0.00	0.00	0.00		0.00	47,663,985.00
0253050600100	Nasarawa Urban Development Board	78,303,044.70	128,482,336.00	165,862,250.00	165,862,250.00	94.27	9,501,151.04	172,018,260.00
025305700100	N/State Community & Social Development Project	23,573,244.63	1,900,000.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	14,032,343.00
026000100100	Ministry of Lands & Town Planning	55,688,427.93	41,807,123.47	60,390,321.00	60,390,321.00	69.23	18,583,197.53	60,402,166.00
026000200100	Nas. Geographic Information Service(NAGIS)	1,636,654,926.22	1,840,412,133.93	2,256,161,760.00	2,390,065,015.00	77.00	549,652,881.07	2,481,234,409.00
	Total Economic Sector	1,636,654,926.22	1,840,412,133.93	2,256,161,760.00	2,390,065,015.00	77.00	549,652,881.07	2,481,234,409.00

SCHEDULE 18 SCHEDULE OF DETAILED PERSONNEL COSTS OF MINISTRIES, DEPARTMENTS AND AGENCIES												
ADMIN CODE	MDA	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		VARIANCE	% STAGE ACHIEVED	2019 APPROVED BUDGET
		EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			
III. LAW AND JUSTICE SECTOR												
031801100100	Judicial Service Commission	77,285,434.23	71,893,692.74	85,880,343.00	85,880,343.00	85,880,343.00	85,880,343.00	83.71	13,586,650.26	86,009,750.00		
032600100100	Ministry of Justice	28,790,626.29	37,387,001.15	59,742,587.00	59,742,587.00	59,742,587.00	59,742,587.00	62.58	22,355,585.85	91,379,082.00		
032600105100	High Court of Justice	1,413,058,197.27	1,393,617,316.06	1,564,824,161.00	1,564,824,161.00	1,564,824,161.00	1,564,824,161.00	89.06	171,206,844.94	1,514,402,562.00		
032605200100	Customary Court of Appeal	75,140,660.48	81,843,040.98	102,139,846.00	102,139,846.00	102,139,846.00	102,139,846.00	80.13	20,296,805.02	108,452,346.00		
032605300100	Sharia Court of Appeal	85,749,850.85	79,052,180.32	108,306,204.00	108,306,204.00	108,306,204.00	108,306,204.00	72.99	29,254,023.68	110,051,546.00		
	Total Law and Justice Sector	1,680,024,769.12	1,663,793,231.25	1,818,753,295.00	1,818,753,295.00	1,818,753,295.00	1,818,753,295.00	86.62	257,059,909.75	1,910,295,286.00		
IV. SOCIAL SECTOR												
053900100100	Ministry of Youth & Sports Development	10,293,830.60	38,228,420.00	396,786,255.00	396,786,255.00	396,786,255.00	396,786,255.00	9.63	358,557,835.00	366,786,255.00		
051400100100	Ministry of Women Affairs & Social Development	40,776,570.30	32,179,080.30	37,061,150.00	37,061,150.00	37,061,150.00	37,061,150.00	86.83	4,882,069.70	40,913,281.00		
051400300100	Nasarawa State Rehabilitation Board	11,966,083.30	14,413,351.05	22,546,718.00	22,546,718.00	22,546,718.00	22,546,718.00	63.93	8,133,366.95	23,553,711.00		
051700100100	Ministry of Education	3,630,275,397.28	5,882,815,208.36	6,660,217,562.00	6,660,217,562.00	6,660,217,562.00	6,660,217,562.00	89.82	666,402,353.64	6,690,227,655.00		
051700300100	Nasarawa State Universal Basic Education Board	127,695,754.36	168,112,361.65	226,142,544.00	226,142,544.00	226,142,544.00	226,142,544.00	74.34	58,030,182.35	219,099,095.00		
051700800100	Nasarawa State Bureau for ICT (Library Board)	11,374,625.70	147,014,404.00	36,158,545.00	147,159,545.00	147,159,545.00	147,159,545.00	99.90	144,141.00	38,590,915.00		
051701900100	Nasarawa State Polytechnic, Lafia	1,050,659,718.83	1,323,131,023.00	1,072,815,736.00	1,072,815,736.00	1,072,815,736.00	1,072,815,736.00	0.00	1,072,815,736.00	1,204,690,518.00		
051701900100	College of Education, Akwanga	9,127,348.56	3,812,780,422.22	1,922,000,000.00	1,922,000,000.00	1,922,000,000.00	1,922,000,000.00	0.00	2,396,149,807.00	1,364,649,807.00		
051705400100	Teachers Service Commission	10,397,661.04	797,526.51	12,016,795.00	12,016,795.00	12,016,795.00	12,016,795.00	6.64	11,219,268.49	7,721,791.00		
051705500100	Ministry of Special Education, Science & Technology	10,397,661.04	16,743,880.28	310,542,227.00	310,542,227.00	310,542,227.00	310,542,227.00	5.39	293,798,346.72	110,705,552.00		
051400200100	Bureau for Science & Tech. Education (Rel. Tech)	67,149,875.99	91,537,022.97	128,117,220.00	128,117,220.00	128,117,220.00	128,117,220.00	71.45	36,580,197.03	123,312,671.00		
051705600100	Scholarship Board	0.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	100,000,000.00		
051706700100	Ministry for Higher Education	209,478,031.65	1,103,879,189.22	832,562,853.00	832,562,853.00	832,562,853.00	832,562,853.00	99.94	683,663.78	679,373,474.00		
052100100100	Ministry of Health	301,294.56	242,994.00	320,000.00	320,000.00	320,000.00	320,000.00	75.94	77,006.00	20,351,106.00		
052100300100	Primary Healthcare Development Agency	1,805,516,498.19	2,106,865,087.29	2,014,501,520.00	2,109,501,520.00	2,109,501,520.00	2,109,501,520.00	99.88	2,636,432.71	2,510,318,690.00		
052110100100	Dalhau Araf Specialist Hospital	1,671,074,274.58	1,743,688,849.87	1,896,965,798.00	1,801,965,798.00	1,801,965,798.00	1,801,965,798.00	96.77	58,276,948.13	2,229,115,798.00		
052110200100	Hospitals Management Board	0.00	0.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	0.00	1,150,000.00	1,300,000.00		
052110200200	General Hospital, Agbashi	0.00	0.00	19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00	19,000,000.00	12,000,000.00		
052110200300	General Hospital, Akwanga	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00		
052110200400	General Hospital, Aritya	0.00	0.00	800,000.00	800,000.00	800,000.00	800,000.00	0.00	800,000.00	1,700,000.00		
052110200500	General Hospital, Awe	0.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	2,200,000.00		
052110200600	General Hospital, Doma	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00		
052110200700	General Hospital, Garaku	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	3,500,000.00		
052110200800	General Hospital, Keana	0.00	0.00	800,000.00	800,000.00	800,000.00	800,000.00	0.00	800,000.00	4,100,000.00		
052110200900	General Hospital, Keffi	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	19,000,000.00		
052110201100	Medical Centre, Mararaba-Gurku	0.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	1,850,000.00		
052110201000	General Hospital, Mararaba-Udege	0.00	0.00	4,800,000.00	4,800,000.00	4,800,000.00	4,800,000.00	0.00	4,800,000.00	6,500,000.00		
052110201200	General Hospital, Nasarawa	0.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	4,500,000.00		
052110201300	General Hospital, Nasarawa-Eggon	0.00	0.00	700,000.00	700,000.00	700,000.00	700,000.00	0.00	700,000.00	3,500,000.00		
052110201400	General Hospital, Ohi	0.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,300,000.00		
052110201500	General Hospital, Pinda	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	2,600,000.00		
052110201600	General Hospital, Toto	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	2,000,000.00		
052110201700	General Hospital, Uke	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	1,300,000.00		
052110201800	General Hospital, Umaiha	0.00	0.00	6,400,000.00	6,400,000.00	6,400,000.00	6,400,000.00	0.00	6,400,000.00	3,400,000.00		
052110201900	General Hospital, Wamba	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00		
052110202000	School of Health Technology	36,607,168.33	17,875,783.72	27,455,126.00	27,455,126.00	27,455,126.00	27,455,126.00	65.11	9,579,342.28	33,473,767.00		
053500100100	Ministry of Environment & Natural Resources	445,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00		
053501600100	Environmental Protection Agency	235,208,894.34	34,863,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	58.11	25,137,000.00	40,000,000.00		
053900100200	Nasarawa State Sports Council	0.00	0.00	17,087,539,856.00	17,087,539,856.00	17,087,539,856.00	17,087,539,856.00	61.62	2,084,283,636.78	18,998,080,117.00		
053505300101	Nasarawa State Waste Management Bureau	18,742,170,287.49	15,980,132,849.74	23,240,344,538.00	23,240,344,538.00	23,240,344,538.00	23,240,344,538.00	64.25	8,892,258,789.26	25,428,538,701.00		
	Total Social Sector	18,742,170,287.49	15,980,132,849.74	23,240,344,538.00	23,240,344,538.00	23,240,344,538.00	23,240,344,538.00	64.25	8,892,258,789.26	25,428,538,701.00		
	GRAND TOTAL PERSONNEL COSTS											

