



2018

Accountant-General's Annual Reports with Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2018

**Ministry of Finance, Budget and Economic Planning,
Lafia**

contents

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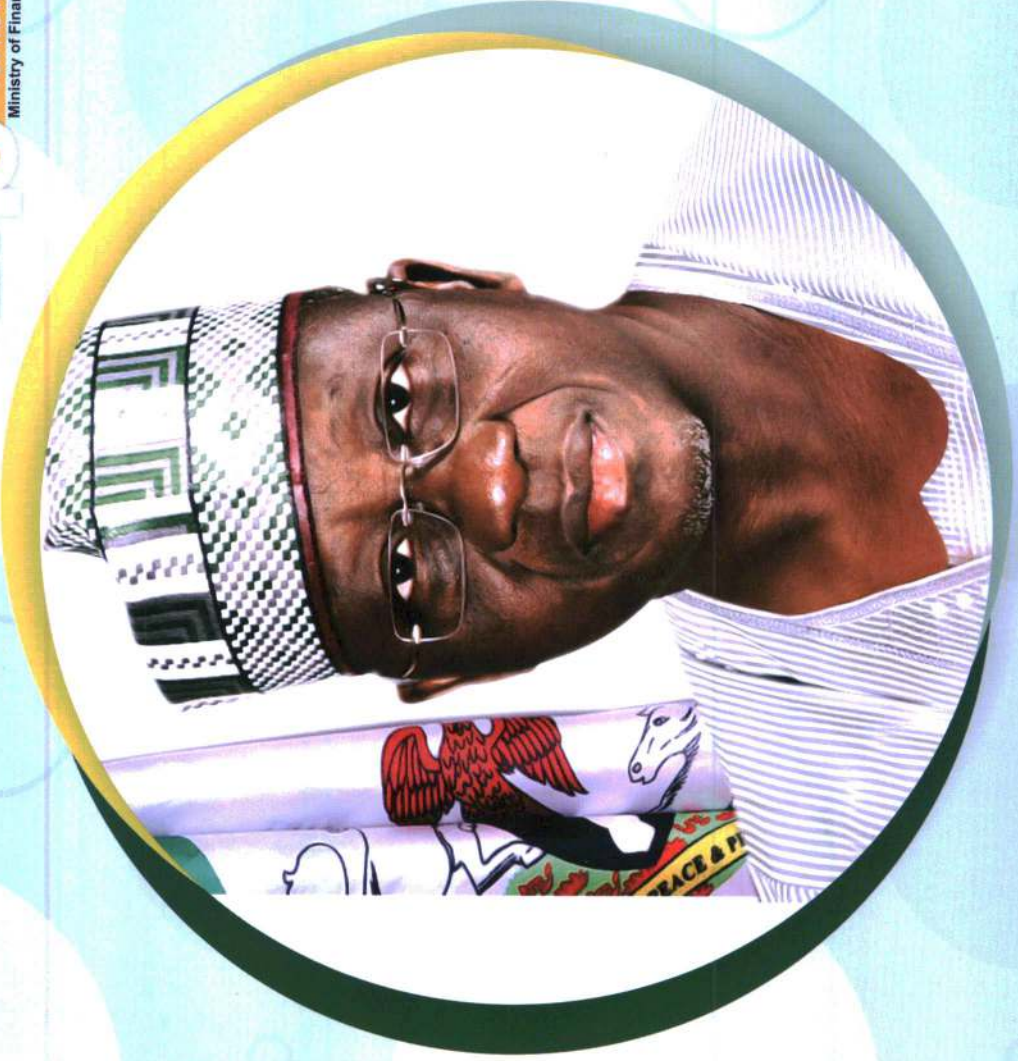
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His Excellency
UMARU TANKO AL-MAKURA
Executive Governor
Nasarawa State



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His Excellency
SILAS ALI AGARA
Deputy Governor
Nasarawa State

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AYUBA DOGARA AYENAJEH, FCA

Honourable Commissioner,

Ministry of Finance, Budget and Economic Planning

Nasarawa State



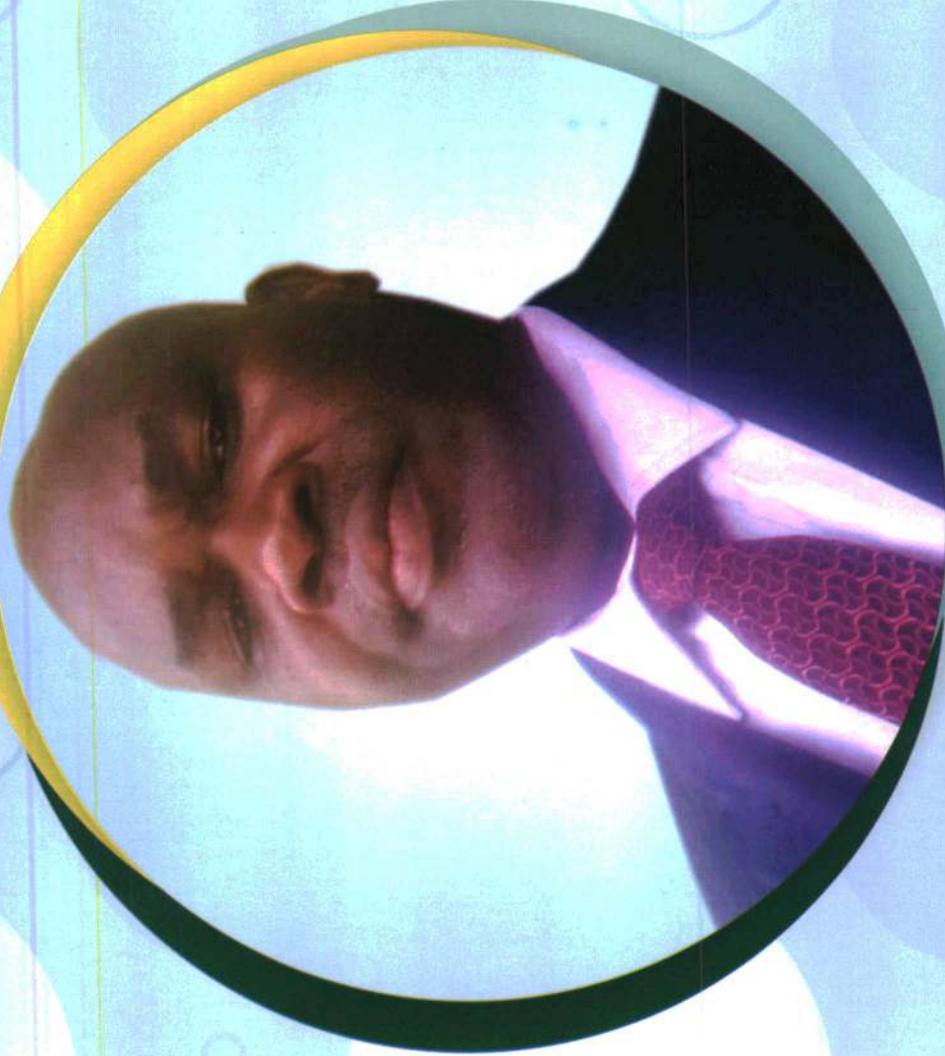
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EMMANUEL M. ALIDZI, NES
Permanent Secretary
Ministry of Finance, Budget and Economic Planning
Nasarawa State



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ZAKKA L. YAKUBU, Bsc. MBA
Accountant-General
Nasarawa State

Treasury Team



ZAKKA L. YAKUBU, Bsc. MBA
Accountant-General
Nasarawa State



ADAMU E. KAIKA, CMA
Director, Treasury



SULEIMAN O. OGUDU
Director, Main/Final Accounts



ADAMU A. HASKE
Director, Inspectorate



OBADIAH D. ATTAH
Ag. Director, Debt Mgt.



IBRAHIM A. OLOSE
Director, Finance & Accounts (AG)



SHUAIBU A. ALIYU, FCMA
Director, Finance & Accounts (PS)



AGOT G. JAMES
Director, Revenue & Investment



MARY L. ASSOLOKO
Director, Administration & Supplies



ATAKA A. PETERS
Ag. Director, Budgets



ISA A. OSAMA
Director, Planning,
Research & Statistics



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Staff of Final/Main Accounts



SULEIMAN O. OGUDU
Director, Main/Final Accounts



JATAU EMMANUEL, BSc., PGD, NSA
Chief Programme Analyst



DANJUMA BANA
Deputy Director



JAMES O.O. ABISABA, ACCA
Chief Accountant



SOLOMON Y. OJITO
Senior Accountant

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Home of Solid Minerals

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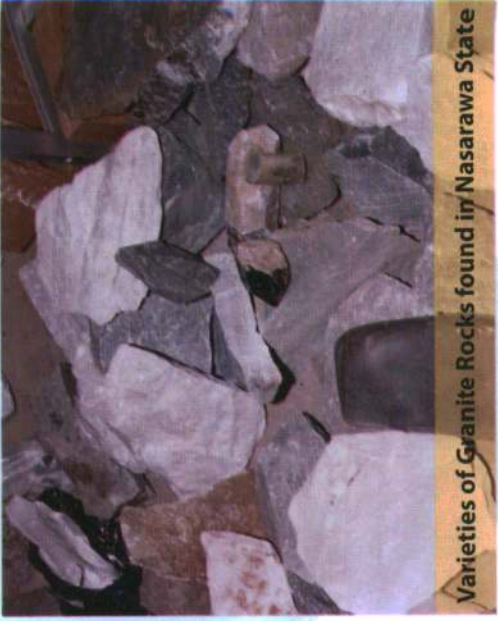
Ministry of Finance, Budget and Economic Planning, Lafia



Heap of Baryte Mineral at Tunga In Awe LGA Nasarawa State



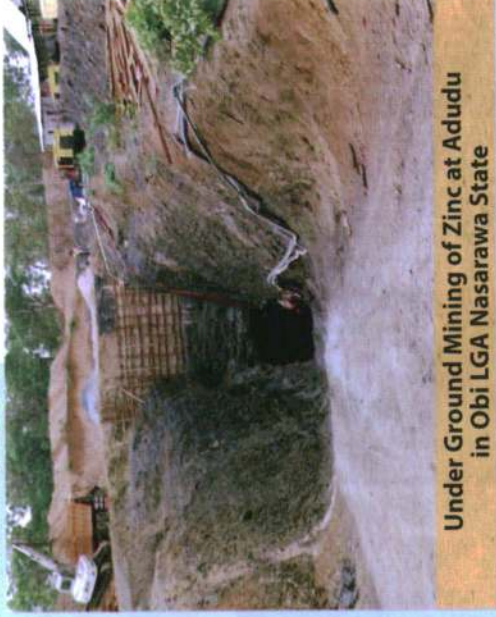
Varieties of Gem Stones in Nasarawa State



Varieties of Granite Rocks found in Nasarawa State



Chinese investors in operations at the Adudu Lead-Zinc Mining site



Under Ground Mining of Zinc at Adudu in Obi LGA Nasarawa State



Salt Ponds in Keana LGA

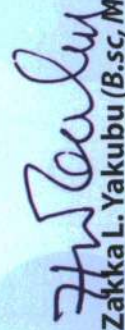
These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 now CAP 144LFN, 1990, the financial regulations (2000). The Financial Statements comply with Generally Accepted Accounting Practice (GAAP) and the Federation Account Allocation 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 Accountant-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

The numbered notes that follow relate directly to the content of the General purpose Financial Statements above and are numbered accordingly.

1. General Information

In July 2010, the Federal Executive Council (FEC) approved the adoption of the international Public Accounting Standards (IPSAS) in Nigeria. Subsequently, in June 2011 the Federation Accounting and Allocation Committee (FAAC) set up a Technical Sub-Committee to Provide a Roadmap for the adoption, implementation and application of IPSAS in the three tiers of government in Nigeria.

The Technical Sub-Committee developed a comprehensive and standardised National Chart of Accounts (NCOA) and also put together harmonised formats for the General Purpose Financial Statements (GPFS) for IPSAS cash and accrual as well as the Accounting Policies. Consequently, the IPSAS Cash Basis of Accounting is to be implemented with effect from 1st January 2014 while the IPSAS Accrual Basis of Accounting with effect from 1st January 2017.

The NCOA is an integrated budget and accounting classification system which has been prepared primarily for the implementation of the uniform accounting system that is IPSAS compliant. The NCOA therefore provides the platform for Budgeting, Accounting and Reporting of all Government financial transactions in the three tiers of Government in Nigeria.

Pursuant to the foregoing, it becomes imperative that the preparation of the 2014 Budget be based on the New National Chart of Accounts across the three tiers of government in Nigeria.

In line with the adoption, the office of the Accountant-General of the Federation, State Accountant-General and Directors of Finance and Accounts/Treasury in Local Government Councils are to commence the implementation of the provisions of IPSAS and keep their books of accounts in Accordance with the NCOA and the GPFS Formats. The General Purpose Financial Statements (GPFS) comprise of Statement of cash receipts and payments and other Statements that disclose additional information about the cash receipts, payments and balances controlled by the entity, and accounting policies and notes. In the three tiers of Government.

The GPFS are:

- i. **Statement 1- Cash Flow Statement:** Statement of cash receipts and payments. Which recognizes all cash receipts, cash payments and cash balances controlled by the entity and separately identifies payments made by third parties on behalf of the entity.
- ii. **Statement 2- Statement of Assets and Liabilities:** Statement of Financial Position.
- iii. **Statement 3- Statement of Consolidated Revenue Fund:** Statement of Recurrent financial performance.
- iv. **Statement 4-Statement of Capital development Fund:** Statement of Capital Financial Performance.
- v. **Notes to the Accounts:** Accounting Policies and additional disclosures to explain the GPFS.

2. ACCOUNTING POLICES

These are the specific principles, basis, conventions, rules and practices adopted by the Nasarawa State Government of the Federal Republic of Nigeria in preparing and presenting the General Purpose Financial Statements. The general purpose Financial Statements have been prepared in accordance with the following accounting policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the requirements of the GPFs Formats issued by FAAC.

a. Basis of Preparation and Legal Provision: These General purpose Financial Statements have been prepared under the historical cost convention and in accordance with the requirements of the GPFs Format Cash Basis of accounting issued by the Financial Reporting Council of Nigeria. In addition the GPFs are in compliance with the provisions of the finance (Control and management) Act 1958 now CAP 144LFN, the Financial Regulations (2000) and other known legal requirements.

The Cash basis of accounting recognizes transactions and events only when cash (including cash equivalent) is received or paid by the entity. GPFs prepare under the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances and changes therein. Notes to the GPFs provide additional information about liabilities, including payables and borrowings and non-cash assets that include receivables, investments and property, plant and equipment.

b. Reporting entity: The General Purpose draft Financial Statements are for the Nasarawa State Government of the Federal Republic of Nigeria. The GPFs encompass the reporting entity as specified in the constitution of the Federal Republic of Nigeria. The Consolidation of the GPFs are based on the cash transactions of all Ministries, Department and Agencies (MDAs) under the control of the Nasarawa State Government, except Government Business Enterprises (GBEs). The General Purpose draft Financial Statements cover all public funds of the Nasarawa State Government.

These comprise:

- i. Consolidated Revenue Fund** - established by section 80 of the constitution of the Federal Republic of Nigeria.
- ii. Development Fund** - established under the first schedule of the Finance (Control and management) Act of 1958 (amended) to finance the general capital expenditure of the State Government, including non-recurrent statutory expenditure not suitable for inclusion in the Estimates of Recurrent Expenditure.
- c. Reporting period:** The reporting period for these General purpose Financial Statements is the financial year of the Nasarawa State Government, which runs from 1st January, 2018 to 31st December, 2018.
- d. Functional and presentation (or reporting) currency:** The GPFs are prepared and presented in Nigerian Naira (N), which is the legal tender of the Federal Republic of Nigeria and also the Functional Currency of the Nasarawa State Government.
- e. Comparative Information:** The GPFs disclose all numerical information relating to previous period (at least one year).

Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's GPFS.

f. Budget Figures: These are figures from the approved annual budget (and supplementary budget) as approved in accordance with the Appropriation Act. The GPFS are classified in the same form as the State Budget and in accordance with the approved National Chart of Accounts.

g. Translation of transactions in foreign currency: Foreign currency transactions throughout the year are converted into Nigerian Naira at the exchange rate (Central Bank of Nigeria - CBN) ruling at the date of the transaction. Foreign currency balances as at the year end, are translated at the exchange rates prevailing on that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from translation at year end exchange rates of monetary assets and liabilities denominated foreign currencies are recognised in the statement of cash receipts and payments either as receipts/payments accordingly.

h. Receipts: These are Cash inflows within the financial year. They comprise of receipts from Statutory Allocations Taxes, External Assistance (Bilateral and Multilateral Agencies), Other Aid and Grants, other borrowings, Capital receipts (Sales of Government Assets etc.), Receipts from Trading activities and others receipts.

These items are disclosed at the face of the Statement of cash Receipts and payment for the year in accordance with the standardised GPFS format, with accompanying Notes Provided. Many services and benefits are provided by the State Government to

the public but these do not necessarily give rise to revenue receipts to the State Government Equivalently, Payment of Tax and other dues do not necessarily result in an entitlement to the tax payer to receive equivalent of service or benefits because there is no explicit relationship between payments and of tax and other dues, and receipt of goods and services from the State Government.

Receipts are recognized as follows:

From the Federal Government on net basis, with adjustments made for to gross up the amount received.

- **Direct Taxes** - These are recognized when they are received and under the control of State Government.
- **Non-Tax Revenue Receipts** - Non-Tax Receipts are licences/Mining Rent/fees/charges collected and proceeds from sales of designated services by the State government. Sales of Services are recognized in the period in which the payment for the service is received and not necessarily when the service is rendered. Non - Tax Receipts, whether directly collected by the State Government or collected by another entity on its behalf is recognized when received. Interest actually received during the financial year are treated as a receipt under item "other receipts".
- **External Assistance** - These provided as receipts from loans are funds received from external sources to be paid back at an agreed period of time, are categorised either as Bilateral or Multilateral. The External Loans receipts are disclosed separately under Statement of Cash receipts and Payment for the year.
- **Other Borrowing/Grants & Aids Received** - These are recognized when received and are separately disclosed under Statement of Cash receipts and Payment for the year.

- i.** **Payments:** these are Recurrent and Capital Cash outflows made during the financial year and are categorised by function/sector in the statement of cash receipts and payment for the year.
n. Payments for purchase of item of capital nature are expense in the year in which the item has been purchased and are disclosed under capital payments. Investment in Public Private Entities (PPEs) are also treated in the same way as capital purchase.
- j.** Payment to other Government and Agencies in form of loans during the year are shown separately in the statement of Receipts and payments Amount disclosed are actual amount paid during the year. Furthermore, these loans issued out by the State Government are recorded as assets in the Statement of Assets and liabilities when issued out and on historical cost basis with write down for irrevocable amounts.
- k.** **Loan Repayments:** Cash receipts from loans granted to other agencies and Government are classified under loan repayment in the statement of receipts and payments. Amount disclosed are actual amount received during the year. Furthermore, the outstanding loans are recorded as liabilities when loan drawn is made, with appropriate disclosure of unknown balances.
- l.** **Prepayments:** Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item
- m.** **Investments:** Cash payments made for investment purposes such as purchase of government stock, Treasury Bills and certificates of Deposit are capital costs and are disclosed as purchase of financial instruments. They are separately
- disclosed in GPFS (Statement of receipts and Payments) under capital payments. Furthermore, these investments are carried forward in the Statement of Assets and liabilities at cost until they are disposed of by the State Government.
- Leases:** Cash payment for finance leases, which effectively transfer to the State Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payment and disclosed in the statement of cash receipts and payments. Operating lease cash payments, where the lessors effectively retain substantially all the risk and benefits of ownership of the leased items, are treated as operating expenses.
- o.** **Cash and Cash Equivalents:** For the purposes of the Cash flow statement, cash and cash equivalents comprise cash at hand, deposits held, other short term highly liquid investments and bank overdraft at the end of the financial year. Bank overdrafts are shown separately on the face of the statement of Assets and liabilities.
- p.** **Advances:** The Government policy specifically states that all Advances are to be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance already given could not be accounted for such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.
- q.** **Property, Plant and Equipment (physical assets or fixed assets):** Property, Plant and equipment principally comprises land buildings, plant, vehicles, equipment, highways specialist military equipment and any other infrastructure assets but does not include regenerative natural resources

- such as forests and mineral resources. Under the State Government's cash basis of accounting, purchases of property, plant and equipment were expense fully in the year of purchase. Proceeds from disposal of property, plant and equipment are recognized as non-tax receipt in the period in which they are received
- r. **Inventories:** Consumable supplies are expense in the period in which they are paid for.
 - s. **Employment Benefits:** Employee benefits include salaries, wages allowances, pensions and other related employment costs. Employee benefits are recognized only when they are paid.
 - t. No provision is made for accrued leave or reimbursable duty allowances.
 - u. **Contingencies:** Contingent liabilities are recorded in statement of contingent Liabilities (On memorandum basis) when the contingency becomes evident and under the cash accounting method they are recognized only when the contingent event occurs and payment is made. Contingent assets are neither recognized nor disclosed.
- Commitments and Guarantees Long Term:** Commitments including operating and capital commitments arising from non-cancellable contractual or statutory obligations as well as guarantees made by the State Government are reported as Notes to the General Purpose Financial Statements.

3. THE FINANCIAL YEAR 2018 BUDGET

At the onset of the financial year 2018, Appropriation Act of 2018 was passed by the House of Assembly, which appropriated a total of N125,419,687,484.00. This is made up of Recurrent Expenditure of

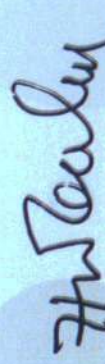
N46,617,185,484.00, Capital Expenditure of N72,178,502,000.00 and Consolidated Revenue Fund charges of N6,624,000,000.00. During the financial year, there was a supplementary budget appropriation for N23,293,068,011.00 which was passed by the House of Assembly on 31st November, 2018.

We accept responsibility for the integrity of these draft financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.



Ayuba Dogara Ayenajeh, FCA
Honourable Commissioner

Ministry of Finance, Budget and Economic Planning
Nasarawa State



Zakka L. Yakubu, Bsc. MBA
Accountant-General
Nasarawa State



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.

A handwritten signature in black ink, appearing to read "Lamus A. RAYYANU".

LAMUS A. RAYYANU, FCMA
State Auditor-General
Nasarawa State, Nigeria.

FINAL BUDGET 2018	DETAILS	NOTE	ACTUAL 2018	ACTUAL 2017
N			N	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	
3,500,000,000	PARIS CLUB REFUNDS	1	5,103,935,647	9,102,098,342
4,000,000,000	EXCHANGE GAIN	1	393,361,075	2,099,551,727
	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)	546,606,655	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)	2C	191,346,638	350,750,000
98,220,340,061	TOTAL REVENUE (RECEIPTS)		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**

2018

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FINAL BUDGET 2018	DETAILS	NOTE	ACTUAL 2018	ACTUAL 2017
N			N	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 PLATEAU 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

DETAILS		NOTE	ACTUAL 2018	ACTUAL 2017
A	LIQUID ASSETS:		N	N
	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		46,268,611,892	49,352,678,542
	TOTAL ASSETS (A + B)		51,324,600,909	52,689,299,250
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		7,728,246,311	12,230,650,219
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		43,596,354,597	40,458,649,031
	PUBLIC FUND + LIABILITIES (C + D)		51,324,600,909	52,689,299,250

**STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND**

2018

**Accountant-General's
Annual Reports with Financial Statements**
FOR THE YEAR ENDED 31ST DECEMBER, 2018
Ministry of Finance, Budget and Economic Planning, Lafia



ACTUAL 2017 N	DETAILS	NOTES	ACTUAL 2018 N	APPROVED BUDGET 2018 N	%STAGE ACHIEVED	VARIANCE AMOUNT N
2,172,257,586	OPENING BALANCE		3,321,557,800	8,400,000,000	40	(5,078,442,200)
	ADD: REVENUE					
26,148,480,559	STATUTORY ALLOCATION - FAAC	1	39,213,096,989	36,000,000,000	109	3,213,096,989
8,632,442,754	VALUE-ADDED TAX (VAT) ALLOCATION	1	9,601,250,636	12,000,000,000	80	(2,398,749,364)
733,400,572	STATUTORY ALLOCATION - EXCESS CRUDE OIL	1	-	-		
	REFUND FROM NNPC	1	131,549,630	-		131,549,630
	SHARE OF FOREX EQUALIZATION	1	848,009,576	-		848,009,576
9,102,098,342	PARIS CLUB REFUNDS	1	5,103,935,647	-		5,103,935,647
2,099,551,727	EXCHANGE GAIN	1	393,361,075	3,500,000,000	11	(3,106,638,925)
566,594,775	SPECIAL ALLOCATION	1	216,412,175	4,000,000,000	-	(4,000,000,000)
	REFUND OF EXCESS CHARGES	1	-	-		216,412,175
47,282,568,729	SUB-TOTAL STATUTORY ALLOCATION		55,507,615,728	55,500,000,000	100	7,615,728
	INDEPENDENT REVENUE (IGR)					
4,761,574,008	DIRECT TAXES	2A	5,513,096,262	6,102,505,000	90	(589,408,738)
137,336,060.00	LICENCES	2B(i)	164,902,924	224,150,000	74	(59,247,076)
4,210,288,236.00	FEES	2B(ii)	4,267,554,014	5,351,141,932	80	(1,083,587,918)
3,742,711.00	FINES	2B(iii)	3,474,009	93,400,000	4	(89,925,991)
346,750,200.00	SALES	2B(iv)	977,068,226	8,002,983,129	12	(7,025,914,904)
528,447,812.00	EARNINGS	2B(v)	546,606,655	2,671,090,000	20	(2,124,483,345)
20,940,139.00	RENT ON GOVERNMENT BUILDINGS	2B(vi)	27,298,843	39,270,000	70	(11,971,157)
296,242,195.00	RENT ON GOVERNMENT LANDS AND OTHERS	2B(vii)	343,957,278	501,300,000	69	(157,342,722)
20,818,653.00	REPAYMENTS	2B(viii)	3,132,064,870	19,724,500,000	16	(16,592,435,130)
	INVESTMENT INCOME		-	10,000,000	-	(10,000,000)
	SUNDRY INCOME		-	-	-	
350,750,000.00	DLI INCOME (INCLUDING INTEREST EARNED)		191,346,638	-	-	191,346,638
10,676,890,014	SUB-TOTAL: INDEPENDENT INCOME (IGR)		15,167,369,718	42,720,340,061	36	(27,552,970,343)
60,131,716,329	TOTAL REVENUE (RECEIPTS)		73,996,543,245	106,620,340,061	69	(32,623,796,816)
	LESS: EXPENDITURE					
18,742,170,287	PERSONNEL COSTS	3	15,980,132,850	23,295,322,538	69	7,315,189,688
15,670,264,280	OVERHEAD COSTS	4	17,033,349,683	22,418,705,830	76	5,385,356,147
13,841,793	GRANTS & SUBVENTIONS TO BOARDS AND PARASTATALS	5	4,954,059,873	-		(4,954,059,873)
2,539,365,847	CONSOLIDATED REVENUE FUND CHARGES(SERVICE WIDE VOTE)	6	1,813,116,243	1,305,157,116	139	(507,959,127)
2,425,029,845	CONTRIBUTION TO PENSION AND GRATUITY		3,379,296,926	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	TOTAL RECURRENT EXPENDITURE		43,159,955,574	49,819,185,484	87	6,659,229,910
19,323,139,954	OPERATING BALANCE		30,836,587,671	56,801,154,577	54	(25,964,566,906)
	APPROPRIATION/TRANSFERS:					
6,000,000,000	TRANSFER TO CAPITAL DEVELOPMENT FUND		21,900,000,000	53,370,000,000	41	31,470,000,000
8,894,029,512	PROJECTS & PROGRAMMES INTERVENTION FUNDS:	10	7,227,393,588	-		(7,227,393,588)
180,772,791	EXTERNAL LOANS REPAYMENT FUND		220,702,675	318,000,000	69	97,297,325
926,779,852	INTERNAL LOANS REPAYMENT FUND		1,052,650,221.44	3,104,000,000	34	2,051,349,779
16,001,582,154	SUB-TOTAL TRANSFERS		30,400,746,485	56,792,000,000	54	26,391,253,515
3,321,557,800	CLOSING BALANCE		435,841,186	9,154,577	4,761	(62,355,820,421)

**STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND**

2018

Accountant-General's
Annual Reports with Financial Statements
FOR THE YEAR ENDED 31ST DECEMBER, 2018
Ministry of Finance, Budget and Economic Planning, Lafia



ACTUAL	DETAILS	NOTE	ACTUAL 2018	APPROVED BUDGET 2018	%STAGE ACHIEVED	VARIANCE AMOUNT
2017			N	N		N
2,445,434,412	OPENING BALANCE		15,062,908	-		15,062,908
	ADD: REVENUE					
6,000,000,000	TRANSFER FROM CONSOLIDATED REVENUE FUND		21,900,000,000	53,370,000,000	41	(31,470,000,000)
1,714,877,802	AIDS AND GRANTS		1,543,741,937	8,799,347,423.00	18	(7,255,605,486)
2,176,716,335	EXTERNAL LOANS		-	-		-
9,366,000,000	INTERNAL LOANS		700,000,000	10,000,000,000.00	7	(9,300,000,000)
-	OTHER CAPITAL RECEIPTS		-	-		-
19,257,594,137	SUB-TOTAL CAPITAL REVENUE		24,143,741,937	72,169,347,423	33	(48,025,605,486)
21,703,028,549	TOTAL CAPITAL REVENUE		24,158,804,845	72,169,347,423	33	(48,010,542,578)
	LESS: CAPITAL EXPENDITURE					
2,552,367,542.95	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	7	1,144,969,057.32	6,608,200,000.00	17	5,463,230,942.68
14,196,395,228.20	CAPITAL EXPENDITURE - ECONOMIC SECTOR	7	20,596,822,530.39	53,276,102,000.00	39	32,679,279,469.61
196,224,579.22	CAPITAL EXPENDITURE - LAW AND JUSTICE	7	552,843,087.27	708,050,000.00	78	155,206,912.73
4,742,978,290.50	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)
21,687,965,641	TOTAL CAPITAL EXPENDITURE		24,093,793,308	72,178,502,000	33	48,084,708,692
15,062,908	CLOSING BALANCE		65,011,537	5,908,331		(65,011,536.92)