SCHEDULE 19

SCHEDULE OF DETAILED OVERHEAD COSTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

ADMIN CODE	MDA	2017 ACTUAL		2018 ACTUAL		2018 APPROVED BUDGET		2018 REVISED BUDGET		%STAGE ACHIEVED	VARIANCE		2019 APPROVED BUDGET	
		EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N		N	N		
I. ADMINISTRATIVE SECTOR														
011100100100	Government House Administration	1,630,702,837.08	2,113,401,501.50	1,675,202,000.00	2,239,082,000.00	1,675,202,000.00	2,239,082,000.00	94.39	125,680,498.50	1,897,830,000.00				
011100100200	Deputy Governor's Office	230,013,564.00	283,731,349.50	321,013,000.00	334,013,000.00	321,013,000.00	334,013,000.00	84.95	50,281,650.50	314,753,000.00				
011100300100	State Boundary Commission	6,550,810.00	5,689,471.00	9,770,500.00	9,770,500.00	9,770,500.00	9,770,500.00	58.23	4,081,029.00	8,190,500.00				
011100500100	Office of the Snr Special Asst to His Exc on SDGs	7,022,065.00	8,808,831.38	12,420,000.00	12,420,000.00	12,420,000.00	12,420,000.00	70.92	3,611,168.62	15,500,000.00				
011100800101	State Emergency Management Agency	4,330,000.00	12,886,637.00	114,437,000.00	114,437,000.00	114,437,000.00	114,437,000.00	11.26	101,550,363.00	179,232,000.00				
011101300100	Office of the Secretary to the State Govt	6,237,188,009.26	8,727,255,114.06	7,241,800,640.00	9,737,850,640.00	7,241,800,640.00	9,737,850,640.00	89.62	1,010,595,525.94	6,838,136,015.00				
011103000100	N/S AIDS Control Agency (NASACA)	3,904,457.50	7,035,548.94	18,320,000.00	18,320,000.00	18,320,000.00	18,320,000.00	38.40	11,284,451.06	55,858,000.00				
011103600100	Nasarawa State Pension Bureau	3,774,877.38	5,295,980.65	4,280,000.00	6,280,000.00	4,280,000.00	6,280,000.00	84.33	984,019.35	5,710,000.00				
011103900100	Bureau for Salary & Pension Admin	0.00	0.00	19,036,000.00	19,036,000.00	19,036,000.00	19,036,000.00	0.00	19,036,000.00	0.00				
011103700100	Muslim Pilgrims Welfare Board	956,019,489.57	781,237,298.87	851,761,000.00	858,832,770.00	851,761,000.00	858,832,770.00	90.97	77,595,471.13	903,670,000.00				
011103800100	Christian Pilgrims Welfare Board	165,418,401.50	209,815,124.50	508,743,000.00	508,743,000.00	508,743,000.00	508,743,000.00	41.24	298,927,875.50	510,873,000.00				
011200300100	Nasarawa State House of Assembly	1,088,182,839.65	860,237,164.02	1,400,810,000.00	1,400,810,000.00	1,400,810,000.00	1,400,810,000.00	61.41	540,572,835.98	2,488,240,000.00				
011200400100	House of Assembly Service Commission	2,982,540.14	5,298,558.28	8,875,000.00	8,875,000.00	8,875,000.00	8,875,000.00	59.70	3,576,441.72	20,850,000.00				
012300100100	Ministry of Information, Culture & Tourism	130,202,980.58	37,612,624.00	223,700,000.00	223,700,000.00	223,700,000.00	223,700,000.00	16.81	186,087,376.00	177,190,000.00				
012300300100	Nasarawa Broadcasting Service	62,524,428.50	71,700,306.00	125,523,000.00	125,523,000.00	125,523,000.00	125,523,000.00	57.12	53,822,694.00	124,063,000.00				
014000100100	Office of the Head of Civil Service	9,143,022.13	11,095,320.41	17,123,000.00	17,123,000.00	17,123,000.00	17,123,000.00	64.80	6,027,679.59	21,975,000.00				
014100100100	Office of the Auditor General for Local Govt	5,905,232.00	7,112,153.00	8,910,500.00	8,910,500.00	8,910,500.00	8,910,500.00	79.82	1,798,347.00	11,100,000.00				
014600100100	Local Government Service Commission	2,411,079.50	6,745,658.02	2,493,000.00	7,493,000.00	2,493,000.00	7,493,000.00	90.03	747,341.98	6,814,000.00				
014700100100	Civil Service Commission	18,032,103.00	21,043,352.00	44,244,000.00	39,244,000.00	44,244,000.00	39,244,000.00	53.62	18,200,648.00	34,414,000.00				
014800100100	N/ State Independent Electoral Comm.	4,000,050.48	13,360,227.26	1,008,226,000.00	1,008,226,000.00	1,008,226,000.00	1,008,226,000.00	1.33	994,865,772.74	15,500,000.00				
055100100100	Min. for Local Govt & Chieftaincy Affairs	14,558,078.45	8,625,851.00	11,280,000.00	11,280,000.00	11,280,000.00	11,280,000.00	76.47	2,654,149.00	12,380,000.00				
Total Administration Sector		10,647,242,412.15	13,276,335,120.39	13,717,437,640.00	16,814,439,410.00	13,717,437,640.00	16,814,439,410.00	78.96	3,538,104,289.61	13,734,680,515.00				
II. ECONOMIC SECTOR														
021500100100	Ministry of Agriculture	24,433,880.95	31,383,886.22	48,850,000.00	48,850,000.00	48,850,000.00	48,850,000.00	64.25	17,466,113.78	63,070,000.00				
021502100100	College of Agriculture, Lafia	88,474,146.00	0.00	159,765,000.00	159,765,000.00	159,765,000.00	159,765,000.00	0.00	159,765,000.00	195,800,000.00				
021510200100	Nasarawa Agricultural Dev. Prog (NADP)	0.00	2,838,723.72	35,355,000.00	35,355,000.00	35,355,000.00	35,355,000.00	8.03	32,516,276.28	29,720,000.00				
022000100100	Ministry of Finance & Economic Planning	38,864,466.00	66,458,720.50	425,855,170.00	362,855,170.00	425,855,170.00	362,855,170.00	18.32	296,396,449.50	270,055,170.00				
022000700200	Office of the Accountant-General	61,810,110.00	35,223,790.66	165,032,000.00	166,902,000.00	165,032,000.00	166,902,000.00	21.10	131,678,209.34	223,201,000.00				
022000800100	Board of Internal Revenue Service	206,447,442.57	182,695,618.62	159,951,500.00	270,951,500.00	159,951,500.00	270,951,500.00	67.43	88,255,881.38	278,875,000.00				
022200100100	Ministry of Commerce, Industry & Coop.	23,562,856.26	36,046,774.50	55,540,000.00	64,070,000.00	55,540,000.00	64,070,000.00	56.26	28,023,225.50	52,090,000.00				
022205300100	Nasarawa State Market Mgt. Bureau	0.00	115,324,054.40	41,290,000.00	115,790,000.00	41,290,000.00	115,790,000.00	99.60	465,945.60	128,192,000.00				
022900100100	Ministry of Works, Housing & Transport	162,484,360.48	0.00	56,220,000.00	56,220,000.00	56,220,000.00	56,220,000.00	36.87	35,489,593.06	60,310,000.00				
025201200100	Ministry of Water Resources & Rural Dev.	22,411,269.17	20,730,406.94	149,224,000.00	149,224,000.00	149,224,000.00	149,224,000.00	94.78	7,792,482.34	152,370,000.00				
025210200100	Nasarawa State Water Board	200,237,105.37	141,431,517.66	0.00	0.00	0.00	0.00	0.00	0.00	23,220,000.00				
025300100100	Ministry of Housing & Urban Development	1,220,164.50	0.00	57,400,000.00	65,200,000.00	57,400,000.00	65,200,000.00	74.19	16,826,622.08	66,050,000.00				
025305600100	Nasarawa Urban Development Board	384,028,645.46	48,373,377.92	3,786,000.00	3,786,000.00	3,786,000.00	3,786,000.00	0.00	3,786,000.00	5,940,000.00				
025305700100	N/S Community & Social Dev. Project	2,032,004.53	0.00	31,060,000.00	96,960,000.00	31,060,000.00	96,960,000.00	59.63	39,140,648.00	105,810,000.00				
026000100100	Ministry of Lands & Town Planning	22,908,370.50	57,819,352.00	0.00	0.00	0.00	0.00	0.00	0.00	20,350,000.00				
026000200100	Nas. Geographic Information Service (NAGIS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Total Economic Sector		1,238,914,821.79	738,326,223.14	1,889,328,670.00	1,555,928,670.00	1,889,328,670.00	1,555,928,670.00	46.26	857,602,446.86	1,765,523,170.00				

SCHEDULE 19

SCHEDULE OF DETAILED OVERHEAD COSTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

ADMIN CODE	MIDA	2017 ACTUAL EXPENDITURE		2018 APPROVED BUDGET		2018 REVISED BUDGET		%STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
		N	N	N	N	N	N			
III. LAW AND JUSTICE SECTOR										
031801100100	Judicial Service Commission	22,321,797.71	29,924,924.00	33,117,000.00	33,117,000.00	90.36	3,192,076.00	34,190,000.00		
032600100100	Ministry of Justice	223,927,312.39	205,919,286.27	255,070,000.00	255,070,000.00	80.73	49,150,713.73	344,700,000.00		
032600105100	High Court of Justice	123,471,883.63	158,610,912.55	256,070,000.00	256,070,000.00	61.94	97,459,087.45	218,920,000.00		
032605200100	Customary Court of Appeal	31,659,392.52	37,891,121.50	0.00	0.00	93.86	2,478,878.50	34,080,000.00		
032605300100	Sharia Court of Appeal	10,922,519.00	26,711,988.22	38,656,000.00	38,656,000.00	69.10	11,944,011.78	38,000,000.00		
	Total Law and Justice Sector	412,302,905.25	459,058,232.54	582,913,000.00	582,913,000.00	73.65	169,228,767.46	669,890,000.00		
IV. SOCIAL SECTOR										
053900100100	Ministry of Youth & Sports Development	18,049,940.52	215,843,965.00	428,930,000.00	428,930,000.00	50.32	213,086,035.00	1,318,200,000.00		
051400100100	Ministry of Women Affairs & Social Dev.	32,756,005.53	45,592,560.21	80,920,000.00	92,177,000.00	49.46	46,584,439.79	101,970,000.00		
051400300100	Nasarawa State Rehabilitation Board	6,760,098.00	10,142,279.33	11,401,000.00	11,401,000.00	88.96	1,258,720.67	10,451,000.00		
051700100100	Ministry of Education	325,652,542.02	709,369,745.50	687,865,000.00	710,865,000.00	99.79	1,495,254.50	1,022,070,000.00		
051700300100	N/S Universal Basic Education Board	68,635,491.50	115,563,405.78	156,750,000.00	156,750,000.00	73.72	41,186,594.22	155,480,000.00		
051700800100	N/ State Library Board (Bureau for ICT)	2,551,179.00	11,410,867.50	10,165,000.00	12,165,000.00	93.80	754,132.50	11,387,500.00		
051701800100	Nasarawa State Polytechnic, Lafia	295,729,208.56	11,410,867.50	378,850,000.00	378,850,000.00	0.00	378,850,000.00	471,460,000.00		
051701900100	College of Education, Akwanga	517,916,002.00	0.00	624,100,000.00	631,600,000.00	0.00	631,600,000.00	523,150,000.00		
051702100100	Nasarawa State University, Keffi	822,588,169.78	0.00	703,850,000.00	1,146,550,000.00	0.00	1,146,550,000.00	1,105,800,000.00		
051705400100	Teachers Service Commission	3,686,960.19	3,088,675.67	9,799,000.00	9,799,000.00	31.52	6,710,324.33	9,584,000.00		
051705500100	Min. of Special Education, Science & Tech	40,567,386.70	75,861,210.53	343,825,000.00	318,825,000.00	23.79	242,963,789.47	180,420,000.00		
051400200100	Bureau for Sc. & Tech Education (Rel Tech)	10,592,268.97	10,495,315.54	23,816,000.00	23,816,000.00	44.07	13,320,684.46	18,540,000.00		
051705600100	Scholarship Board	1,200,394.38	1,196,194.50	204,551,000.00	204,551,000.00	0.58	203,354,805.50	4,055,000.00		
051706700100	Ministry for Higher Education	0.00	0.00	0.00	0.00	0.00	0.00	14,960,000.00		
052100100100	Ministry of Health	172,530,196.50	83,835,123.50	691,340,910.00	691,340,910.00	12.13	607,505,786.50	491,800,910.00		
052100300100	Primary Healthcare Development Agency	399,251,937.19	459,757,805.68	1,242,424,340.00	1,127,424,340.00	40.78	667,666,534.32	1,340,780,000.00		
052110100100	Dalhau Araf Specialist Hospital	91,449,996.71	86,673,975.04	379,150,000.00	405,150,000.00	21.39	318,476,024.96	497,500,000.00		
052110200100	Hospitals Management Board	247,574,272.48	343,992,966.48	229,800,000.00	344,800,000.00	99.77	807,033.52	397,380,000.00		
052110200200	General Hospital, Agbashi	0.00	0.00	2,380,000.00	2,380,000.00	0.00	2,380,000.00	3,025,000.00		
052110200300	General Hospital, Akwanga	0.00	0.00	37,650,000.00	37,650,000.00	0.00	37,650,000.00	37,810,000.00		
052110200400	General Hospital, Arikiya	0.00	0.00	290,000.00	290,000.00	0.00	290,000.00	340,000.00		
052110200500	General Hospital, Awe	0.00	0.00	7,165,000.00	7,165,000.00	0.00	7,165,000.00	9,876,000.00		
052110200600	General Hospital, Doma	0.00	0.00	4,487,000.00	4,487,000.00	0.00	4,487,000.00	8,220,000.00		
052110200700	General Hospital, Garaku	0.00	0.00	5,720,000.00	5,720,000.00	0.00	5,720,000.00	12,720,000.00		
052110200800	General Hospital, Keana	0.00	0.00	5,780,000.00	5,780,000.00	0.00	5,780,000.00	8,270,000.00		
052110200900	General Hospital, Keffi	0.00	0.00	7,770,000.00	7,770,000.00	0.00	7,770,000.00	11,100,000.00		
052110201000	Medical Centre, Mararaba-Gurku	0.00	0.00	13,260,000.00	13,260,000.00	0.00	13,260,000.00	22,040,000.00		
052110201200	General Hospital, Mararaba-Udege	0.00	0.00	3,335,000.00	3,335,000.00	0.00	3,335,000.00	6,050,000.00		
052110201300	General Hospital, Nasarawa	0.00	0.00	14,175,000.00	14,175,000.00	0.00	14,175,000.00	12,895,000.00		
052110201400	General Hospital, Nasarawa-Eggon	0.00	0.00	19,985,000.00	19,985,000.00	0.00	19,985,000.00	18,970,000.00		
052110201500	General Hospital, Obi	0.00	0.00	10,615,000.00	10,615,000.00	0.00	10,615,000.00	12,920,000.00		
052110201600	General Hospital, Panda	0.00	0.00	6,047,000.00	6,047,000.00	0.00	6,047,000.00	5,190,000.00		
052110201700	General Hospital, Toto	0.00	0.00	5,910,270.00	5,910,270.00	0.00	5,910,270.00	7,355,000.00		
052110201800	General Hospital, Uke	0.00	0.00	5,095,000.00	5,095,000.00	0.00	5,095,000.00	9,090,000.00		
052110201900	General Hospital, Umalisha	0.00	0.00	1,785,000.00	1,785,000.00	0.00	1,785,000.00	4,080,000.00		

SCHEDULE 19

SCHEDULE OF DETAILED OVERHEAD COSTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MIDAS)