S/N	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	
	PARIS CLUB REFUNDS		5,103,935,647.03	9,102,098,342.00
	EXCESS CRUDE SAVINGS			733,400,572.00
	EXCHANGE GAIN		393,361,075.00	2,099,551,727.00
	SPECIAL ALLOCATION		216,412,175.02	566,594,775.00
	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			
	BUDGET SUPPORT FACILITY		700,000,000.00	9,366,000,000.00
	TOTAL		700,000,000.00	9,366,000,000.00
	NOTE 2: INDEPENDENT REVENUE (IGR)	2		
	DIRECT TAXES -NOTE 2A			
	PAY - AS - YOU EARN (PAYE)		5,422,639,158.56	4,671,412,706.00
	DIRECT ASSESSMENT TAX		45,881,953.80	35,887,093.00
	WITH-HOLDING TAX ON CONTRACTS		43,634,467.66	52,941,766.00
	WITH-HOLDING TAX ON RENT		940,681.71	1,332,443.00
	TOTAL		5,513,096,261.73	4,761,574,008.00



S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	SUNDRY INCOME - NOTE 2B		N	N
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		-	-
	TOTAL		9,462,926,817.92	5,564,566,006.00
	TOTAL INDEPENDENT REVENUE (IGR) - (Direct Taxes + Sundry Income)		14,976,023,079.65	10,326,140,014.00
	NOTE 2C: OTHER REVENUE SOURCES:			
	DLI INCOME (INCLUDING INTEREST EARNED)	2A	191,346,638.00	350,750,000.00
	NOTE 2D: AIDS AND GRANTS			
	DOMESTIC GRANTS	12	1,371,221,997.84	1,127,636,250.00
	FOREIGN GRANTS	13	172,519,938.89	587,241,552.00
	TOTAL		1,543,741,936.73	1,714,877,802.00



S/N	DETAILS	SCHEDULE		ACTUAL 2018		ACTUAL 2017	
		18		N		N	
NOTE 3: PERSONNEL COSTS							
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 Governemnt			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	



DETAILS		SCHEDULE	ACTUAL 2018	ACTUAL 2017
		18	N	N
NOTE 3: PERSONNEL COSTS				
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		ACTUAL 2017	
			N		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	Nasarwa 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	
			N		N	
	NOTE 4: OVERHEAD COSTS	19				
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
			N	N
NOTE 5: GRANTS TO BOARDS & PARASTATALS:				
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 Charges (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 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 Government		212,256,575.41	34,563,625.00
6	Nasarawa State AIDS Control Agency (NASACA)		8,402,601.83	201,941.50
7	Nasarawa State Pension Bureau		706,825.21	188,005.86
8	Nasarawa State Pension Bureau		57,083,790.58	
9	Nasarawa 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	

S/N	DETAILS	SCHEDULE		ACTUAL 2018		ACTUAL 2017	
				N		N	
NOTE 10 A TREASURIES AND BANK BALANCES:							
19	Nasarawa State Broadcasting Service			165,475.50			
20	Nasarawa State Broadcasting Service			33,875.78			
21	Office of the Head of Service			43,475.54		72,518.21	
22	Office of the State Auditor - General			2,409.51		3,629.56	
23	Office of the Auditor - General for Local Government			4,874.50		5,027.50	
24	Local Government Service Commission			81,081.16		255,038.46	
25	Civil Service Commission			9,692.12		6,792.12	
26	Nasarawa State Independent Electoral Commission			76,543.19		120,814.43	
27	Ministry of Agriculture			3,389,898.72		33,097,165.10	
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	Board of Internal Revenue Service			5,415,612.13		34,383,141.95	
36	Ministry 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		ACTUAL 2017	
			N	N	N	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		28,144,225.92			
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

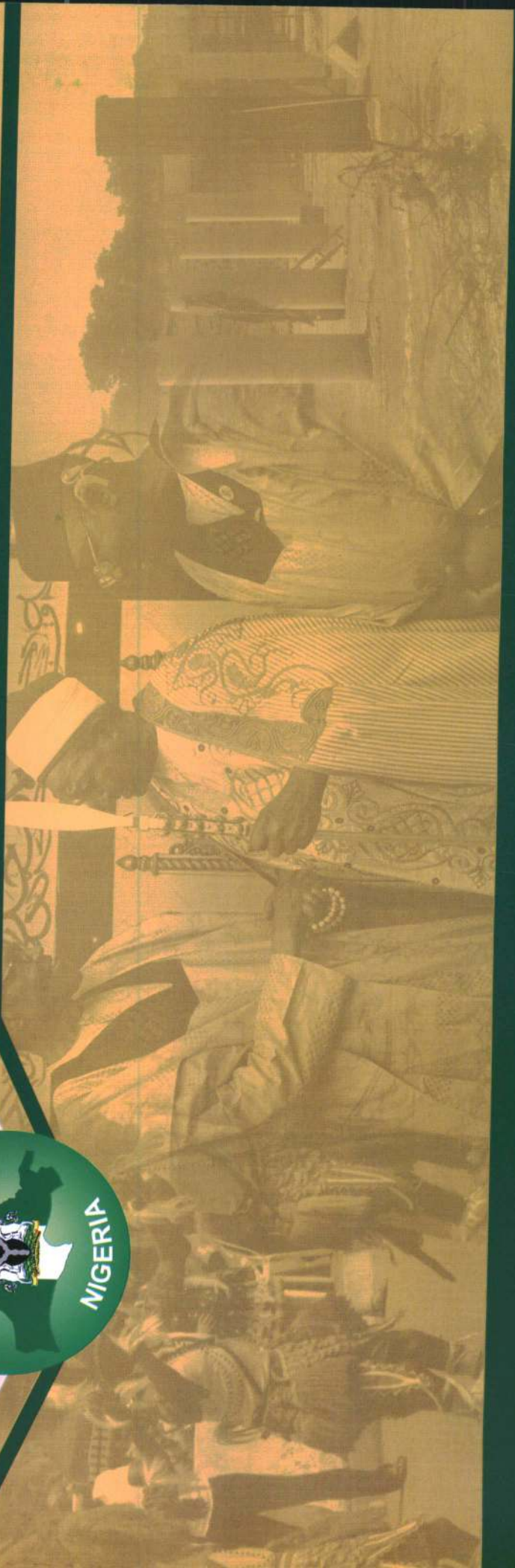
S/N	DETAILS	SCHEDULE		ACTUAL 2018		ACTUAL 2017	
		NOTE 10 A TREASURIES AND BANK BALANCES:		N	N	N	N
85	Hospitals Management Board			54,479,630.77		17,626,247.94	
86	School of Nursing & Midwifery			13,309.94		1,517.24	
87	School of Health Technology			149,896.35		1,132.94	
88	Ministry of Youth & Sport 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	ACTUAL 2017
NOTE 10 A TREASURIES AND BANK BALANCES:				
			N	N
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	5BN - 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	ACTUAL 2017
	NOTE 13 EXTERNAL LOANS:		N	N
			N305 : 1USD	N196.95 : 1USD
	EXCHANGE RATE USED			
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 Dvelopment Project - (IDA)		1,364,844,143.15	909,372,277.77
8	Nasarawa State Third Fadama Projctcs - (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		-	2,176,716,335.25
	G/Total		18,051,017,980.55	14,560,662,192.72

SECTION B



STATE EVENTS



Buhari arrives Nasarawa State



Buhari share pleasantry with Nasarawa State Tradition Leader



Buhari: at the gate of the market named after him



Nasarawa- Buhari inaugurates market



Buhari Cheers with the Nasarawa People



President Muhammadu Buhari inaugurated the Comprehensive Special School, Lafia established by the Nasarawa State Government to cater for the educational needs of physically challenged

SUMMARY OF TOTAL REVENUE BY TYPE/NATURE

2018

Accountant-General's
Annual Reports with Financial Statements
FOR THE YEAR ENDED 31ST DECEMBER 2018
Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		ACTUAL	APPROVED BUDGET		FINAL BUDGET		VARIANCE AMOUNT		%STAGE		APPROVED BUDGET
			2017	2018		2018	2018	2018	2018	2018	2018	2018	2019	
11000000		Share of Federation Account allocation	N	N										
	11010101	Statutory Revenue Allocation	26,148,480,559	39,213,096,989		36,000,000,000	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	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	3,500,000,000	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	4,000,000,000	(4,000,000,000)		-		1,500,000,000
		S/Total	47,282,568,729	55,507,615,728		55,500,000,000	55,500,000,000	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	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	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	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	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	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	2,671,090,000	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	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	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	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	(10,000,000)		-		10,000,000
		S/Total	10,326,140,013	14,976,023,080		42,721,340,061	42,721,340,061	42,721,340,061	42,721,340,061	(27,705,316,981)		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	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	4,800,926,060	4,800,926,060	(4,628,406,121)		4		2,599,312,179
		DUI 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	8,799,347,423	8,799,347,423	(7,064,216,648)		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	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	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	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	8,400,000,000	8,400,000,000	(5,063,379,193)		40		1,477,406,029
		G/TOTAL	75,834,744,878	76,255,348,189		125,420,687,484	125,420,687,484	125,420,687,484	125,420,687,484	(48,165,359,295)		61		90,170,246,463

SCHEDULE OF DETAILED REVENUE 2018

2018

Accountant-General's Annual Reports with Financial Statements FOR THE YEAR ENDED 31ST DECEMBER, 2018

Ministry of Finance, Budget and Economic Planning, Lafia



CODE	CODE	SCHD	ACTUAL		APPROVED BUDGET		FINAL BUDGET		VARIANCE		%TAGE		APPROVED BUDGET	
			2018	2017	2018	2018	2018	2018	2018	2018	2018	2018	2018	2019
	1101													
	1101	1	55,507,615,728	47,282,568,729	55,500,000,000	55,500,000,000	55,500,000,000	7,615,728	100				56,000,000,000	
	11010101		39,213,096,989	26,148,480,559	36,000,000,000	36,000,000,000	3,213,096,989	109					42,000,000,000	
	11010201		9,601,250,636	8,632,442,754	12,000,000,000	12,000,000,000	(2,398,749,364)	80					11,000,000,000	
	11010301		216,412,175	-	-	-	216,412,175							
	11010404		848,009,576	-	-	-	848,009,576							
	11010404		5,103,935,647	-	-	-	5,103,935,647							
	11010301		733,400,572	733,400,572	-	-	-							
	11010404		131,549,630	9,102,098,342	-	-	131,549,630							
	11010403		393,361,075	2,099,551,727	3,500,000,000	3,500,000,000	(3,106,638,925)	11					1,500,000,000	
	11010404		-	566,594,775	4,000,000,000	4,000,000,000	(4,000,000,000)	-					1,500,000,000	
			55,507,615,728	47,282,568,729	55,500,000,000	55,500,000,000	7,615,728	100					56,000,000,000	
	12		14,976,023,080	10,326,140,013	42,721,340,061	42,721,340,061	(27,745,316,981)	116					20,349,528,255	
	1201	2	5,513,096,262	4,761,574,008	6,102,505,000	6,102,505,000	(589,408,738)	90					7,423,100,309	
	12010101		5,422,639,159	4,671,412,706	6,000,000,000	6,000,000,000	(577,360,841)	90					7,227,595,309	
	12010102		45,881,954	35,887,093	40,000,000	40,000,000	5,881,954	115					80,000,000	
	12010103		43,634,468	52,941,766	60,000,000	60,000,000	(16,365,532)	73					80,000,000	
	12010104		940,682	1,332,443	2,000,000	2,000,000	(1,059,318)	47					35,000,000	
	12010105		-	-	5,000	5,000	(5,000)	-					5,000	
			5,513,096,262	4,761,574,008	6,102,005,000	6,102,005,000	(588,908,738)	90					7,422,600,309	
	12010106		-	-	500,000	500,000	(500,000)	-					500,000	
	1201	2A	191,346,638	350,750,000	-	-	191,346,638	-					-	
	1202		9,462,926,818	5,564,566,005	36,618,835,061	36,618,835,061	(27,155,908,243)	26					12,926,427,946	
	120201	3	164,902,924	137,336,060	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		APPROVED BUDGET		VARIANCE 2017		%TAGE		APPROVED BUDGET
			2017	2018	2018	2018	2018	2018	2018	2018	
022000800100		BOARD OF INTERNAL REVENUE SERVICE									
	12020101	Pool Betting & Casino Licences/Gaming	-	800,000	10,000	10,000	790,000	8,000	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	-		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	4,210,288,236	4,267,554,014	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		



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Ministry of Finance, Budget and Economic Planning, Lafia

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET		VARIANCE 2017 AMOUNT		%STAGE ACHVD		APPROVED BUDGET	
				2017	2018	2018	2018	2018	2018	2018	2019		
O26000100100		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	
O32605200100		CUSTOMARY COURT OF APPEAL	4										
	12020418	Court Fee		486,750	873,500	400,000	400,000	(170,290,272)		218		1,000,000	
O32605300100		SHARIA COURT OF APPEAL	4										
	12020418	Court Fee		-	73,150	150,000	150,000	(170,290,272)		49		150,000	
O22000100100		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	
O22900100100		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	
O253005300100		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

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 Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		ACTUAL	APPROVED BUDGET		VARIANCE 2017		%STAGE		APPROVED BUDGET
			2017	2018		2018	2018	2018	2018	2018	2019	
O53505300100		N/S WASTE MGT. BUREAU										
	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
O21500100100		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
O52100100100		MINISTRY OF HEALTH	4									
	12020437	Private Practice Renewal Fee		15,653,000	16,133,322	20,000,000	20,000,000		-	-		25,000,000
O52100100100		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
O52100100100		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	Cauton 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
O51400100100		MIN. OF WOMEN AFFAIRS & SOC. DEV	4									
	12020449	Registration of Women Cooperative Groups			15,000	10,000	10,000		5,000	150		20,000
O51300100100		MIN OF YOUTHS & 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