ADMIN CODE	MIDA	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		%STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
		EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			
	IV. SOCIAL SECTOR											
052110201900	General Hospital, Wamba	0.00				13,230,000.00	N	13,230,000.00	0.00	13,230,000.00		12,930,000.00
052110400100	School of Nursing & Midwifery	5,403,212.25		8,318,750.34		11,658,000.00		12,908,000.00	64.45	4,589,249.66		27,990,000.00
052110600100	School of Health Technology	1,816,346.20		1,652,756.59		11,480,000.00		11,480,000.00	14.40	9,827,243.41		37,624,000.00
053500100100	Min. of Environment & Natural Resources	39,250,281.36		141,159,420.58		179,027,000.00		148,027,000.00	95.36	6,867,579.42		102,167,000.00
053501500100	Environmental Protection Agency	959,776.84		970,156.06		4,793,000.00		4,793,000.00	20.24	3,822,843.94		1,393,000.00
053505300100	Nasarawa Waste Management Bureau	0.00		234,704,933.70		210,830,000.00		235,830,000.00	99.52	1,125,066.80		209,490,000.00
053900100200	Nasarawa State Sports Council	266,882,474.00				0.00		0.00		0.00		0.00
	Total Social Sector	3,371,804,140.68		2,559,630,107.03		6,784,004,520.00		7,272,711,520.00	35.19	6,713,081,412.97		8,256,533,610.00
	GRAND TOTAL OVERHEAD COSTS	15,670,264,279.87		17,033,349,683.10		22,473,683,830.00		26,306,362,600.00	64.75	9,273,012,916.90		24,426,627,095.00

SCHEDULE 20

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY MDAs/FUNCTIONS OF GOVERNMENT**

ADMIN CODE	MOA	DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2018 APPROVED BUDGET	2018 REVISED BUDGET	STAGE ACHIEVED	VARIANCE	2018 APPROVED BUDGET
I. ADMINISTRATIVE SECTOR									
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Purchase & Distribution of Instructional Materials/ Consumables to Schools	1,300,000.00		10,000,000.00	10,000,000.00	0.00	10,000,000.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Dadders Water Scheme	27,623,148.14					0.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Nasarawa Egon Water Scheme	7,000,000.00					0.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Toto Water Scheme	6,397,000.00					0.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Maintenance & Evaluation of Capital Projects	8,917,500.00	3,895,250.00	10,000,000.00	10,000,000.00	38.95	6,104,250.00	5,000,000.00
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Construction of Library Projects in Schools	40,000,000.00					0.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Contn. of 40Ncs. Stand Alone Solar Powered Borehole at Schools, Hospitals & Other Public Places	27,540,000.00	4,380,000.00	10,000,000.00	10,000,000.00	43.80	5,620,000.00	10,000,000.00
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Construction of 3Ncs. Small Town Water Supply Scheme at Designated Locations		38,900,000.00	50,000,000.00	50,000,000.00	77.80	11,100,000.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Provision of 50Ncs. Solar Lighting at Schools, Hospitals & Small Communities	1,840,000.00		10,000,000.00	10,000,000.00	0.00	10,000,000.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Support to 260 People for Skill Acquisition/ Enterprise. In Collaboration with Relevant Tech & Other Rel Training Bodies	5,600,000.00		15,000,000.00	15,000,000.00	0.00	15,000,000.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Renovation of 39Ncs. PHCs	503,000.00		10,000,000.00	10,000,000.00	0.00	10,000,000.00	
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Construction of classrooms and at 13 Number Secondary Schools	4,610,377.32	15,000,000.00	15,000,000.00	15,000,000.00	30.74	10,389,622.68	15,000,000.00
011100500100	Office of the Sr. Special Asst. to the Gov on SDGs	Renovation of Classrooms at 13 Nos Secondary Schools	5,620,000.00	15,000,000.00	15,000,000.00	15,000,000.00	37.47	9,380,000.00	15,000,000.00
011100800101	State Emergency Management Agency	Purchase of 2Ncs. Utility Vehicle	1,048,000.00		5,000,000.00	5,000,000.00	20.96	3,952,000.00	10,000,000.00
011100800101	State Emergency Management Agency	Furnishing of Office Complex	1,470,000.00		0.00	0.00		0.00	
011101300100	Office of the Secretary to the State Govt	Purchase of Vehicles for Public Officers	304,128,000.00	279,350,880.00	300,000,000.00	300,000,000.00	93.12	20,649,120.00	400,000,000.00
011101300100	Office of the Secretary to the State Govt	Furnishing of Deputy Governor's Guest House	1,225,000.00		20,000,000.00	20,000,000.00	0.00	20,000,000.00	
011101300100	Office of the Secretary to the State Govt	Special Projects	1,942,975,155.84	789,521,640.00	2,000,000,000.00	2,000,000,000.00	39.48	1,210,473,460.00	1,500,000,000.00
011101300100	Office of the Secretary to the State Govt	Joint Projects (Inter-governmental)	98,233,819.08		300,000,000.00	300,000,000.00	0.00	300,000,000.00	
011101300100	Office of the Secretary to the State Govt	Renovation of the Office of the Secretary to the State Government	2,650,000.00	10,858,000.00	200,000,000.00	200,000,000.00	5.43	189,142,000.00	
011200500100	Nasarawa State House of Assembly	Purchase of Computer Printers	150,000.00					0.00	
01200100100	Ministry of Information, Culture & Tourism	Production of Special Publication on Government Activities	3,800,000.00		15,000,000.00	15,000,000.00	0.00	15,000,000.00	
01200100100	Ministry of Information, Culture & Tourism	Production of Year 2016 Calendar/Directory/Almanac	11,000,000.00		15,000,000.00	15,000,000.00	0.00	15,000,000.00	
01200100100	Ministry of Information, Culture & Tourism	Renovation of Ministry's Office Headquarters	5,171,000.00		3,000,000.00	3,000,000.00	0.00	3,000,000.00	
012500100100	Office of the Head of Civil Service	Purchase of Computers	65,000.00		600,000.00	600,000.00	0.00	600,000.00	
012500100100	Office of the Head of Civil Service	Purchase of Computer Printers	315,000.00		200,000.00	200,000.00	0.00	200,000.00	
012500100100	Office of the Head of Civil Service	Purchase of Office Equipment	400,000.00		1,000,000.00	1,000,000.00	0.00	1,000,000.00	
012500100100	Office of the Head of Civil Service	Rehabilitation of Office Complex	53,200.00	6,000,000.00	4,000,000.00	4,000,000.00	66.67	3,000,000.00	
014700100100	Civil Service Commission	Purchase of Office Equipment	5,432,400.00		15,000,000.00	15,000,000.00	0.00	10,000,000.00	
014700100100	Civil Service Commission	Purchase of Office Furniture	1,833,200.00		6,000,000.00	6,000,000.00	0.00	6,000,000.00	
014700100100	Civil Service Commission	Purchase of 1000VA Generator	14,274,226.89		5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,500,000.00
014700100100	Civil Service Commission	Renovation of the Office Complex	31,238,173.00		0.00	0.00		0.00	
014700100100	Civil Service Commission	Extension of Office Complex	1,248,720.00		0.00	0.00		0.00	
014000100100	Office of the State Auditor General	Purchase of Computer/Printers	100,000.00		1,000,000.00	1,000,000.00	10.00	900,000.00	
055100100100	Mn. for Local Govt & Chieftaincy Affairs	Contn. of 4Ncs. Zonal Offices in Lafia, Odi, Nasarawa & Alkangra	685,000.00		20,000,000.00	20,000,000.00	3.43	19,315,000.00	
		Total Capital Expenditure - Administrative Sector	2,521,267,542.95	1,144,969,857.32	3,655,800,000.00	3,655,800,000.00	37.47	1,910,830,942.48	1,857,500,000.00

SCHEDULE 20

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY MDAs/FUNCTIONS OF GOVERNMENT**

ADMIN CODE	MDA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			
		I. ECONOMIC SECTOR											
021500100100	Ministry of Agriculture	Purchase of Utility Vehicle			168,000.00		15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	1.12	14,832,000.00	
021500100100	Ministry of Agriculture	Purchase of Agro-Chemicals			1,292,550.00		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	6.46	19,707,450.00	
021500100100	Ministry of Agriculture	Purchase of Assorted Fertilisers (NPK, UREA, SSP)			11,985,700.00		500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	2.68	486,514,300.00	
021500100100	Ministry of Agriculture	Procurement of fishing inputs			50,000.00		4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	1.25	3,950,000.00	
021500100100	Ministry of Agriculture	Development/Fencing of Fish Farm & Construction of Hatchery at Katsiwha			30,000.00		6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.50	5,970,000.00	
021500100100	Ministry of Agriculture	Establishment of Fertilizer Blending Plant			1,500,000.00		300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00	1.36	108,500,000.00	
021500100100	Ministry of Agriculture	Federal-State Collaborative Programme			21,348,124.04		200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	10.67	178,551,875.96	
021500100100	Ministry of Agriculture	Agricultural Anchor Scheme			5,955,000.00		200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	46.39	197,213,946.00	
021500100100	Ministry of Agriculture	Rehabilitation of Boreholes			200,000.00							0.00	
021502100100	College of Agriculture, Lafia	Purchase of land building			7,391,250.00							0.00	
021502100100	College of Agriculture, Lafia	Plant and machinery			615,850.00							0.00	
021503100100	College of Agriculture, Lafia	Equipment and furniture			525,000.00							0.00	
022000100100	Ministry of Finance & Economic Planning	Purchase of IM & E Equipment			1,900,000.00		6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	31.67	4,100,000.00	
022000100100	Ministry of Finance & Economic Planning	Computerization of Financial Management System			178,117,597.09		300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00	59.37	121,882,402.91	
022000100100	Ministry of Finance & Economic Planning	Renovation of Office Complex			255,200.00		40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.64	39,744,800.00	
022000100100	Ministry of Finance & Economic Planning	National Social Investment Programmes			4,839,000.00							0.00	
022000100100	Ministry of Finance & Economic Planning	Strengthen of services delivery			1,237,434,988.00							0.00	
022000100100	Ministry of Finance & Economic Planning	Strengthen of institutions			5,750,000.00							0.00	
022000100100	Ministry of Finance & Economic Planning	Technical Support			619,080,501.00							0.00	
022200100100	Min. of Commerce, Industry & Cooperatives	Development/Completion of Keffi Modern Market			8,585,199.50		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	66.56	39,439,394.54	
022200100100	Min. of Commerce, Industry & Cooperatives	Construction of New Lafia Ultra-Modern Market			28,105,146.85		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	33.99	33,005,273.35	
022200100100	Min. of Commerce, Industry & Cooperatives	Construction of Abirawa Modern Market			3,007,000.00		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	26.72	19,951,711.81	
022200100100	Min. of Commerce, Industry & Cooperatives	Development/Completion of Kuru International Market			121,669,348.93		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	94.42	16,168,149.79	
022200100100	Min. of Commerce, Industry & Cooperatives	Construction of Neighbourhood Market, Lafia			18,230,700.00		50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	97.14	2,112,820.40	
022200100100	Min. of Commerce, Industry & Cooperatives	Industrial Development			31,236,753.68		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	96.05	5,921,854.86	
022200100100	Min. of Commerce, Industry & Cooperatives	Renovation of Ministry's Office Complex			2,543,050.00		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	
022500100100	Ministry of Works, Housing & Transport	Purchase of Fire Fighting Vehicles			13,700,000.00		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	11.80	17,640,000.00	
022500100100	Ministry of Works, Housing & Transport	Procurement of Tricycles/Township Taxis										0.00	
022500100100	Ministry of Works, Housing & Transport	Purchase of Generating Sets			324,098,977.61		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	98.21	5,993,022.39	
022500100100	Ministry of Works, Housing & Transport	Construction of Gbata-Pwaha-Gurba-Mararaba Road			1,592,516,982.69		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	66.81	782,483,917.31	
022500100100	Ministry of Works, Housing & Transport	Construction of Keffi/Itolona Junction-Agwada-Udoga Road			180,094,594.57		500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	36.02	319,905,405.43	
022500100100	Ministry of Works, Housing & Transport	Completion of New Fire Fighting Station in Lafia			264,092,203.05		280,000,000.00	280,000,000.00	280,000,000.00	280,000,000.00	94.32	15,907,796.95	
022500100100	Ministry of Works, Housing & Transport	Construction of Bridges and Culverts Across the State			47,294,161.84		500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	9.46	402,715,838.16	
022500100100	Ministry of Works, Housing & Transport	Construction of Gud Junction-Agwawa Zaria Road			3,900,000.00		45,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00	90.00	4,500,000.00	
022500100100	Ministry of Works, Housing & Transport	Construction of Public Buildings			654,877,590.34		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	68.17	477,465,744.43	

SCHEDULE 20

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY MDAs/FUNCTIONS OF GOVERNMENT**

ADMIN CODE	MDA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		NTAGE ACHIEVED	VARIANCE	2018 APPROVED BUDGET
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			
II. ECONOMIC SECTOR													
022900100100	Ministry of Works, Housing & Transport	Construction of an Airstrip in Lafia			8,041,281,922.45		4,000,000,000.00	8,200,000,000.00			94.06	158,718,077.55	
02290100100	Ministry of Works, Housing & Transport	Construction of Kawabe-Keffi Road			1,922,500,000.00		10,000,000,000.00	5,770,000,000.00			33.32	3,847,500,000.00	
022900100100	Ministry of Works, Housing & Transport	Construction of Keffi-Saura-Hila			127,835,817.66		100,000,000.00	130,000,000.00			94.18	2,364,382.34	
022900100100	Ministry of Works, Housing & Transport	Construction of Inter-City Roads Across the State			129,182,618.00		1,000,000,000.00	623,000,000.00			20.74	493,807,382.00	
022900100100	Ministry of Works, Housing & Transport	Renovation of 10no. Guest Houses, Lafia			363,002,450.41		30,000,000.00	380,000,000.00			95.53	16,997,548.59	
022900100100	Ministry of Works, Housing & Transport	Routine Rehabilitation of Public Buildings			122,355,778.05		150,000,000.00	150,000,000.00			81.50	27,744,221.97	
022900100100	Ministry of Works, Housing & Transport	Maintenance of State Roads			49,783,057.61		35,000,000.00	52,000,000.00			95.74	2,216,942.39	
022900100100	Ministry of Budget & Planning	Contribution to O/S/SDGs			26,206,270.00							0.00	
02320100100	Min. of Water Resources & Rural Devt	Purchase of Office Furniture & Fittings			40,000,000.00		2,000,000.00	47,000,000.00			85.11	7,000,000.00	
02320100100	Min. of Water Resources & Rural Devt	Procurement of Modern Drilling Machines			120,000.00		120,000,000.00	75,000,000.00			0.16	74,880,000.00	
02320100100	Min. of Water Resources & Rural Devt	Provision of Rural Water Supply			35,511,892.00		10,000,000.00	10,000,000.00			0.00	10,000,000.00	
02320100100	Min. of Water Resources & Rural Devt	Construction of Rural Feeder Roads			375,000.00		500,000,000.00	500,000,000.00			0.08	499,625,000.00	
02320100100	Min. of Water Resources & Rural Devt	Renovation of Offices Complex			755,000.00		0.00	0.00				0.00	
02320100100	Min. of Water Resources & Rural Devt	Nasarawa Electricity Power Agency			71,887,483.00		300,000,000.00	300,000,000.00			23.70	228,912,517.00	
023210200100	Nasarawa State Water Board	Wamba Water Supply Scheme			322,238,120.65		200,000,000.00	200,000,000.00			0.00	200,000,000.00	
023210200100	Nasarawa State Water Board	Rehabilitation of Abawangi/Keffi Water Scheme (Mada Water Works)			113,903,037.89		160,000,000.00	160,000,000.00			87.15	20,538,358.02	
023210200100	Nasarawa State Water Board	Rehabilitation of Nasarawa Water Supply Scheme			390,000,000.00		250,000,000.00	250,000,000.00			28.37	179,076,641.46	
023210200100	Nasarawa State Water Board	Rehabilitation of Nasarawa Eggon Water Supply Scheme			24,982,205.00		70,000,000.00	70,000,000.00			0.00	70,000,000.00	
023210200100	Nasarawa State Water Board	Rehabilitation of Lafia Water Supply Scheme			61,662,238.05		100,000,000.00	100,000,000.00			0.00	100,000,000.00	
023210200100	Nasarawa State Water Board	Rehabilitation of Tsoa Water Supply Scheme			15,540,590.00		70,000,000.00	70,000,000.00			0.00	70,000,000.00	
023210200100	Nasarawa State Water Board	Rehabilitation of Isana Water Supply Scheme			4,361,000.00		30,000,000.00	30,000,000.00			14.54	25,639,000.00	
023210200100	Nasarawa State Water Board	Rehabilitation of Awa Water Supply Scheme			21,706,000.00		30,000,000.00	30,000,000.00			0.00	30,000,000.00	
023210200100	Nasarawa State Water Board	Rehabilitation of other Water Schemes			2,187,750.00		50,000,000.00	50,000,000.00			4.38	47,812,250.00	
023365600100	Nasarawa Urban Development Board	Provision of Street Lights in Lafia & Other Urban Centres			21,843,360.00							0.00	
023365600100	Nasarawa Urban Development Board	Development of Lafia Township Roads Phase II			1,301,876,703.92		2,500,000,000.00	2,500,000,000.00			36.42	1,462,333,544.26	
023365600100	Nasarawa Urban Development Board	Development of Other Urban Roads: Oti, Nawa, Tota, Garaku, Keffi, Abawangi, Wamba & Doma			3,550,836,832.87		663,000,000.00	663,000,000.00			96.19	25,241,011.39	
023365600100	Nasarawa Urban Development Board	Channelization of Storm Water in Lafia			135,750,000.00		500,000,000.00	500,000,000.00			27.15	364,250,000.00	
023365600100	Nasarawa Urban Development Board	Supply and Installation of Hybrid Solar Traffic Lights			233,460,537.28		30,000,000.00	330,000,000.00			97.16	6,539,462.72	
023365600100	Nasarawa Urban Development Board	Expansion of Headquarter's Office			432,429,328.58							0.00	
023365600100	Nasarawa Urban Development Board	Doma Township Roads			295,613,998.70		500,000,000.00	500,000,000.00			59.12	204,386,001.30	
023365600100	Nasarawa Urban Development Board	Construction of Agwara-Gidan Ausa-Doma Road			466,475,536.44		23,000,000.00	23,000,000.00			0.00	23,000,000.00	
023365600100	Nasarawa Urban Development Board	Construction of Kadarko-Giza-Keani: Agwa-Agwatashi & Ohi-Assakko Roads			1,481,357,075.57		1,100,000,000.00	1,100,000,000.00			0.00	1,100,000,000.00	
023365600100	Nasarawa Urban Development Board	Construction of Awe-Tunga Road			300,466,705.54		48,000,000.00	48,000,000.00			0.00	48,000,000.00	
023365600100	Nasarawa Urban Development Board	Construction of Ababa-Azara-Wuse-Pitsoa Border			629,000,000.00		770,000,000.00	770,000,000.00			19.23	621,938,835.10	
023365600100	Nasarawa Urban Development Board	Construction of Lafia Bye-pass Road			22,323,816.75		2,000,000,000.00	2,000,000,000.00			0.00	2,000,000,000.00	
023365600100	Nasarawa Urban Development Board	Construction of Argwan Hashimu-Haru Int. Market			192,240,000.00		751,000,000.00	751,000,000.00			2.57	728,674,183.25	
023365600100	Nasarawa Urban Development Board	Construction of Gudi Junction Argwan Zaria Road			109,080,310.06		243,000,000.00	243,000,000.00			79.11	50,780,000.00	
023365600100	Nasarawa Urban Development Board	Rehabilitation of Tsoji/Umashi Roads					790,000,000.00	790,000,000.00			14.94	620,919,685.94	