SCHEDULE OF DETAILED REVENUE 2018

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Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHED	ACTUAL		ACTUAL	APPROVED BUDGET		VARIANCE 2017		%STAGE		APPROVED BUDGET
				2017	2018		2018	2018	2018	2018	2018	2018	
022200100100		MIN. OF COMMERCE, INDUSTRY & CO-OP	4										
	12020453	Application Fee for Small Scale Loan		-	50,000		50,000		(50,000)				100,000
	12020454	Registration Fee of Business Premises		-	30,000,000		30,000,000		(30,000,000)				10,000,000
	12020455	Leasing Fee of Masaka Beef Company		-	10,000,000		10,000,000		(10,000,000)				5,000,000
	12020456	Keffi New Modern Market Fee		11,079,476	99,339		15,000,000		(14,900,662)		1		15,000,000
	12020457	Karu International Modern Market Fee		71,917,906	57,705,604		100,000,000		(42,294,397)		58		100,000,000
	12020458	Lafia Modern Market Fee		33,801,771	47,267,941		40,000,000		(10,000,000)		118		40,000,000
	12020459	Akwanga Modern Market Fee		3,100,000			10,000,000		(10,000,000)				10,000,000
	12020460	Nasara Sacks & Packaging Industry Fees		-	5,000,000		5,000,000		(5,000,000)				5,000,000
	12020461	Registration Fee of Cooperative Societies		182,000	276,000		500,000		(224,000)		55		500,000
	12020462	Registration Fee for CBOs, NGOs		-	20,000		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		(2,343,481)				10,000,000
	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)				26,000,000	
	S/total		127,125,732	113,005,402		253,570,000		(140,564,598)		45		239,620,000	
053500100100		MIN. OF ENVIRONMENT & SOLID MINERAL	4										
	12020468	Forest Permit & Compound Levies		-	2,000,000		7,000,000		(5,000,000)		29		5,000,000
	12020469	Gasceous Emission & Waste Basket Permit		-	4,449,401		5,000,000		(550,599)		89		5,000,000
	12020470	Forest Inspection Fee		-	500,000		500,000		(500,000)				500,000
	12020471	Quarry Sand Dredging Fees		-	1,000,000		1,000,000		(1,000,000)				300,000
	12020472	Metal Scraps Collection Fees		-	600,000		600,000		(600,000)				300,000
	12020473	Supply & Distribution Fee of Waste Bin		-	1,500,000		1,500,000		(1,500,000)				2,000,000
	12020474	Levies from Filling Stations		-	2,000,000		2,000,000		(2,000,000)		1		100,000,000
	12020475	Ecological Fund		-	2,000,000		2,000,000		(2,000,000)				1,000,000
	12020476	Mining Activities Fee		-	60,000		60,000		(60,000)				1,000,000
	12020478	Environmental Impact Assessment Fee		-	200,000		200,000		(200,000)				200,000
	12020427	Refuse Collection Fee		-	200,000		200,000		(200,000)				200,000
	12020479	Registration of Mining Operation		-	15,000,000		15,000,000		(7,957,497)		47		15,000,000
	12020480	Polluters Levy		5,506,916	7,042,503		15,000,000		(7,957,497)				15,000,000
	S/total		5,506,916	15,491,904		235,060,000		(219,568,096)		7		129,000,000	
053500600100		N/STATE ENVIRON. PROTECTION AGENCY	4										
	12020480	Polluters Levy		-	100,000		100,000		(100,000)				100,000
	12020478	Environmental Impact Assessment Fee		-	100,000		100,000		(100,000)				100,000
		S/total		-	200,000		200,000		(200,000)				200,000
051700100100		MINISTRY OF EDUCATION	4										
	12020482	Private Schools Registration/Renewal Fee		5,265,000	47,750,000		7,000,000		40,750,000		682		20,000,000
	12020483	Reg. Fee of Private Higher Institutions		-	2,000,000		2,000,000		(2,000,000)				2,000,000
	12020484	Renewal Fee of Private Higher Institutions		-	500,000		500,000		(500,000)				500,000
	12020485	Admin. Charges for Private Higher Inst.		-	200,000		200,000		(200,000)				500,000
	S/total		5,265,000	47,750,000		9,700,000		38,050,000		492		22,500,000	

SCHEDULE OF DETAILED REVENUE 2018



ADMIN CODE	ECON. CODE	REVENUE ITEMS	ACTUAL		APPROVED BUDGET		VARIANCE 2017		%STAGE		APPROVED BUDGET
			2017	2018	2018	2018	2018	2018	2018	2019	
O14000100100		OFFICE OF THE STATE AUDITOR - GEN.									
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 GOV									
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									
12020488		Hotel Registration Fee	-	-	2,000,000	2,000,000	(60,000)			-	2,000,000
O32600100100		MINISTRY OF JUSTICE									
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
O25200100100		MIN. OF WATER RESOURCES & RURAL DEV.									
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									
12020492		Water Board Form Fee	14,000		40,000	40,000	(40,000)			-	40,000
12020493		Water Rates	12,199,600		20,000,000	20,000,000	(20,000,000)			-	20,000,000
12020494		Water Connection Fee	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	-	20,305,000	20,305,000	(20,305,000)			-	20,300,000
O52110200100		HOSPITAL MANAGEMENT BOARD									
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
O51700300100		N/STATE UNIVERSAL BASIC EDUCATION									
12020421		Contract Registration Fee	7,530,000	-	20,000,000	20,000,000	(20,000,000)			-	5,000,000

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				2017	2018	2018	2018	2018	2018	2018	2018	2019	2019
O21510200100		NASARAWA AGRIC. DEV. PROGRAM	4										
	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.	4										
	12024107	Reg. & Renewal Fees of Clubs & Ass.		-	22,500	1,000,000		(977,500)			2	1,000,000	1,000,000
O21502100100		COLLEGE OF AGRICULTURE, LAFIA	4										
	12020421	Contract Registration Fee		-		150,000		(150,000)				150,000	150,000
	12020438	School Fees		11,603,672	24,969,035	30,000,000		(5,030,965)				30,000,000	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		201,673				300,000	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			26,473,252	70,297,420	30,690,000		(5,219,292)				30,690,000	30,550,000

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ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET		VARIANCE 2017		%STAGE		APPROVED BUDGET 2019
				2017	2018	2018	2018	AMOUNT 2018	AMOUNT 2018	ACHVD 2018	ACHVD 2018	
O51701800100		CONSULTANCY UNIT - NASPOLY	4	N	N	N	N	N	N	N	N	N
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			42,384,233	14,068,637						
O51701900100		COLLEGE OF EDUCATION, AKWANGA	4									
12020438		Tuition Fee		334,351,343	220,000,000	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		(1,500,000)				
12020438		Consultancy (LVT) Fees		155,296,950	200,000,000	200,000,000		(200,000,000)				210,000,000
12024131		Screening Fees		23,580,936	361,100	25,000,000		(24,638,900)				
12024132		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
O51702900100		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		(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		(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

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				2017	2018	2018	2018	2018	2018	2018	2018	2018	2019		
051702900100		N/STATE UNIVERSITY (OTHER REVENUES)	4												
	12020421	Contract Registration Fee		211,000		500,000					(500,000)				60,000,000
	12024123	Tender (Bidding) Fee		550,000		3,000,000					(3,000,000)				
	12024147	Replacement of Late Reg. Receipt				50,000					(50,000)				
	12024108	Transcript Fees		2,028,000		2,000,000					(2,000,000)				
	12024109	Post UTME Screening Fees				70,000,000					(70,000,000)				
	12020423	Change of Course				15,000,000					(15,000,000)				
	12020441	Caution Fee				2,000,000					(2,000,000)				
	12024147	Graduation Certificate Fee				1,500,000					(1,500,000)				
		S/total		2,789,000		94,050,000					(94,050,000)				60,000,000
051702900100		N/STATE UNIVERSITY (SANDWICH)	4												
	12020438	Tuition Fee		159,656,000	87,616,750	140,578,244					(52,961,494)				200,000,000
	12020447	Examination Fee				20,000,000					(20,000,000)				
	12020446	Medical Fee			857,000	5,000,000					(4,143,000)				
	12020402	Development Levy			3,680,000	2,000,000					1,680,000				
	12024112	Library Fees			4,928,200	5,000,000					(71,800)				
	12024110	Games Fees			2,632,950	3,000,000					(367,050)				
	12024135	Laboratory Fees			1,006,500	10,000,000					(8,993,500)				
	12024137	Result Verification Fee			548,500	700,000					(151,500)				
	12024145	General Studies Fees			10,093,450	5,000,000					5,093,450				
	12024128	Late Registration Fees				20,000,000					(20,000,000)				
	12024141	Acceptance Fees			7,447,000	7,000,000					447,000				
	12024146	Field Trip/Teaching Practice Fees			142,000	9,000,000					(8,858,000)				
		S/total		159,656,000	118,952,350	227,278,244					(108,325,894)				200,000,000
051702900100		N/STATE UNIVERSITY (PART-TIME DEGREE)	4												
	12020438	Tuition Fee		145,261,800	140,223,700	4,200,000					136,023,700				200,000,000
	12020447	Examination Fee				420,000					(420,000)				
	12020446	Medical Fee			18,452,700	147,000					18,305,700				
	12020402	Development Levy			24,804,000	210,000					24,594,000				
	12024112	Library Fees			9,675,000	110,000					9,565,000				
	12024110	Games Fees			8,088,800	54,600					8,034,200				
	12024141	Acceptance Fees			17,670,000	210,000					17,460,000				
		S/total		145,261,800	218,914,200	5,351,600					213,562,600				200,000,000

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				2017	2018	2018	2019	2018	2019	2018	2019	2018	2019		
051702900100		N/STATE UNIVERSITY (DIPLOMA)	4	93,497,100	18,881,900	106,161,750	106,161,750			(87,279,850)					150,000,000
	12020438	Tuition Fee				10,000,000	10,000,000			(10,000,000)					
	12020447	Examination Fee				11,000,000	11,000,000			(8,668,200)					
	12020446	Medical Fee			2,331,800	40,000	4,000,000	4,000,000		(3,960,000)					
	12020402	Development Levy			2,202,000	9,000,000	9,000,000	9,000,000		(6,798,000)					
	12024112	Library Fees			1,650,000	7,000,000	7,000,000	7,000,000		(5,350,000)					
	12024135	Games Fees			462,000	3,000,000	3,000,000	3,000,000		(2,538,000)					
	12024128	Laboratory Fees				7,000,000	7,000,000	7,000,000		(7,000,000)					
	12024128	Late Registration Fees				8,500,000	8,500,000	8,500,000		(8,500,000)					
	12024141	Acceptance Fees													
		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													300,000
	120205	Fines - General	5	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	5												
	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	5												
	12020504	Miscellaneous Fines		70,000	25,000	200,000	200,000			(175,000)			13		200,000
	12020505	Cutting of Roads Fines													
		S/total		70,000	25,000	200,000	200,000			(175,000)			13		200,000
053505300101		NASARAWA STATE WASTE MGT. BUREAU	5												
	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		5,000,000
022900100100		MINISTRY OF WORKS, HOUSING & TRANS.	5												
	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	5												
	12020503	Environmental Sanitation Fines				200,000	200,000			(200,000)					100,000
	120206	Sales - General	6	346,750,200	977,068,225	8,003,983,129	8,003,983,129			(7,026,914,904)			12		3,575,310,000

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				2017	2018	2018	2018	2018	2018	2018	2018	2018	2019
021500100100		MINISTRY OF AGRICULTURE	6										
	12020601	Fish Farm Sales		-	-	30,000	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)	-	-	(255,920,129)	300,000,000
	12020604	Fish Seeds Sales		-	-	100,000	100,000		(100,000)	-	-	100,000	100,000
	12020605	Tree Crops Seedling Sales		-	-	70,000	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	100,000,000
	12020607	Proceeds from Sales of Tractors		-	-	-	-		-	-	-	-	-
		S/total		-	-	356,120,129	356,120,129		(356,120,129)	-	-	402,200,000	402,200,000
012300100100		MIN. OF INFORM, CULTURE & TOURISM	6										
	12020608	Sales of Recorded CDs		-	-	1,000	1,000		(1,000)	-	-	1,000	1,000
	12020609	Sales Photographs		-	-	2,000	2,000		(2,000)	-	-	2,000	2,000
	12020610	Sales of Government Publications		-	9,300	50,000	50,000		(40,700)	19	19	50,000	50,000
		S/total		-	9,300	53,000	53,000		(43,700)	19	19	50,000	50,000
022200100100		MIN. OF COMMERCE, INDUSTRY & CO-OP.	6										
	12020611	Standard Indigenous Measure		-	-	1,000,000	1,000,000		-	-	-	1,000,000	1,000,000
051705600100		SCHOLARSHIP BOARD											
	12020612	Sales of Scholarship Forms		-	-	2,000,000	2,000,000		(2,000,000)	-	-	2,000,000	2,000,000
051405500100		NASARAWA STATE REHABILITATION BOARD	6										
	12020613	Sales of Hand Crafts		-	-	30,000	30,000		(30,000)	-	-	30,000	10,000
026000100100		MIN. OF LANDS & PHYSICAL PLANNING	6										
	12020614	Peninsula Land Sales		-	-	300,000,000	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	10,000,000
	12020614	Race Course Layout Sales		-	-	100,000,000	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	1	500,000	500,000
	12020614	Hill Top GRA Lafia Land Sales		-	-	100,000,000	100,000,000		(100,000,000)	-	-	100,000,000	100,000,000
	12020614	Orange Market Karu Land Sales		-	-	100,000,000	100,000,000		(100,000,000)	-	-	100,000,000	100,000,000
	12020620	Sites & Services Scheme Fees		-	-	2,000,000	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	100,000,000
		S/total		19,400	12,500	713,000,000	713,000,000		(712,987,500)	-	-	1,812,500,000	1,812,500,000
014700100100		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	1,656	200,000	200,000
	12020622	Sales of Conversion Forms		40,500	-	100,000	100,000		(100,000)	-	-	150,000	150,000
	12020623	Sales of Transfer of Service Forms		-	36,000	200,000	200,000		-	-	-	100,000	100,000
		S/total		54,500	5,003,000	600,000	600,000		4,567,000	834	834	450,000	450,000

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				2017	2018	2018	2018	2018	2018	2018	2019	
O22200100100		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
		S/total		-	-	20,000	20,000	(20,000)	-	-	-	210,000
O25210200100	12020634	DALHATU ARAF SPECIAL HOSPITAL	6									
		Sales of Folder		2,663,030	5,495,440	4,000,000	4,000,000	(20,000)	137	-	-	5,000,000
O25210100100		HOSPITAL MANAGEMENT BOARD										
	12020621	Sales of App. for Employment Forms		348,000	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 & Surgicals		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
O51705500200		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
O11103700100		MUSLIM PILGRIMS WELFARE BOARD	6									
	12020639	Sales of Pilgrims Application Forms		-	-	2,000,000	2,000,000	(2,000,000)	-	-	-	2,000,000
O11103800100		CHRISTIAN PILGRIMS WELFARE BOARD	6									
	12020639	Sales of Pilgrims Application Forms		-	-	500,000	500,000	(500,000)	-	-	-	500,000
O32600100100		MINISTRY OF JUSTICE	6									
	12020640	Sales of Laws of Nasarawa State		-	-	1,000,000	1,000,000	(1,000,000)	-	-	-	-
O51706500100		MINISTRY OF EDUCATION	6									
	12020641	Sales of Establishment Forms of Private Higher Inst.		-	-	100,000	100,000	(100,000)	-	-	-	100,000
O21510200100		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
O25200100100		MIN. OF WATER RESOURCES & RURAL DEV.	6									
	12020633	Sales of Boarded Assets		-	-	6,000,000	6,000,000	-	-	-	-	1,000,000
O51705500100		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	-	-	-	-	-
O21502100100		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	SCHD	ACTUAL		ACTUAL		APPROVED BUDGET		APPROVED BUDGET		VARIANCE 2017		%TAGE	
				2017	N	2018	N	2018	N	2018	N	2018	N	2018	N
O22200100100	12020708 12020709	NASARAWA STATE WATER BOARD	7	-	-	-	-	30,000	30,000	(30,000)	-	-	-	-	-
		Hiring of Compressor/Drilling Rig		165,800	700,000	700,000	700,000	(700,000)	-	-	-	-	-	-	-
		Earnings from Tanker Services		165,800	730,000	730,000	730,000	(730,000)	-	-	-	-	-	-	-
O25210200100	12020710 12020711 12020712 12020713 12020714	DALHATU ARAF SPECIAL HOSPITAL	7	92,522,545	118,006,822	120,000,000	120,000,000	120,000,000	120,000,000	(1,993,178)	98	120,000,000	120,000,000	98	120,000,000
		Earnings from HDRF - Pharmacy		31,512,050	42,988,950	35,000,000	35,000,000	35,000,000	35,000,000	7,988,950	123	40,000,000	40,000,000	123	40,000,000
		Earnings from Laboratory Reagent		5,218,400	4,490,900	7,000,000	7,000,000	7,000,000	7,000,000	(2,509,100)	64	7,000,000	7,000,000	64	7,000,000
O25210100100	12020717 12020718 12020719	HOSPITAL MANAGEMENT BOARD	7	149,044,115	187,364,622	185,500,000	185,500,000	185,500,000	185,500,000	1,864,622	101	190,500,000	190,500,000	101	190,500,000
		Earnings from Laboratory Services - DRF		72,865,205	83,329,963	80,000,000	80,000,000	80,000,000	80,000,000	3,329,963	104	80,000,000	80,000,000	104	80,000,000
		Earnings from Ophthalmic Services - DRF		3,020,575	2,274,800	2,500,000	2,500,000	2,500,000	2,500,000	(225,200)	91	2,500,000	2,500,000	91	2,500,000
O12300300100	12020722 12020723 12020724 12020725	NASARAWA BROADCASTING SERVICE	7	91,371,619	107,409,333	98,900,000	98,900,000	98,900,000	98,900,000	3,509,333	104	104,030,000	104,030,000	104	104,030,000
		Earnings from Deliveries - IGR		2,793,940	3,008,980	3,500,000	3,500,000	3,500,000	3,500,000	(491,020)	86	3,500,000	3,500,000	86	3,500,000
		Earnings from Mortuary Services - IGR		4,107,310	3,674,300	5,000,000	5,000,000	5,000,000	5,000,000	(1,325,700)	73	5,000,000	5,000,000	73	5,000,000
O25200100100	12020726 12020727	MIN. OF WATER RESOURCES & RURAL DEV.	7	5,950,850	10,715,920	17,000,000	17,000,000	17,000,000	17,000,000	(6,284,080)	63	14,000,000	14,000,000	63	14,000,000
		Radio Advertisements		3,570,550	6,429,600	10,000,000	10,000,000	10,000,000	10,000,000	(3,570,400)	64	8,000,000	8,000,000	64	8,000,000
		Television Advertisements		2,380,300	4,286,320	7,000,000	7,000,000	7,000,000	7,000,000	(2,713,680)	61	6,000,000	6,000,000	61	6,000,000
O25200300100	12020728 12020729	Hiring of Road Construction Equipment	7	3,408,200	-	10,000,000	10,000,000	10,000,000	10,000,000	(10,000,000)	-	-	-	-	-
		Hiring of Crane		-	-	200,000	200,000	200,000	200,000	(200,000)	-	-	-	-	-
		S/total		3,408,200	-	10,200,000	10,200,000	10,200,000	10,200,000	(10,200,000)	-	-	-	-	-
O25200300100	12020730 12020731 12020732 12020733	RURAL WATER SUPPLY & SANITATION AGENCY	7	-	-	200,000	200,000	200,000	200,000	(200,000)	-	-	-	-	-
		Hiring of Geophysical Survey Equipment		-	-	1,000,000	1,000,000	1,000,000	1,000,000	(1,000,000)	-	-	-	-	-
		Hiring of Drilling Equipment		-	-	1,000,000	1,000,000	1,000,000	1,000,000	(1,000,000)	-	-	-	-	-
O25200300100	12020732 12020733	Rehabilitation & Flushing of Boreholes	7	-	-	1,000,000	1,000,000	1,000,000	1,000,000	(1,000,000)	-	-	-	-	
		Water Quality Analysis Services		-	-	1,000,000	1,000,000	1,000,000	1,000,000	(1,000,000)	-	-	-	-	
		S/total		-	-	3,200,000	3,200,000	3,200,000	3,200,000	(3,200,000)	-	-	-	-	-

SCHEDULE OF DETAILED REVENUE 2018



ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHED	ACTUAL		ACTUAL		APPROVED BUDGET 2018		VARIANCE 2017		%AGE ACHVD		APPROVED BUDGET	
				2017	2018	2017	2018	2018	2018	2018	2018	2018	2019		
O53500100100		MIN. OF ENVIRONMENT & SOLID MINERAL	7												
	12020734	Earnings from Agro Forestry		-	-	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)				100,000	
O51705500100		MIN. OF SPECIAL EDUCATION, SCIENCE & TECH	7												
	12020738	ICT Studio Business centre				120,000		120,000							
O21502100100		COLLEGE OF AGRICULTURE, LAFIA	7												
	12020739	Earnings from Consultancy/Entrepre		4,207,100		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)				200,000	
	12020741	Earnings from Hair Salon				150,000		150,000		(150,000)				150,000	
	12020742	Earnings from Orchard/Others		267,300	1,429,000	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		(6,763,000)				3,000,000	
	12020744	Earnings from Farm Produce		459,500	69,785	2,000,000		2,000,000		(1,930,215)				1,000,000	
		Bank Interest		1,278,900											
		Students' Health Insurance Scheme		1,714,300											
		Developments Levy		2,922,000											
		Maintenance /Utility		5,844,000											
	12020745	Tractor Hiring		-		300,000		300,000		(300,000)				300,000	
	12020746	Hiring of Academic Gowns		2,000		180,000		180,000		(180,000)				180,000	
		S/total		23,898,100	1,535,785	21,530,000		21,530,000		(19,994,215)				12,330,000	
O51701800100		NASARAWA STATE POLYTECHNIC, LAFIA	7												
	12020746	Hiring of Academic Gowns				12,000,000		12,000,000						5,000,000	
	12020747	Catering Services				1,000,000		1,000,000						1,000,000	
	12020748	Students' Training Center				4,000,000		4,000,000							
	12020739	Earnings from Consultancy				30,000,000		30,000,000						30,000,000	
		Students Hand Book		1,345,200											
		I D Card		1,031,700											
	12020749	Requisition Materials		6,021,200		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	
		S/total		24,662,100		77,000,000		77,000,000		(30,000,000)				56,000,000	
O51702100100		NASARAWA STATE UNIVERSITY, KEFFI	7												
	12020754	Annual Workshop				10,000,000		10,000,000							
	12020738	Internet Services		210,138,000	156,257,000	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)					
	12020750	Health Service Income				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		31,711,591					
		S/total		222,971,247	190,968,591	221,000,000		221,000,000		(20,031,409)					

SCHEDULE OF DETAILED REVENUE 2018

2018

Accountant-General's

Annual Reports with Financial Statements
FOR THE YEAR ENDED 31ST DECEMBER, 2018

Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL		APPROVED BUDGET		APPROVED BUDGET		%STAGE ACHVD	VARIANCE 2017 AMOUNT	APPROVED BUDGET	
				2017	2018	2018	2018	2018	2019				
O51701900100		COLLEGE OF EDUCATION, AKWANGA	7										
12020750		Medical Services - Clinics		3,632,200	720,300	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		(2,157,000)				1,000,000
		Attestation Letter		87,600									
		ID Card		6,500									
		Internet Services											
		Matriculation		306,000									
		Carryover		1,919,480									
		Commercial Transport Unit		540,000	1,349,720				1,349,720				
12020739		Earnings from Consultancy		-	-	3,500,000	3,500,000		(3,500,000)				3,500,000
12020752		Donations Received		-	-	2,500,000	2,500,000		(2,500,000)				2,000,000
12020753		Commercial Transport Unit		-	-	2,000,000	2,000,000		-				500,000
		S/total		6,956,780	2,413,020	13,000,000	13,000,000		(8,586,980)				9,000,000
O25305300100		NASARAWA URBAN DEV. BOARD	7										
12020757		Proceeds from Development Control				2,000,000,000	2,000,000,000						
120208		Rent on Government Buildings - General	8	20,940,139	27,298,843	39,270,000	39,270,000		(11,971,157)	70			33,150,000
O12500100100		OFFICE OF THE SEC. TO THE STATE GOVT.	8										
12020801		N/State Liason Office, Victorial Island, Lagos				500,000	500,000						500,000
12020802		New Nasarawa State Liason Office, Abuja				100,000	100,000						
12020803		Nasarawa State Liason Office, Jos				100,000	100,000						
12020804		Nasarawa State Liason Office, Kaduna				100,000	100,000						
		S/total		-	-	800,000	800,000		-	-			500,000
O12300100100		MIN. OF INFORM, CULTURE & TOURISM	8										
12020805		Charges on Lafia City Square				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				50,000	50,000		(50,000)				50,000
12020808		City Hall Lafia				500,000	500,000		(500,000)				500,000
12020809		Indoor Theatre Mararaba Gurku				-	-						
		S/total		-	500,000	1,550,000	1,550,000		(1,050,000)	32			1,550,000
O12500100100		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		(10,061,157)	71			28,000,000
O25210200100		NASARAWA STATE WATER BOARD	8										
12020811		Rent from Guest House Services				200,000	200,000		(200,000)				200,000
O51300100100		MIN. OF YOUTHS & 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		(460,000)				1,000,000
12020814		Rent from Other Youth Centres				20,000	20,000		(20,000)				200,000
		S/total		-	660,000	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		ACTUAL	APPROVED BUDGET		VARIANCE 2017		%STAGE ACHVD	APPROVED BUDGET	
				2017	2018		2018	2018	2018	2019			
				N	N		N	N	N			N	N
O51400100100		MIN. OF WOMEN AFFAIRS & SOCIAL DEV. Rent of Facilities at Multi-purpose Center Rent on Cassava Processing Centre S/total	8					500,000					500,000
O21510200100	12020815 12020816	NASARAWA AGRICULTURAL DEV. PROGRAM Rent from Guest House Services	8	229,900			500,000						500,000
O51701900100		COLLEGE OF EDUCATION, AKWANGA Rent from Govt. Residential Quarters	8			1,200,000	200,000						200,000
O22900100100	12020802	MINISTRY OF WORKS & TRANSPORT Rent from Divisional Engineers' Quarters											1,000,000
O26000100100	120209	Rent on Land & Others - General	9	296,242,195		343,957,278	501,300,000		(157,342,722)		69		402,000,000
	12020901 12020902	MIN. OF LANDS & PHYSICAL PLANNING Ground Rent Premium on Certificate of Occupancy S/total	9	295,548,214 94,981 295,643,195		328,502,053 14,927,224 343,429,278	500,000,000 1,000,000 501,000,000		(171,497,947) 13,927,224 (157,570,722)		66 1,493 69		400,000,000 1,000,000 401,000,000
O51701900100	12020903	COLLEGE OF EDUCATION, AKWANGA Ground Rent from Mini Market	9	599,000		528,000	300,000		228,000				1,800,000
	120210	Repayments - General	10	20,818,653		3,132,064,870	19,724,500,000		(16,592,435,130)		16		2,586,214,679
O22000100100	12021002 12021003 12021004 12021005 12021007	MIN. OF FINANCE & ECONOMIC PLANNING Motor Vehicle Loan Repayment Furniture Loan Repayment Outstanding (62.5%) Paris Club Refund Expected Paris Club Refund from P/Stae Recovery of Federal Govt. Workers PAYE S/total	10	18,791,309 2,027,344 - - 20,818,653		15,880,510 3,370,041 - 3,112,814,318 3,132,064,870	22,000,000 2,500,000 13,700,000,000 3,500,000,000 500,000,000 17,724,500,000		(6,119,490) 870,041 (13,700,000,000) (3,500,000,000) 2,612,814,318 (14,592,435,130)		72 135 - - 18		22,000,000 5,000,000 1,059,214,679 - 1,086,214,679
O22000800100	12021008	BOARD OF INTERNAL REVENUE SERVICE Recovery of Taxes from Banks	10				2,000,000,000						1,500,000,000
	120211	Investment Income	11				10,000,000		(10,000,000)				10,000,000
O22000100100	12021101	MIN. OF FINANCE & ECONOMIC PLANNING Interests/Dividends on Govt. Investments	11				10,000,000		(10,000,000)				10,000,000



A	EXTERNAL LOANS: OUTSTANDING	EXCH. RATE	YEAR 2018			YEAR 2017		
			N305.:1USD			N196.:1USD		
			USD	NAIRA	NAIRA	USD	NAIRA	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	911,582,237.96		
7	Nasarawa State Community & Social Dvelopment 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 Projctcs - (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	YEAR 2018			YEAR 2017			
		PRINCIPAL			INTEREST			
		PRINCIPAL	INTEREST	INTEREST	PRINCIPAL	INTEREST	INTEREST	
1	Nasarawa State - Plateau State Water Project (CHF)	3,341,039.77	599,545.80	622,734.16	3,332,167.40	622,734.16		
2	Nasarawa State - Plateau State Water Project (USD)	13,697,053.15	2,456,933.76	2,541,732.14	13,600,682.80	2,541,732.14		
3	Nasarawa State - Plateau State Water Project - (EUR) -ADF	3,492,150.94	626,706.26	648,963.96	3,472,533.56	648,963.96		
4	Nasarawa State Health System Development Project I - (IDA)	12,687,159.99	3,139,238.44	3,211,986.63	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	34,794,302.72	105,489,828.48	34,794,302.72		
6	Nasarawa State HIV/AIDS Programme - (IDA)	42,573,302.77	10,616,572.80	10,860,283.22	42,278,386.62	10,860,283.22		
7	Nasarawa State Community & Social Dvelopment Project - (IDA)	14,268,481.46	10,675,708.22	10,596,646.13	14,279,244.75	10,596,646.13		
8	Nasarawa State Third Fadama Projctcs - (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	7,799,827.12	-	7,799,827.12		
10	Nasarawa State Health Investment Project - (IDA)	10,148,769.72	67,002,784.09	56,513,780.97	-	56,513,780.97		
	TOTAL	220,702,675.21	151,592,044.26	141,869,501.80	180,772,790.75	141,869,501.80		
C	INTERNAL LOANS: PRINCIPAL REPAYMENT 2018	YEAR 2018			YEAR 2017			
		PRINCIPAL			INTEREST			
		PRINCIPAL	INTEREST	INTEREST	PRINCIPAL	INTEREST	INTEREST	
1	15BN - Security and Exchange Bond	355,014,716.64	-	381,640,820.38	-	736,655,537.02		
2	3.9BN - 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	10BN - 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	YEAR 2018			YEAR 2017			
		PRINCIPAL			INTEREST			
		PRINCIPAL	INTEREST	INTEREST	PRINCIPAL	INTEREST	INTEREST	
1	15BN - Security and Exchange Bond	233,972,143.71	-	207,346,039.96	-	441,318,183.67		
2	3.9BN - 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	10BN - 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		