SCHEDULE 20

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY MDAs/FUNCTIONS OF GOVERNMENT

ADMIN CODE	MDA	DESCRIPTION	2017 ACTUAL EXPENDITURE		2018 APPROVED BUDGET		2018 REVISED BUDGET		STAGE ACHIEVED	VARIANCE	2018 APPROVED BUDGET	
			N	N	N	N	N	N			N	N
II. ECONOMIC SECTOR												
023305600100	Nasarawa Urban Development Board	Rehabilitation of Doma-Algaita-Buhaihi Road		182,035,946.40	500,000,000.00	500,000,000.00	500,000,000.00	36.41	317,964,053.60			
023305700100	N/State Community & Social Devt Project	Staking of Motorized Borehole in the Office Premises	40,004,000.00		20,000,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00			
023305700100	N/State Community & Social Devt Project	Provision of Water through Boreholes & Tube Wells in Rural Communities	1,715,580.59		15,000,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00			
023305700100	N/State Community & Social Devt Project	Provision of Health Facilities, Drugs & Equipment	38,343,748.11		15,000,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00			
023305700100	N/State Community & Social Devt Project	Construction of Markets, Town Halls, Skills Acquisition Centres	8,196,000.00		10,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00			
023305700100	N/State Community & Social Devt Project	Rural Electrification	7,576,302.50		10,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00			
023305700100	N/State Community & Social Devt Project	Construction of Drainages	17,612,202.90		7,000,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00			
025000100100	Ministry of Lands & Town Planning	Purchase of Office Furniture	740,000.00		2,500,000.00	2,500,000.00	2,500,000.00	29.60	1,760,000.00			
025000100100	Ministry of Lands & Town Planning	Compensation for Lands Acquired by Government	741,429,965.00		1,000,000,000.00	1,000,000,000.00	835,000,000.00	33.12	618,598,238.00			
025000100100	Ministry of Lands & Town Planning	Development of Layouts in Lefo			500,000,000.00	500,000,000.00	575,000,000.00	99.08	5,310,452.00			
025000100100	Ministry of Lands & Town Planning	Boundary Delineation/Perimeter Survey & Associated Works of Layout Sites	19,415,200.00		50,000,000.00	50,000,000.00	50,000,000.00	63.78	18,109,108.00			
025000100100	Ministry of Lands & Town Planning	Nasarawa Geographic Information Service	940,655,604.15		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	95.34	34,638,296.53			
025000100100	Ministry of Lands & Town Planning	Provision of Master Plans of Urban Centres	2,500,000.00		500,000,000.00	500,000,000.00	500,000,000.00	27.15	364,250,915.50			
025000100100	Ministry of Lands & Town Planning	Provision of Infrastructure Facilities at Orange Market Site & Services, Karu	327,174,004.50		600,000,000.00	600,000,000.00	600,000,000.00	54.53	272,825,915.50			
022000800100	Board of Internal Revenue Service	Purchase of Motor Vehicles for Headquarters	7,800,000.00		15,000,000.00	15,000,000.00	15,000,000.00	52.00	7,200,000.00			
022000800100	Board of Internal Revenue Service	Furnishing of Office Headquarters			3,000,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00			
022000800100	Board of Internal Revenue Service	Furnishing of Awkawa Zonal Office with ENDL Operation			1,500,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00			
022000800100	Board of Internal Revenue Service	Computerization of NIRS (Covering its entire Operation)	6,979,300.00		15,000,000.00	15,000,000.00	15,000,000.00	46.53	8,020,700.00			
022000800100	Board of Internal Revenue Service	Renovation of IRS Headquarters	27,000,000.00		5,000,000.00	32,000,000.00	32,000,000.00	84.38	5,000,000.00			
022000700100	Office of the Accountant-General	Computerization of Financial Management System	3,200,000.00		100,000,000.00	70,000,000.00	70,000,000.00	4.38	69,800,000.00			
		Total Capital Expenditure - Economic Sector	14,196,395,328.33	20,596,823,530.39	39,060,000,000.00	39,060,000,000.00	39,060,000,000.00	52.73	18,463,177,469.61			
III. LAW AND JUSTICE SECTOR												
031801100100	Judicial Service Commission	Furnishing of Office Complex		575,000.00	3,500,000.00	3,500,000.00	3,500,000.00	16.43	2,925,000.00			
031801100100	Judicial Service Commission	Purchase of Canon Photocopier		355,000.00	500,000.00	500,000.00	500,000.00	71.00	145,000.00			
031801100100	Judicial Service Commission	Purchase of Two Motor Cycles		250,000.00	250,000.00	250,000.00	250,000.00	100.00	0.00			
031801100100	Judicial Service Commission	Construction of Office Complex	3,652,500.00	4,542,000.00	10,000,000.00	10,000,000.00	10,000,000.00	45.42	5,458,000.00			
031801100100	Judicial Service Commission	Renovation/Furnishing of Judges Residences	1,424,100.00		7,500,000.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00			
031801100100	Judicial Service Commission	Establishment of ICT in the Commission	660,000.00		10,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00			
032600100100	Ministry of Justice	Extension of Ministry's Headquarters		2,150,000.00	2,500,000.00	2,500,000.00	2,500,000.00	86.00	350,000.00			
032600100100	High Court of Justice	Purchase of Vehicles for JHNS Judges, SWS DCs & Magistrates	38,530,320.00	215,175,973.20	30,000,000.00	30,000,000.00	230,000,000.00	99.63	824,126.80			
032600100100	High Court of Justice	Purchase of Computer Sets	427,500.00	305,000.00	1,450,000.00	1,450,000.00	1,450,000.00	21.03	1,145,000.00			
032600100100	High Court of Justice	Purchase of Computer Printers	136,500.00		2,000,000.00	2,000,000.00	2,000,000.00	78.99	1,470,400.00			
032600100100	High Court of Justice	Procurement of Office Furniture & Equipment	542,000.00	5,529,600.00	4,000,000.00	4,000,000.00	4,000,000.00	12.50	3,500,000.00			
032600100100	High Court of Justice	Purchase of Books for High Court Library	4,946,000.00	162,500.00	10,000,000.00	10,000,000.00	5,000,000.00	3.25	4,837,500.00			
032600100100	High Court of Justice	Purchase of Generators (200KW) for High Court Judges	115,697,909.22	304,977,379.07	500,000,000.00	500,000,000.00	310,000,000.00	98.38	5,022,620.93			
032600100100	High Court of Justice	Construction of Court Complexes										