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

2018

Accountant-General's

Annual Reports with Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2018

Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	MDA	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2018 APPROVED BUDGET	2018 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET	
		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		2,352,000,000.00
	TOTAL	537,759,175.24	977,051,974.99	4,105,157,116.00	4,105,157,116.00	104.64	3,128,105,141.01		3,423,415,482.00

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



ADMIN CODE	MDA	2017 ACTUAL EXPENDITURE		2018 ACTUAL EXPENDITURE		2018 APPROVED BUDGET		2018 REVISED BUDGET		%TAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET	
		N		N		N		N				N	
I. ADMINISTRATIVE SECTOR													
011100100100	Government House Administration	24,084,064.40		59,060,443.25		46,118,221.00		60,118,221.00		98.24			
011100100200	Deputy Governor's Office	23,390,412.38		6,750,357.94		25,037,515.00		25,037,515.00		26.96	18,287,157.06		78,556,967.00
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		15,003,489.00
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		3,902,217.00
011100800101	State Emergency Management Agency	70,000.00				0.00		0.00					53,500,000.00
011101000100	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		11,165,444.25		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		
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
0111200300100	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
011200400100	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		96.87	1,052,815.06		113,023,880.00
012300300100	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
012500100100	Office of the Head of Civil Service	212,599,897.64		49,340,706.98		345,235,752.00		345,235,752.00		14.29	295,895,045.02		346,000,527.00
014000100100	Office of the State Auditor General	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
014100100100	Office of the Auditor General for Local Govt	23,428,477.84		22,267,597.25		37,093,928.00		37,093,928.00		60.03	14,826,330.75		32,234,501.00
014600100100	Local Government Service Commission	9,385,914.16		9,385,914.16		13,795,140.00		13,795,140.00		21.44	10,837,374.08		8,652,373.00
014700100100	Civil Service Commission	16,700,376.28		2,957,765.92		27,318,420.00		27,318,420.00		14.52	23,352,978.76		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		1,076,671,325.34		2,077,889,627.00		2,077,889,627.00		51.82	1,000,218,301.66		2,078,928,889.00
II. ECONOMIC SECTOR													
021500100100	Ministry of Agriculture	179,662,230.01		239,299,625.48		273,333,718.00		273,333,718.00		87.55	34,034,092.52		263,003,810.00
021502100100	College of Agriculture, Lafia	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		95,158,708.00		95,158,708.00		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	6,447,587.28		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		53,836,123.00
022205300100	Nasarawa State Market Management Bureau	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
022900100100	Ministry of Works, Housing & Transport	0.00		0.00									9,749,875.00
023100300100	Nasarawa Electricity Power Agency (NaEPA)	12,096,469.22		12,096,469.22							0.00		0.00
025201200100	Ministry of Budget & Planning	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	Ministry of Water Resources & Rural Development	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	Nasarawa State Water Board	0.00		0.00		0.00		0.00			0.00		47,663,985.00
025300100100	Ministry of Housing & Urban Development	78,303,044.70		156,361,098.96		128,482,336.00		165,862,250.00		94.27	9,501,151.04		172,018,260.00
025305600100	Nasarawa Urban Development Board	23,573,244.63		23,573,244.63		1,900,000.00		1,900,000.00		0.00	1,900,000.00		14,032,343.00
026000100100	N/State Community & Social Development Project	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
026000100100	Ministry of Lands & Town Planning												0.00
026000200100	Nas. Geographic Information Service(NAGIS)												0.00
	Total Economic Sector	1,636,654,925.72		1,840,412,133.93		2,256,161,760.00		2,390,065,015.00		77.00	549,652,881.07		2,441,234,409.00



ADMIN CODE	MDA	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2018 APPROVED BUDGET	2018 REVISED BUDGET	%STAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
	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	83.71	13,986,650.26	86,000,750.00
032600100100	Ministry of Justice	28,790,626.29	37,387,001.15	59,742,587.00	59,742,587.00	62.58	22,355,585.85	91,379,082.00
032600100100	High Court of Justice	1,413,058,197.27	1,393,617,316.06	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	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	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	1,820,893,141.00	86.62	257,099,909.75	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	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	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	63.93	8,133,366.95	23,553,711.00
051700100100	Ministry of Education	3,638,275,397.28	5,882,815,208.36	6,660,217,562.00	6,549,217,562.00	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	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	147,158,545.00	99.90	144,141.00	38,590,915.00
051705400100	Nasarawa State Polytechnic, Lafia	1,050,659,718.83	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	1,323,131,023.00	1,366,149,807.00	1,366,149,807.00	2,396,149,807.00	0.00	2,396,149,807.00	1,364,649,807.00
051702100100	Nasarawa State University, Keffi	3,812,780,422.22	1,922,000,000.00	1,922,000,000.00	2,016,000,000.00	0.00	2,016,000,000.00	3,085,911,031.00
051705400100	Teachers Service Commission	9,127,348.56	797,526.51	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	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	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	0.00	9,000,000.00	100,000,000.00
051706700100	Ministry for Higher Education	0.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00
052100100100	Ministry of Health	209,478,031.65	1,103,879,189.22	832,562,853.00	1,104,562,853.00	99.94	683,663.78	679,373,474.00
052100300100	Primary Healthcare Development Agency	301,294.56	242,994.00	320,000.00	320,000.00	75.94	77,006.00	20,351,106.00
052110100100	Dalhau Arif Specialist Hospital	1,805,516,498.19	2,106,865,087.29	2,014,501,520.00	2,109,501,520.00	99.88	2,636,432.71	2,510,318,690.00
052110200100	Hospitals Management Board	1,671,074,274.58	1,743,688,849.87	1,896,965,798.00	1,801,965,798.00	96.77	58,276,948.13	2,229,115,798.00
052110200200	General Hospital, Aghashi	0.00	0.00	1,150,000.00	1,150,000.00	0.00	1,150,000.00	1,300,000.00
052110200300	General Hospital, Akwanga	0.00	0.00	19,000,000.00	19,000,000.00	0.00	19,000,000.00	12,000,000.00
052110200400	General Hospital, Arikyia	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00
052110200500	General Hospital, Awe	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	1,700,000.00
052110200600	General Hospital, Doma	0.00	0.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	2,200,000.00
052110200700	General Hospital, Garaku	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00
052110200800	General Hospital, Keana	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	3,500,000.00
052110200900	General Hospital, Keffi	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	4,100,000.00
052110201100	Medical Centre, Mararaba-Gurku	0.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	13,000,000.00
052110201000	General Hospital, Mararaba-Udege	0.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	1,850,000.00
052110201200	General Hospital, Nasarawa	0.00	0.00	4,800,000.00	4,800,000.00	0.00	4,800,000.00	6,500,000.00
052110201300	General Hospital, Nassarawa-Eggon	0.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	4,500,000.00
052110201400	General Hospital, Obi	0.00	0.00	700,000.00	700,000.00	0.00	700,000.00	3,500,000.00
052110201500	General Hospital, Panda	0.00	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,300,000.00
052110201600	General Hospital, Toto	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	2,600,000.00
052110201700	General Hospital, Uke	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	2,000,000.00
052110201800	General Hospital, Umaisha	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	1,300,000.00
052110201900	General Hospital, Wamba	0.00	0.00	6,400,000.00	6,400,000.00	0.00	6,400,000.00	3,400,000.00
0521106000100	School of Health Technology	0.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
053500100100	Ministry of Environment & Natural Resources	36,607,168.33	17,875,783.72	27,455,126.00	27,455,126.00	65.11	9,579,342.28	33,478,767.00
053501600100	Environmental Protection Agency	445,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00
053900100200	Nasarawa State Sports Council	235,208,894.34	0.00	0.00	0.00	0.00	0.00	0.00
053505300101	Nasarawa State Waste Management Bureau	34,863,000.00	34,863,000.00	60,000,000.00	60,000,000.00	58.11	25,137,000.00	40,000,000.00
	Total Social Sector	14,072,259,472.83	11,399,256,159.22	17,087,539,856.00	18,483,539,856.00	61.62	7,084,283,696.78	18,998,080,117.00
	GRAND TOTAL PERSONNEL COSTS	18,749,170,287.49	15,980,132,849.74	23,240,344,538.00	24,872,387,639.00	84.25	8,892,254,789.26	25,428,538,701.00



ADMIN CODE	MDA	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2018 APPROVED BUDGET	2018 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE	2019 APPROVED BUDGET
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	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	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	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	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	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	89.62	1,010,595,525.94	6,838,136,015.00
011103300100	N/S AIDS Control Agency (NASACA)	3,904,547.50	7,035,548.94	18,320,000.00	18,320,000.00	38.40	11,284,451.06	55,850,000.00
011103500100	Nasarawa State Pension Bureau	3,774,877.38	5,295,980.65	4,280,000.00	6,280,000.00	84.33	984,019.35	5,710,000.00
011103600100	Bureau for Salary & Pension Admin	0.00	0.00	21,036,000.00	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	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	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	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	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	16.81	186,087,376.00	177,190,000.00
012300300100	Nasarawa Broadcasting Service	64,375,546.43	78,347,049.00	87,470,000.00	104,470,000.00	74.99	26,122,951.00	92,410,000.00
012500100100	Office of the Head of Civil Service	62,524,428.50	71,700,306.00	125,523,000.00	125,523,000.00	57.12	53,822,694.00	124,063,000.00
014000100100	Office of the State Auditor General	9,143,022.13	11,095,320.41	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	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	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	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	1.33	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	76.47	2,654,149.00	12,380,000.00
Total Administration Sector		10,647,242,412.15	13,276,335,420.39	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	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	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	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	18.32	296,396,449.50	270,055,170.00
022000700200	Office of the Accountant-General	61,810,110.00	35,223,790.66	165,902,000.00	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	67.43	88,255,881.38	278,875,000.00
022001001000	Ministry of Commerce, Industry & Coop.	23,562,856.26	36,046,774.50	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	0.00	41,290,000.00	115,790,000.00	99.60	465,945.60	35,920,000.00
022900100100	Ministry of Works, Housing & Transport	162,484,360.48	115,324,054.40	41,290,000.00	115,790,000.00	99.60	465,945.60	128,192,000.00
023100300100	Nasarawa Electricity Power Agency (NaEPA)	0.00	0.00	56,220,000.00	56,220,000.00	36.87	0.00	60,310,000.00
025201200100	Ministry of Water Resources & Rural Dev.	22,411,269.17	20,730,406.94	56,220,000.00	56,220,000.00	36.87	35,489,593.06	54,550,000.00
025210200100	Nasarawa State Water Board	200,237,105.37	141,431,517.66	149,224,000.00	149,224,000.00	94.78	7,792,482.34	152,370,000.00
025300100100	Ministry of Housing & Urban Development	0.00	0.00	149,224,000.00	149,224,000.00	94.78	7,792,482.34	23,220,000.00
025210300100	Rural Water Supply & Sanitation Agency	1,220,164.50	0.00	0.00	0.00	0.00	0.00	0.00
025305600100	Nasarawa Urban Development Board	384,028,645.46	48,373,377.92	57,400,000.00	65,200,000.00	74.19	16,826,622.08	66,050,000.00
025305700100	N/S Community & Social Dev. Project	2,032,004.53	3,786,000.00	3,786,000.00	3,786,000.00	0.00	3,786,000.00	5,940,000.00
026000100100	Ministry of Lands & Town Planning	22,908,370.50	57,819,352.00	31,060,000.00	96,960,000.00	59.63	39,140,648.00	105,810,000.00
026000200100	Nas. Geographic Information Service (NAGIS)	0.00	0.00	0.00	0.00	0.00	0.00	20,350,000.00
Total Economic Sector		1,238,914,821.79	738,326,223.14	1,389,328,670.00	1,595,928,670.00	46.26	857,602,446.86	1,765,523,170.00