SCHEDULE 20
SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY MOA/FUNCTIONS OF GOVERNMENT

ADMIN CODE	MOA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2018 APPROVED BUDGET		2018 REVISED BUDGET		%TAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			
III. LAW AND JUSTICE SECTOR													
032600105100	High Court of Justice	Renovation of Court Complexes	4,370,650.00	N	6,852,100.00	N	30,000,000.00	N	30,000,000.00	22.84	23,147,900.00	N	
032600105130	High Court of Justice	Renovation of Magistrate & Area Courts in the State	143,000.00	N	250,000.00	N	10,000,000.00	N	10,000,000.00	2.50	9,750,000.00	N	
032600105150	High Court of Justice	Renovation of Guest Houses	320,000.00	N	-	N	7,000,000.00	N	2,000,000.00	0.00	2,000,000.00	N	
032600200100	Customary Court of Appeal	Purchase of Official Vehicles	15,136,180.00	N	-	N	0.00	N	0.00	-	0.00	N	
032600200130	Customary Court of Appeal	Purchase of Law Books for the Library	220,000.00	N	-	N	0.00	N	0.00	-	0.00	N	
032600200150	Customary Court of Appeal	Purchase of Office Furniture & fittings	857,800.00	N	-	N	0.00	N	0.00	-	0.00	N	
032600200100	Customary Court of Appeal	Rehabilitation of Residential Buildings	1,130,000.00	N	-	N	0.00	N	0.00	-	0.00	N	
032600300100	Sharia Court of Appeal	Purchase of Official Vehicle	7,980,220.00	N	7,218,635.00	N	6,000,000.00	N	11,000,000.00	65.62	3,781,365.00	N	
		Total Capital Expenditures - Law & Justice	194,224,579.22	N	552,843,087.27	N	634,700,000.00	N	634,700,000.00	87.10	81,056,912.75	N	
IV. SOCIAL SECTOR													
051700100100	Min. of Women Affairs & Social Devt	Construction of Children Orphanage	5,000,000.00	N	-	N	10,000,000.00	N	10,000,000.00	0.00	10,000,000.00	N	
051700100130	Ministry of Education	Supply of Furniture to Secondary Schools	-	N	6,000,000.00	N	20,000,000.00	N	20,000,000.00	30.00	14,000,000.00	N	
051700100150	Ministry of Education	Purchase of Textbooks	203,517,993.00	N	2,497,220.00	N	2,000,000.00	N	4,000,000.00	62.45	1,502,080.00	N	
051700100100	Ministry of Education	Procurement of Beds & Mattresses	-	N	-	N	6,000,000.00	N	4,000,000.00	0.00	4,000,000.00	N	
051700100130	Ministry of Education	Purchase of Zico, Hlxu Vehicles for Ministry's Inqrs	12,187,838.53	N	3,000,000.00	N	15,000,000.00	N	15,000,000.00	20.00	12,000,000.00	N	
051700100150	Ministry of Education	Construction of Mathematics Improvement Project Centre	-	N	-	N	-	N	-	-	0.00	N	
051700100100	Ministry of Education	Construction of Students Hostels at the Nasarawa State Polytechnic, Lafia	34,341,689.80	N	13,114,412.37	N	70,000,000.00	N	70,000,000.00	49.04	35,038,930.20	N	
051700100130	Ministry of Education	Development of Students Hostels at the College of Education, Alwarnga	-	N	21,950,766.90	N	80,000,000.00	N	80,000,000.00	16.39	66,885,587.63	N	
051700100150	Ministry of Education	Construction of Students Hostels at the Nasarawa State University, Keffi	-	N	5,031,093.80	N	140,000,000.00	N	140,000,000.00	15.68	118,049,233.10	N	
051700100100	Ministry of Education	Provision & Rehabilitation of Hostels for both Male and Female Students at the COA, Lafia	15,107,106.66	N	27,515,009.36	N	70,000,000.00	N	70,000,000.00	7.19	64,988,106.20	N	
051700100130	Ministry of Education	Capital Grants to Federal & other Private Tertiary Institutions	-	N	-	N	60,000,000.00	N	60,000,000.00	45.86	32,484,990.64	N	
051700100150	Ministry of Education	Construction of Toilets in Secondary Schools	18,700,000.00	N	74,085,855.45	N	30,000,000.00	N	80,000,000.00	92.61	5,814,344.55	N	
051700100100	Ministry of Education	Rehabilitation of Staff Quarters in Public Schools	398,632,310.53	N	2,600,000.00	N	100,000,000.00	N	50,000,000.00	0.00	50,000,000.00	N	
051700100130	Ministry of Education	Rehabilitation of Classrooms in Public Schools	245,964,802.88	N	5,413,338.24	N	300,000,000.00	N	300,000,000.00	0.87	297,000,000.00	N	
051700100150	Ministry of Education	Rehabilitation of Hostels in Public Schools	35,515,809.28	N	1,500,000.00	N	500,000,000.00	N	500,000,000.00	1.08	494,586,661.76	N	
051700100100	Ministry of Education	Perimeters Fencing of Schools	40,000,000.00	N	-	N	100,000,000.00	N	100,000,000.00	1.50	98,500,000.00	N	
051700100130	N/State Universal Basic Education Board	Construction of Office Complex	124,916,757.57	N	-	N	50,000,000.00	N	50,000,000.00	0.00	50,000,000.00	N	
051700100150	N/State Universal Basic Education Board	Infrastructure Development	3,022,540.09	N	-	N	50,000,000.00	N	50,000,000.00	0.00	50,000,000.00	N	
051700100100	N/State Universal Basic Education Board	Instructional Materials	749,509,546.39	N	-	N	40,000,000.00	N	40,000,000.00	0.00	40,000,000.00	N	
051700100130	N/State Universal Basic Education Board	Staff Development	-	N	-	N	2,000,000,000.00	N	2,000,000,000.00	0.00	2,000,000,000.00	N	
051700100150	N/State Universal Basic Education Board	Infrastructure Development	18,195,240.52	N	-	N	50,000,000.00	N	50,000,000.00	0.00	50,000,000.00	N	
051700100100	N/State Universal Basic Education Board	Staff Development	1,623,917,848.34	N	-	N	120,000,000.00	N	120,000,000.00	0.00	120,000,000.00	N	
051700100130	N/State Universal Basic Education Board	Infrastructure Development	39,423,021.12	N	-	N	700,000,000.00	N	484,000,000.00	0.00	484,000,000.00	N	
051700100150	N/State Universal Basic Education Board	Staff Development	118,303,340.60	N	-	N	50,000,000.00	N	50,000,000.00	0.00	50,000,000.00	N	
		Construction of Departmental Buildings	-	N	-	N	0.00	N	0.00	-	0.00	N	