ADMIN CODE	MDA	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		%TAGE ACHIEVED	VARIANCE	2019 APPROVED	
		EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			BUDGET	N
III. LAW AND JUSTICE SECTOR													
031801100100	Judicial Service Commission	22,321,797.71	N	29,924,924.00	N	33,117,000.00	N	33,117,000.00	N	90.36	3,192,076.00		34,190,000.00
032600100100	Ministry of Justice	223,927,312.39	N	205,919,286.27	N	255,070,000.00	N	255,070,000.00	N	80.73	49,150,713.73		344,700,000.00
032600105100	High Court of Justice	123,471,883.63	N	158,610,912.55	N	256,070,000.00	N	256,070,000.00	N	61.94	97,459,087.45		218,920,000.00
032605200100	Customary Court of Appeal	31,659,392.52	N	37,891,121.50	N	0.00	N	40,370,000.00	N	93.86	2,478,878.50		34,080,000.00
032605300100	Sharia Court of Appeal	10,922,519.00	N	26,711,988.22	N	38,656,000.00	N	38,656,000.00	N	69.10	11,944,011.78		38,000,000.00
	Total Law and Justice Sector	412,302,905.25	N	459,058,232.54	N	582,913,000.00	N	582,913,000.00	N	73.65	164,224,767.46		669,890,000.00
IV. SOCIAL SECTOR													
053900100100	Ministry of Youth & Sports Development	18,049,940.52	N	215,843,965.00	N	428,930,000.00	N	428,930,000.00	N	50.32	213,086,035.00		1,318,200,000.00
051400100100	Ministry of Women Affairs & Social Dev.	32,756,005.53	N	45,592,560.21	N	80,920,000.00	N	80,920,000.00	N	49.46	46,584,439.79		101,970,000.00
051400300100	Nasarawa State Rehabilitation Board	6,760,098.00	N	10,142,279.33	N	11,401,000.00	N	11,401,000.00	N	88.96	1,258,720.67		10,451,000.00
051700100100	Ministry of Education	325,652,542.02	N	709,369,745.50	N	687,865,000.00	N	710,865,000.00	N	99.79	1,495,254.50		1,022,070,000.00
051700300100	N/S Universal Basic Education Board	68,635,491.50	N	115,563,405.78	N	156,750,000.00	N	156,750,000.00	N	73.72	41,186,594.22		155,480,000.00
051700800100	N/ State Library Board (Bureau for ICT)	2,551,179.00	N	11,410,867.50	N	10,165,000.00	N	12,165,000.00	N	93.80	754,132.50		11,387,500.00
051701800100	Nasarawa State Polytechnic, Lafia	295,729,208.56	N		N	378,850,000.00	N	378,850,000.00	N	0.00	378,850,000.00		471,460,000.00
051701900100	College of Education, Akwanga	517,916,002.00	N		N	624,100,000.00	N	631,600,000.00	N	0.00	631,600,000.00		523,150,000.00
051702100100	Nasarawa State University, Keffi	822,588,169.78	N		N	703,850,000.00	N	1,146,550,000.00	N	0.00	1,146,550,000.00		1,105,800,000.00
051705400100	Teachers Service Commission	3,686,960.19	N	3,088,675.67	N	9,799,000.00	N	9,799,000.00	N	31.52	6,710,324.33		9,584,000.00
051705500100	Min. of Special Education, Science & Tech	40,567,386.70	N	75,861,210.53	N	343,825,000.00	N	318,825,000.00	N	23.79	242,963,789.47		180,420,000.00
051400200100	Bureau for Sc. & Tech Education (Rel Tech)	10,592,268.97	N	10,495,315.54	N	23,816,000.00	N	23,816,000.00	N	44.07	13,320,684.46		18,540,000.00
051705600100	Scholarship Board	1,200,394.38	N	1,196,194.50	N	204,551,000.00	N	204,551,000.00	N	0.58	203,354,805.50		4,055,000.00
051706700100	Ministry for Higher Education	0.00	N		N		N		N				14,960,000.00
052100100100	Ministry of Health	172,530,196.50	N	83,835,123.50	N	691,340,910.00	N	691,340,910.00	N	12.13	607,505,786.50		491,800,910.00
052100300100	Primary Healthcare Development Agency	399,251,937.19	N	459,757,805.68	N	1,242,424,340.00	N	1,127,424,340.00	N	40.78	667,666,534.32		1,340,780,000.00
052110100100	Dalhau Araf Specialist Hospital	91,449,996.71	N	86,673,975.04	N	379,150,000.00	N	405,150,000.00	N	21.39	318,476,024.96		497,500,000.00
052110200100	Hospitals Management Board	247,574,272.48	N	343,992,966.48	N	229,800,000.00	N	344,800,000.00	N	99.77	807,033.52		397,380,000.00
052110200200	General Hospital, Agbashi	0.00	N		N	2,380,000.00	N	2,380,000.00	N	0.00	2,380,000.00		3,025,000.00
052110200300	General Hospital, Akwanga	0.00	N		N	37,650,000.00	N	37,650,000.00	N	0.00	37,650,000.00		37,810,000.00
052110200400	General Hospital, Ariksya	0.00	N		N	290,000.00	N	290,000.00	N	0.00	290,000.00		340,000.00
052110200500	General Hospital, Awe	0.00	N		N	7,165,000.00	N	7,165,000.00	N	0.00	7,165,000.00		9,876,000.00
052110200600	General Hospital, Doma	0.00	N		N	4,487,000.00	N	4,487,000.00	N	0.00	4,487,000.00		8,220,000.00
052110200700	General Hospital, Garaku	0.00	N		N	5,720,000.00	N	5,720,000.00	N	0.00	5,720,000.00		12,720,000.00
052110200800	General Hospital, Keana	0.00	N		N	5,780,000.00	N	5,780,000.00	N	0.00	5,780,000.00		8,270,000.00
052110200900	General Hospital, Keffi	0.00	N		N	7,770,000.00	N	7,770,000.00	N	0.00	7,770,000.00		11,100,000.00
052110201100	Medical Centre, Mararaba-Gurku	0.00	N		N	13,260,000.00	N	13,260,000.00	N	0.00	13,260,000.00		22,040,000.00
052110201000	General Hospital, Mararaba-Udege	0.00	N		N	3,335,000.00	N	3,335,000.00	N	0.00	3,335,000.00		6,050,000.00
052110201200	General Hospital, Nasarawa	0.00	N		N	14,175,000.00	N	14,175,000.00	N	0.00	14,175,000.00		12,895,000.00
052110201300	General Hospital, Nasarawa-Eggon	0.00	N		N	19,985,000.00	N	19,985,000.00	N	0.00	19,985,000.00		18,970,000.00
052110201400	General Hospital, Obi	0.00	N		N	10,615,000.00	N	10,615,000.00	N	0.00	10,615,000.00		12,920,000.00
052110201500	General Hospital, Panda	0.00	N		N	6,047,000.00	N	6,047,000.00	N	0.00	6,047,000.00		5,190,000.00
052110201600	General Hospital, Toto	0.00	N		N	5,910,270.00	N	5,910,270.00	N	0.00	5,910,270.00		7,355,000.00
052110201700	General Hospital, Uke	0.00	N		N	5,095,000.00	N	5,095,000.00	N	0.00	5,095,000.00		9,090,000.00
052110201800	General Hospital, Umaisha	0.00	N		N	1,785,000.00	N	1,785,000.00	N	0.00	1,785,000.00		4,080,000.00

SCHEDULE 19
SCHEDULE OF DETAILED OVERHEAD COSTS OF
MINISTRIES, DEPARTMENT AND AGENCIES (MDAs)

2018

Accountant-General's
 Annual Reports with Financial Statements
 FOR THE YEAR ENDED 31ST DECEMBER, 2018
 Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	MDA	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		%TAGE		VARIANCE		2019 APPROVED	
		EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N	ACHIEVED	N	BUDGET	N		
	IV. SOCIAL SECTOR														
052110201900	General Hospital, Wamba	0.00				13,230,000.00		13,230,000.00		0.00		13,230,000.00		12,930,000.00	
0521104000100	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	
0521106000100	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		173,027,000.00		148,027,000.00		95.36		6,867,579.42		102,167,000.00	
0535016000100	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	
0535053000100	Nasarawa Waste Management Bureau	0.00		234,704,933.20		210,830,000.00		235,830,000.00		99.52		1,125,066.80		209,490,000.00	
0539000100200	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		4,713,081,412.97		8,256,533,410.00	
	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	



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			BUDGET	N
I. ADMINISTRATIVE SECTOR														
0111100500100	Office of the Snr. 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		
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Daddiere Water Scheme	27,623,148.14											
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Nassarawa Eggon Water Scheme	7,000,000.00											
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Toto Water Scheme	6,397,000.00											
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Monitoring & Evaluation of Capital Projects	8,917,500.00		3,895,250.00		10,000,000.00		10,000,000.00		38.95	6,104,750.00		5,000,000.00
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Construction of Library Projects in Schools	40,000,000.00											
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Const of 40No. Stand Alone Solar Powered Borehole at Schools, Hospitals & Other Public Pl	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
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Construction of 3No. Small Town Water Supply Scheme at Designated Locations	36,900,000.00				50,000,000.00		50,000,000.00		77.80	11,100,000.00		
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Provision of 50No. 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		
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Support to 260 People for Skill Acquisition/ Entrepreg. in Collaboration with Relevant Te	5,600,000.00				15,000,000.00		15,000,000.00		0.00	15,000,000.00		
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Renovation of 39No. PHCs	503,000.00				10,000,000.00		10,000,000.00		0.00	10,000,000.00		
0111100500100	Office of the Snr. Special Asst. to the Gov on SDGs	Renovation of classrooms and at 13 Number Secondary Schools			4,610,377.32		15,000,000.00		15,000,000.00		30.74	10,389,622.68		15,000,000.00
0111100500100	Office of the Snr. 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		37.47	9,380,000.00		15,000,000.00
0111100800101	State Emergency Management Agency	Purchase of 1No. Utility Vehicle			1,048,000.00		5,000,000.00		5,000,000.00		20.96	3,952,000.00		10,000,000.00
0111100800101	State Emergency Management Agency	Furnishing of Office Complex	1,470,000.00				0.00		0.00		0.00	0.00		
0111101300100	Office of the Secretary to the State Govt	Purchase of Vehicles for Public Officers	304,128,000.00		279,350,830.00		300,000,000.00		300,000,000.00		93.12	20,649,170.00		400,000,000.00
0111101300100	Office of the Secretary to the State Govt	Furnishing of Deputy Governor's Guest House	1,229,000.00				20,000,000.00		20,000,000.00		0.00	20,000,000.00		
0111101300100	Office of the Secretary to the State Govt	Special Projects	1,942,975,155.84		789,521,600.00		2,000,000,000.00		2,000,000,000.00		39.48	1,210,478,400.00		1,500,000,000.00
0111101300100	Office of the Secretary to the State Govt	Joint Projects (Intergovernmental)	98,233,819.08				300,000,000.00		300,000,000.00		0.00	300,000,000.00		
0111101300100	Office of the Secretary to the State Govt	Renovation of the Office of the Secretary to the State Government	2,630,000.00		10,858,000.00		200,000,000.00		200,000,000.00		5.43	189,142,000.00		
011200300100	Nasarawa State House of Assembly	Purchase of Computer Printers	150,000.00									0.00		
012300100100	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		
012300100100	Ministry of Information, Culture & Tourism	Production of Year 2016 Calendar/Diary/Almanac	11,000,000.00				15,000,000.00		15,000,000.00		0.00	15,000,000.00		
012500100100	Office of the Head of Civil Service	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		9,000,000.00		66.67	3,000,000.00		
014700100100	Civil Service Commission	Purchase of Office Equipment	5,432,400.00				15,000,000.00		10,000,000.00		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		2,500,000.00
014700100100	Civil Service Commission	Purchase of 100KVA Generator	14,274,226.89				5,000,000.00		5,000,000.00		0.00	5,000,000.00		
014700100100	Civil Service Commission	Renovation of the Office Complex	31,238,173.00				0.00		0.00		0.00	0.00		
014700100100	Civil Service Commission	Extension of Office Complex	1,448,720.00				0.00		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	Min. for Local Govt & Chieftaincy Affairs	Const of 4Nos. Zonal Offices in Lafia, Obi, Nasarawa & Akwanga			685,000.00		20,000,000.00		20,000,000.00		3.43	19,315,000.00		
		Total Capital Expenditure - Administrative Sector	2,552,367,542.95		1,144,969,057.32		3,055,800,000.00		3,055,800,000.00		37.47	1,910,830,942.68		1,957,500,000.00

SCHEDULE 20
SCHEDULE OF DETAILED
CAPITAL EXPENDITURE

2018

Accountant-General's
Annual Reports with Financial Statements
FOR THE YEAR ENDED 31ST DECEMBER, 2018

Ministry of Finance, Budget and Economic Planning, Lafia



ADMIN CODE	MDA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2018 APPROVED		2018 REVISED		%STAGE ACHIEVED	VARIANCE		2019 APPROVED	
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N		BUDGET	N	BUDGET	
II. ECONOMIC SECTOR															
021500100100	Ministry of Agriculture	Purchase of Utility Vehicle			168,000.00		15,000,000.00		15,000,000.00		1.12		0.00		
021500100100	Ministry of Agriculture	Purchase of Agro-Chemicals			1,292,550.00		20,000,000.00		20,000,000.00		6.46		14,832,000.00		
021500100100	Ministry of Agriculture	Purchase of Assorted Fertilizers (NPK, UREA, SSP)	33,204,715.00		13,385,700.00		500,000,000.00		500,000,000.00		2.68		486,614,300.00		
021500100100	Ministry of Agriculture	Procurement of fishing inputs			50,000.00		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 Kantsakwa			30,000.00		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		110,000,000.00		1.36		108,500,000.00		
021500100100	Ministry of Agriculture	Federal-State Collaborative Programme	58,903,000.00		21,348,124.04		200,000,000.00		200,000,000.00		10.67		178,651,875.96		
021500100100	Ministry of Agriculture	Agricultural Anchor Scheme	5,965,000.00		92,786,054.00		200,000,000.00		200,000,000.00		46.39		107,213,946.00		
021500100100	Ministry of Agriculture	Rehabilitation of Boreholes	200,000.00										0.00		
021502100100	College of Agriculture, Lafia	Purchase of land building	7,391,260.00										0.00		
021502100100	College of Agriculture, Lafia	Plant and machinery	616,850.00										0.00		
021502100100	College of Agriculture, Lafia	Equipment and furniture	525,000.00										0.00		
022000100100	Ministry of Finance & Economic Planning	Purchase of M & E Equipment			1,900,000.00		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		59.37		121,882,402.91		
022000100100	Ministry of Finance & Economic Planning	Renovation of Office Complex	5,371,000.00		255,200.00		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	1,287,424,988.00										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	619,080,903.00										0.00		
022000100100	Min. of Commerce, Industry & Cooperatives	Development/Completion of Keffi Modern Market	8,580,199.50		60,560,605.06		100,000,000.00		100,000,000.00		60.56		39,439,394.94		
022000100100	Min. of Commerce, Industry & Cooperatives	Construction of New Lafia Ultra-Modern Market	28,105,146.85		16,994,726.65		100,000,000.00		50,000,000.00		33.99		33,005,273.35		
022000100100	Min. of Commerce, Industry & Cooperatives	Construction of Awanga Modern Market	3,007,000.00		6,948,288.19		50,000,000.00		26,000,000.00		26.72		19,051,711.81		
022000100100	Min. of Commerce, Industry & Cooperatives	Development/Completion of Karu International Market	121,608,740.93		273,831,850.21		100,000,000.00		290,000,000.00		94.42		16,168,149.79		
022000100100	Min. of Commerce, Industry & Cooperatives	Construction of Neighbourhood Market, Lafia	18,230,700.00		71,887,170.60		50,000,000.00		74,000,000.00		97.14		2,112,829.40		
022000100100	Min. of Commerce, Industry & Cooperatives	Industrial Development	31,236,753.68		144,078,345.14		100,000,000.00		150,000,000.00		96.05		5,921,654.86		
022000100100	Min. of Commerce, Industry & Cooperatives	Renovation of Ministry's Office Complex	2,543,050.00				5,000,000.00		5,000,000.00		0.00		5,000,000.00		
022900100100	Ministry of Works, Housing & Transport	Purchase of Fire Fighting Vehicles			2,360,000.00		20,000,000.00		20,000,000.00		11.80		17,640,000.00		
022900100100	Ministry of Works, Housing & Transport	Procurement of Tricycles/Township Taxis											0.00		
022900100100	Ministry of Works, Housing & Transport	Purchase of Generating Sets			334,096,977.61		20,000,000.00		330,000,000.00		98.21		5,903,027.39		
022900100100	Ministry of Works, Housing & Transport	Construction of Giata-Panda-Gurku-Mararaba Road			1,582,516,082.69		3,000,000,000.00		2,365,000,000.00		66.91		782,483,917.31		
022900100100	Ministry of Works, Housing & Transport	Construction of Keffi/Kokona Junction-Agwada-Udege Road			180,094,594.57		500,000,000.00		500,000,000.00		36.02		319,905,405.43		
022900100100	Ministry of Works, Housing & Transport	Completion of New Fire Fighting Station in Lafia	30,750,141.57		264,092,203.05		280,000,000.00		280,000,000.00		94.32		15,907,796.95		
022900100100	Ministry of Works, Housing & Transport	Construction of Bridges and Culverts Across the State	15,580,000.00		47,284,161.84		500,000,000.00		500,000,000.00		9.46		452,715,838.16		
022900100100	Ministry of Works, Housing & Transport	Construction of Gudf Junction-Angwan Zaria Road	3,900,000.00		40,500,000.00		45,000,000.00		45,000,000.00		90.00		4,500,000.00		
022900100100	Ministry of Works, Housing & Transport	Construction of Public Buildings	854,977,930.24		1,022,594,205.57		1,500,000,000.00		1,500,000,000.00		68.17		477,405,794.43		