SCHEDULE 20

SCHEDULE OF DETAILED CAPITAL EXPENDITURE

BY MDAs/FUNCTIONS OF GOVERNMENT

ADMIN CODE	MDA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2018 APPROVED BUDGET		2018 REVISED BUDGET		STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			
		IV. SOCIAL SECTOR											
051702100100	Nasarawa State University, Keffi	Purchase of Laboratory Equipment	3,363,790.00										
051702100100	Nasarawa State University, Keffi	Acquisition of Land for Administrative Buildings	54,795,777.61										
051702100100	Nasarawa State University, Keffi	Roads and bridges	1,035,141.50										
051702100100	Nasarawa State University, Keffi	Computer and Electrical Equipment	11,283,285.00										
051702100100	Nasarawa State University, Keffi	Stationeries Store	6,533,000.00										
051702100100	Nasarawa State University, Keffi	Computer Information Technology Store	29,408,255.00										
051702100100	Nasarawa State University, Keffi	Equipment Store	5,183,000.00										
051702100100	Nasarawa State University, Keffi	Electrical/Electronic Store	9,483,482.00										
051702100100	Nasarawa State University, Keffi	Furniture Store	40,698,307.00										
051702100100	Nasarawa State University, Keffi	Other Store	152,700.00										
051702100100	Nasarawa State University, Keffi	Plan and Equipment Store	597,000.00										
051702100100	Nasarawa State University, Keffi	Fuel & Lubricants	30,916,650.00										
051702100100	Nasarawa State University, Keffi	Tables	36,250.00										
051702100100	Nasarawa State University, Keffi	Chairs	681,500.00										
051702100100	Nasarawa State University, Keffi	Lands and Building Residential	870,200.00										
051702100100	Nasarawa State University, Keffi	Power Generating Set	2,318,787.68										
051705500100	Min. of Special Education, Science & Tech.	Purchase of Computers		40,000,000.00			43,000,000.00					3,000,000.00	
051705500100	Min. of Special Education, Science & Tech.	Purchase of Computer Printers		89,000,000.00			91,000,000.00					2,000,000.00	
051705500100	Min. of Special Education, Science & Tech.	Furnishing of Office Complex	2,059,000.00				2,000,000.00					2,000,000.00	
051705500100	Min. of Special Education, Science & Tech.	Equipping of Technical Workshops in Asaiko, Mada Station & Agwada	14,337,440.00				30,000,000.00			0.00		0.00	
051705500100	Min. of Special Education, Science & Tech.	Procurement of Equipment & Materials for Special Education Schools	133,164,890.00		5,000,000.00		50,000,000.00		10,000,000.00		50.00	5,000,000.00	
051705500100	Min. of Special Education, Science & Tech.	Purchase of Games and Sporting Materials		498,700.00			3,000,000.00				14.62	2,501,300.00	
051705500100	Min. of Special Education, Science & Tech.	Construction of Technical Workshops in Asaiko, Mada Station & Agwada	4,151,460.00				10,000,000.00			0.00		0.00	
051705500100	Min. of Special Education, Science & Tech.	Establishment of Special Education	18,722,000.00		53,811,700.00		60,000,000.00					6,388,300.00	
051705500100	Min. of Special Education, Science & Tech.	Construction of Laifu Incubation Centre	43,528,327.80									0.00	
051705500100	Min. of Special Education, Science & Tech.	Establishment of Laifu Institute for Technical Education	50,133,050.00				50,000,000.00			0.00		0.00	
051705500100	Min. of Special Education, Science & Tech.	Establishment of Nasarawa State Center for Research		10,685,500.00			5,000,000.00		12,000,000.00		89.05	1,314,500.00	
051705500100	Min. of Special Education, Science & Tech.	Construction & Equipping of Research Laboratories		5,500,000.00			100,000,000.00		30,000,000.00		18.33	24,500,000.00	
051705500100	Min. of Special Education, Science & Tech.	Renovation of Office Complex		3,200,000.00			3,000,000.00		4,000,000.00		80.00	800,000.00	
051705500100	Min. of Special Education, Science & Tech.	Equipping of all General Hospitals in the State		47,050,000.00			60,000,000.00		52,000,000.00		90.48	4,550,000.00	
051705500100	Ministry of Health	Equipping of School of Health Technology, Keffi		17,114,224.46			10,000,000.00		18,000,000.00		96.75	585,773.54	
051705500100	Ministry of Health	Procurement of Office Furniture		5,000,000.00			2,500,000.00		2,500,000.00		0.00	2,500,000.00	
051705500100	Ministry of Health	Construction of School of Health Technology Complex		93,381,875.19			70,000,000.00		25,000,000.00		0.00	25,000,000.00	
051705500100	Ministry of Health	Completion of School of Nursing & Midwifery, Laifu		52,995,722.62			70,000,000.00		22,000,000.00		0.00	22,000,000.00	
051705500100	Ministry of Health	Construction & Equipping of Modern Hospital at Laifu		34,976,261.96			150,000,000.00		10,000,000.00		0.00	10,000,000.00	
051705500100	Ministry of Health	Construction & Equipping of Modern Hospital at Alkwaraga		21,957,273.34			100,000,000.00		148,000,000.00		99.03	1,438,663.13	
051705500100	Ministry of Health	Construction & Equipping of Modern Hospital at Nasarawa		22,170,970.24			80,000,000.00		125,000,000.00		97.16	3,901,527.87	
051705500100	Ministry of Health	Construction of CPHC at Goffi		17,858,616.49			70,000,000.00		0.00		0.00	0.00	

SCHEDULE 20
SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY MDAs/FUNCTIONS OF GOVERNMENT

ADMIN CODE	MDA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2018 APPROVED BUDGET		2018 REVISED BUDGET	STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET	
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N				BUDGET	N
	IV. SOCIAL SECTOR												
052100100100	Ministry of Health	Construction of Surveillance Quarantine & Isolation Centre	44,403,201.82		117,066,064.34		75,000,000.00		110,000,000.00	97.56	2,933,955.66		
052100100100	Ministry of Health	Construction of Cold Unit & Freezing			13,757,592.13		15,000,000.00		15,000,000.00	91.72	1,242,407.87		
052100100100	Ministry of Health	Construction of Research Laboratory			337,719,442.70		100,000,000.00		340,000,000.00	96.33	2,280,557.30		
052100300100	Primary Healthcare Development Agency	Procurement of Equipment for PHC Facilities	13,550,000.00		24,329,059.00		100,000,000.00		25,000,000.00	97.32	679,961.00		
052100300100	Primary Healthcare Development Agency	Purchase of Office Equipment	98,500.00				1,000,000.00		1,000,000.00	0.00	1,000,000.00		
052100300100	Primary Healthcare Development Agency	Expansion of Office Complex	25,825,946.27				0.00		0.00		0.00		
052110100100	Dakwatul Araf Specialist Hospital	Purchase of Hospital Equipment	9,733,110.00		15,000,000.00		50,000,000.00		35,000,000.00	42.86	20,000,000.00		
052110100100	Dakwatul Araf Specialist Hospital	Purchase of 2No. TBIS			10,526,058.00				15,000,000.00	70.17	4,473,942.00		
052110200100	Hospitals Management Board	Purchase of Office Furniture	4,000,000.00		729,000.00		2,000,000.00		2,000,000.00	36.45	1,271,000.00		
052110200100	Hospitals Management Board	Refurbishing of Motor Vehicles	5,995,000.00		2,512,650.00		6,000,000.00		6,000,000.00	43.54	3,387,350.00		
053300100100	Ministry of Environment & Natural Resources	Control of Erosion & Flood			500,000.00		70,000,000.00		70,000,000.00	0.71	69,500,000.00		
053300100100	Ministry of Environment & Natural Resources	Environmental Pollution Control	3,216,900.00								0.00		
053900100100	Ministry of Youth & Sports Development	Purchase of Sporting Equipment			648,500.00		20,000,000.00		20,000,000.00	2.22	19,556,500.00		
053900100100	Ministry of Youth & Sports Development	Purchase of New Generator for Lafia City Stadium			1,110,910.00		5,000,000.00		5,000,000.00	22.22	3,889,090.00		
053900100100	Ministry of Youth & Sports Development	Upgrading of Lafia Township Stadium	163,469,841.50		50,029,987.00		50,000,000.00		50,000,000.00	100.06	(29,987.00)		
053900100100	Ministry of Youth & Sports Development	Construction of a Mini Stadium at Nasarawa Eggon					10,000,000.00		10,000,000.00	0.00	10,000,000.00		
053900100100	Ministry of Youth & Sports Development	Construction of Multi-Purpose Sports Hall at Lafia	112,356,709.15				150,000,000.00		100,000,000.00	0.00	100,000,000.00		
053900100100	Ministry of Youth & Sports Development	Construction of Lafia Golf Course			65,280,000.00		40,000,000.00		90,000,000.00	72.53	24,720,000.00		
		Total Capital Expenditure - Social Sector	4,742,876,250.50		1,376,314,444.15		6,124,500,000.00		5,908,500,000.00	23.29	4,532,185,555.85		
		Grand Total - Capital Expenditures	21,897,965,641.00		23,670,949,118.13		48,875,000,000.00		48,659,000,000.00	48.65	24,988,050,880.87		1,957,500,000.00