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			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	8,200,000,000.00	8,200,000,000.00	8,200,000,000.00	98.06	158,718,077.55		
022900100100	Ministry of Works, Housing & Transport	Construction of Kwandere-Keffi Road			1,972,500,000.00	10,000,000,000.00	5,770,000,000.00	5,770,000,000.00	5,770,000,000.00	33.32	3,847,500,000.00			
022900100100	Ministry of Works, Housing & Transport	Construction of Keffi-Saura-Nike			127,635,617.66	100,000,000.00	130,000,000.00	130,000,000.00	130,000,000.00	98.18	2,364,382.34			
022900100100	Ministry of Works, Housing & Transport	Construction of Inter-City Roads Across the State			129,192,618.00	1,000,000,000.00	623,000,000.00	623,000,000.00	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	380,000,000.00	380,000,000.00	95.53	16,997,549.59			
022900100100	Ministry of Works, Housing & Transport	Routine Rehabilitation of Public Buildings			122,255,778.03	150,000,000.00	150,000,000.00	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	25,000,000.00	52,000,000.00	52,000,000.00	52,000,000.00	95.74	2,216,942.39			
023800100100	Ministry of Budget & Planning	Contribution to CGS/SDGs			26,206,270.00							0.00		
025201200100	Min. of Water Resources & Rural Devt	Purchase of Office Furniture & Fittings			40,000,000.00	2,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00	85.11	7,000,000.00			
025201200100	Min. of Water Resources & Rural Devt	Procurement of Modern Drilling Machine			120,000.00	120,000,000.00	75,000,000.00	75,000,000.00	75,000,000.00	0.16	74,880,000.00			
025201200100	Min. of Water Resources & Rural Devt	Provision of Rural Water Supply			35,511,092.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00			
025201200100	Min. of Water Resources & Rural Devt	Construction of Rural Feeder Roads			375,000.00	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	0.08	499,625,000.00			
025201200100	Min. of Water Resources & Rural Devt	Renovation of Office Complex			755,000.00	0.00	0.00	0.00	0.00		0.00			
025201200100	Min. of Water Resources & Rural Devt	Nasarawa Electricity Power Agency			71,087,433.00	300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00	23.70	228,912,567.00			
025210200100	Nasarawa State Water Board	Wamba Water Supply Scheme			322,238,120.65	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00			
025210200100	Nasarawa State Water Board	Rehabilitation of Akwanga/Keffi Water Scheme (Mada Water Works)			113,903,037.69	160,000,000.00	160,000,000.00	160,000,000.00	160,000,000.00	87.16	20,536,358.02			
025210200100	Nasarawa State Water Board	Rehabilitation of Nasarawa Water Supply Scheme			350,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00	28.37	179,075,641.48			
025210200100	Nasarawa State Water Board	Rehabilitation of Nasarawa Eggom Water Supply Scheme			24,982,205.00	70,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00	70,000,000.00			
025210200100	Nasarawa State Water Board	Rehabilitation of Lafia Water Supply Scheme			61,662,238.05	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00			
025210200100	Nasarawa State Water Board	Rehabilitation of Toto Water Supply Scheme			19,540,590.00	70,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00	70,000,000.00			
025210200100	Nasarawa State Water Board	Rehabilitation of Keana Water Supply Scheme			4,361,000.00	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	14.54	25,639,000.00			
025210200100	Nasarawa State Water Board	Rehabilitation of Awe Water Supply Scheme			21,706,000.00	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00			
025210200100	Nasarawa State Water Board	Rehabilitation of other Water Schemes			2,187,750.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	4.38	47,812,250.00			
025305600100	Nasarawa Urban Development Board	Provision of Street Lights in Lafia & Other Urban Centres			21,843,360.00	2,500,000,000.00	2,300,000,000.00	2,300,000,000.00	2,300,000,000.00	36.42	1,462,333,544.26			
025305600100	Nasarawa Urban Development Board	Development of Lafia Township Roads Phase II			1,301,876,703.92	663,000,000.00	663,000,000.00	663,000,000.00	663,000,000.00	96.19	25,241,011.39			
025305600100	Nasarawa Urban Development Board	Development of Other Urban Roads: Obi, Karu, Keana, Toto, Garaku, Keffi, Akwanga, Wamli			3,550,836,622.87	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	27.15	364,250,000.00			
025305600100	Nasarawa Urban Development Board	Channelization of Storm Water in Lafia			223,460,537.28	30,000,000.00	230,000,000.00	230,000,000.00	230,000,000.00	97.16	6,539,462.72			
025305600100	Nasarawa Urban Development Board	Supply and Installation of Hybrid Solar Traffic Lights			432,429,328.58							0.00		
025305600100	Nasarawa Urban Development Board	Expansion of Headquarter's Office												
025305600100	Nasarawa Urban Development Board	Doma Township Roads			295,613,998.70	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	59.12	204,386,001.30			
025305600100	Nasarawa Urban Development Board	Construction of Agyragu-Gidan Ausa-Doma Road			466,476,556.44	23,000,000.00	23,000,000.00	23,000,000.00	23,000,000.00	0.00	1,100,000,000.00			
025305600100	Nasarawa Urban Development Board	Construction of Kadarko-Giza-Keana; Agaza-Agwatashi & Obi-Assakio Roads			1,481,357,076.57	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	0.00	48,000,000.00			
025305600100	Nasarawa Urban Development Board	Construction of Awe-Tunga Road			300,488,705.54	48,000,000.00	48,000,000.00	48,000,000.00	48,000,000.00	0.00	48,000,000.00			
025305600100	Nasarawa Urban Development Board	Construction of Adudu-Azara-Wuse-Plateau Boarder			629,000,000.00	770,000,000.00	770,000,000.00	770,000,000.00	770,000,000.00	19.23	621,938,835.10			
025305600100	Nasarawa Urban Development Board	Construction of Lafia Bye-pass Road			148,061,164.90	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00			
025305600100	Nasarawa Urban Development Board	Construction of Angwan Hashimu-karu Int. Market			22,325,816.75	751,000,000.00	751,000,000.00	751,000,000.00	751,000,000.00	2.97	728,674,183.25			
025305600100	Nasarawa Urban Development Board	Construction of Gudji Junction Angwan Zaria Road			192,240,000.00	243,000,000.00	243,000,000.00	243,000,000.00	243,000,000.00	79.11	50,760,000.00			
025305600100	Nasarawa Urban Development Board	Rehabilitation of Toto/Umaisha Roads			109,080,310.06	730,000,000.00	730,000,000.00	730,000,000.00	730,000,000.00	14.94	620,919,689.94			



ADMIN CODE	MIDA	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2019 APPROVED		2018 REVISED		%TAGE ACHIEVED	VARIANCE	2019 APPROVED	
			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			BUDGET	
II. ECONOMIC SECTOR														
025305600100	Nasarawa Urban Development Board	Rehabilitation of Doms-Akpatta-Rukubi Road			182,035,946.40		500,000,000.00		500,000,000.00		36.41	317,964,053.60		N
025305700100	N/State Community & Social Devt Project	Sinking of Motorized Borehole in the Office Premises	40,004,000.00				20,000,000.00		20,000,000.00		0.00	20,000,000.00		N
025305700100	N/State Community & Social Devt Project	Provision of Water through Boreholes & Tube Wells in Rural Communities	1,715,550.59				15,000,000.00		15,000,000.00		0.00	15,000,000.00		N
025305700100	N/State Community & Social Devt Project	Provision of Health Facilities, Drugs & Equipment	38,343,748.11				15,000,000.00		15,000,000.00		0.00	15,000,000.00		N
025305700100	N/State Community & Social Devt Project	Construction of Markets, Town Halls, Skills Acquisition Centres	8,196,008.00				10,000,000.00		10,000,000.00		0.00	10,000,000.00		N
025305700100	N/State Community & Social Devt Project	Rural Electrification	7,576,262.50				10,000,000.00		10,000,000.00		0.00	10,000,000.00		N
025305700100	N/State Community & Social Devt Project	Construction of Drainages	17,612,202.90				7,000,000.00		7,000,000.00		0.00	7,000,000.00		N
026000100100	Ministry of Lands & Town Planning	Purchase of Office Furniture		740,000.00			2,500,000.00		2,500,000.00		29.60	1,760,000.00		N
026000100100	Ministry of Lands & Town Planning	Compensation for Lands Acquired by Government	741,429,966.00				1,000,000,000.00		925,000,000.00		33.12	618,998,288.00		N
026000100100	Ministry of Lands & Town Planning	Development of Layouts in Lafia		569,689,548.00			500,000,000.00		575,000,000.00		99.08	5,310,452.00		N
026000100100	Ministry of Lands & Town Planning	Boundary Delineation/Perimeter Survey & Associated Works of Layout Sites	19,416,200.00				50,000,000.00		50,000,000.00		63.78	18,109,100.00		N
026000100100	Ministry of Lands & Town Planning	Nasarawa Geographic Information Service	940,835,604.15				1,000,000,000.00		1,000,000,000.00		96.34	36,638,296.52		N
026000100100	Ministry of Lands & Town Planning	Provision of Master Plan of Urban Centres	2,500,000.00				500,000,000.00		500,000,000.00		27.15	364,250,000.00		N
022000800100	Board of Internal Revenue Service	Provision of Infrastructure Facilities at Orange Market Site & Services , Karu		327,174,084.50			600,000,000.00		600,000,000.00		54.53	272,825,915.50		N
022000800100	Board of Internal Revenue Service	Purchase of Motor Vehicles for Headquarters		7,800,000.00			15,000,000.00		15,000,000.00		52.00	7,200,000.00		N
022000800100	Board of Internal Revenue Service	Furnishing of Office Headquarters					3,000,000.00		3,000,000.00		0.00	3,000,000.00		N
022000800100	Board of Internal Revenue Service	Furnishing of Akwanga Zonal Office with ENDL Operation					1,500,000.00		1,500,000.00		0.00	1,500,000.00		N
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		46.53	8,020,700.00		N
022000800100	Board of Internal Revenue Service	Renovation of BIRS Headquarters		27,000,000.00			5,000,000.00		32,000,000.00		84.38	5,000,000.00		N
022000700100	Office of the Accountant-General	Computerization of Financial Management System		3,200,000.00			100,000,000.00		73,000,000.00		4.38	69,800,000.00		N
		Total Capital Expenditure - Economic Sector	14,196,395,228.33	20,596,822,530.39			39,060,000,000.00		39,060,000,000.00		52.73	18,463,177,469.61		N
III. LAW AND JUSTICE SECTOR														
031801100100	Judicial Service Commission	Furnishing of Office Complex		575,000.00			3,500,000.00		3,500,000.00		16.43	2,925,000.00		N
031801100100	Judicial Service Commission	Purchase of Canon Photocopier		355,000.00			500,000.00		500,000.00		71.00	145,000.00		N
031801100100	Judicial Service Commission	Purchase of Iyo Motor Cycle		250,000.00			250,000.00		250,000.00		100.00	0.00		N
031801100100	Judicial Service Commission	Construction of Office Complex		3,652,500.00			10,000,000.00		10,000,000.00		45.42	5,458,000.00		N
031801100100	Judicial Service Commission	Renovation/Furnishing of Judges Residence		1,424,100.00			7,500,000.00		7,500,000.00		0.00	7,500,000.00		N
031801100100	Judicial Service Commission	Establishment of ICT in the Commission		2,150,000.00			2,500,000.00		2,500,000.00		86.00	350,000.00		N
032600105100	High Court of Justice	Extension of Ministry's Headquarters		660,000.00			10,000,000.00		10,000,000.00		0.00	10,000,000.00		N
032600105100	High Court of Justice	Purchase of Vehicles for 16Nos Judges, 5Nos DCRs & Magistrates		38,520,320.00			30,000,000.00		220,000,000.00		99.63	824,126.80		N
032600105100	High Court of Justice	Purchase of Computer Sets		427,500.00			305,000.00		1,450,000.00		21.03	1,145,000.00		N
032600105100	High Court of Justice	Purchase of Computer Printers		136,500.00								0.00		N
032600105100	High Court of Justice	Procurement of Office Furniture & Equipment		542,000.00			2,000,000.00		7,000,000.00		78.99	1,470,400.00		N
032600105100	High Court of Justice	Purchase of Books for High Court Library		500,000.00			4,000,000.00		4,000,000.00		12.50	3,500,000.00		N
032600105100	High Court of Justice	Purchase of Generators (20KVA) for High Court Judges		4,946,000.00			162,500.00		5,000,000.00		3.25	4,837,500.00		N
032600105100	High Court of Justice	Construction of Court Complexes		115,697,809.22			304,977,379.07		310,000,000.00		98.38	5,022,620.93		N

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			EXPENDITURE	N	EXPENDITURE	N	BUDGET	N	BUDGET	N			BUDGET	N
	IV. SOCIAL SECTOR													
052100100100	Ministry of Health	Construction of Surveillance Quarantine & Isolation Centre	44,403,201.62		117,066,064.34		75,000,000.00		120,000,000.00		97.56	2,933,935.66		
052100100100	Ministry of Health	Construction of Epid Unit & Furnishing			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			337,719,642.70		100,000,000.00		340,000,000.00		99.33	2,280,357.30		
052100300100	Primary Healthcare Development Agency	Procurement of Equipment for PHC Facilities	13,650,000.00		24,329,039.00		100,000,000.00		25,000,000.00		97.32	670,961.00		
052100300100	Primary Healthcare Development Agency	Purchase of Office Equipment	88,500.00				1,000,000.00		1,000,000.00		0.00	1,000,000.00		
052100300100	Primary Healthcare Development Agency	Expansion of Office Complex	25,625,946.27				0.00		0.00			0.00		
052110100100	Dalhathu 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	Dalhathu Araf Specialist Hospital	Purchase of ZNo. TENS			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		2,612,650.00		6,000,000.00		6,000,000.00		43.54	3,387,350.00		
053500100100	Ministry of Environment & Natural Resources	Control of Erosion & Flood	3,216,900.00		500,000.00		70,000,000.00		70,000,000.00		0.71	69,500,000.00		
053500100100	Ministry of Environment & Natural Resources	Environmental Pollution Control										0.00		
053900100100	Ministry of Youth & Sports Development	Purchase of Sporting Equipment			443,500.00		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	163,499,841.50		50,029,387.00		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 Nassarawa 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	4,742,978,290.50		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 Expenditure	21,687,965,641.00		23,670,949,119.13		48,875,000,000.00		48,659,000,000.00		48.65	24,988,050,880.87		1,957,500,000.00



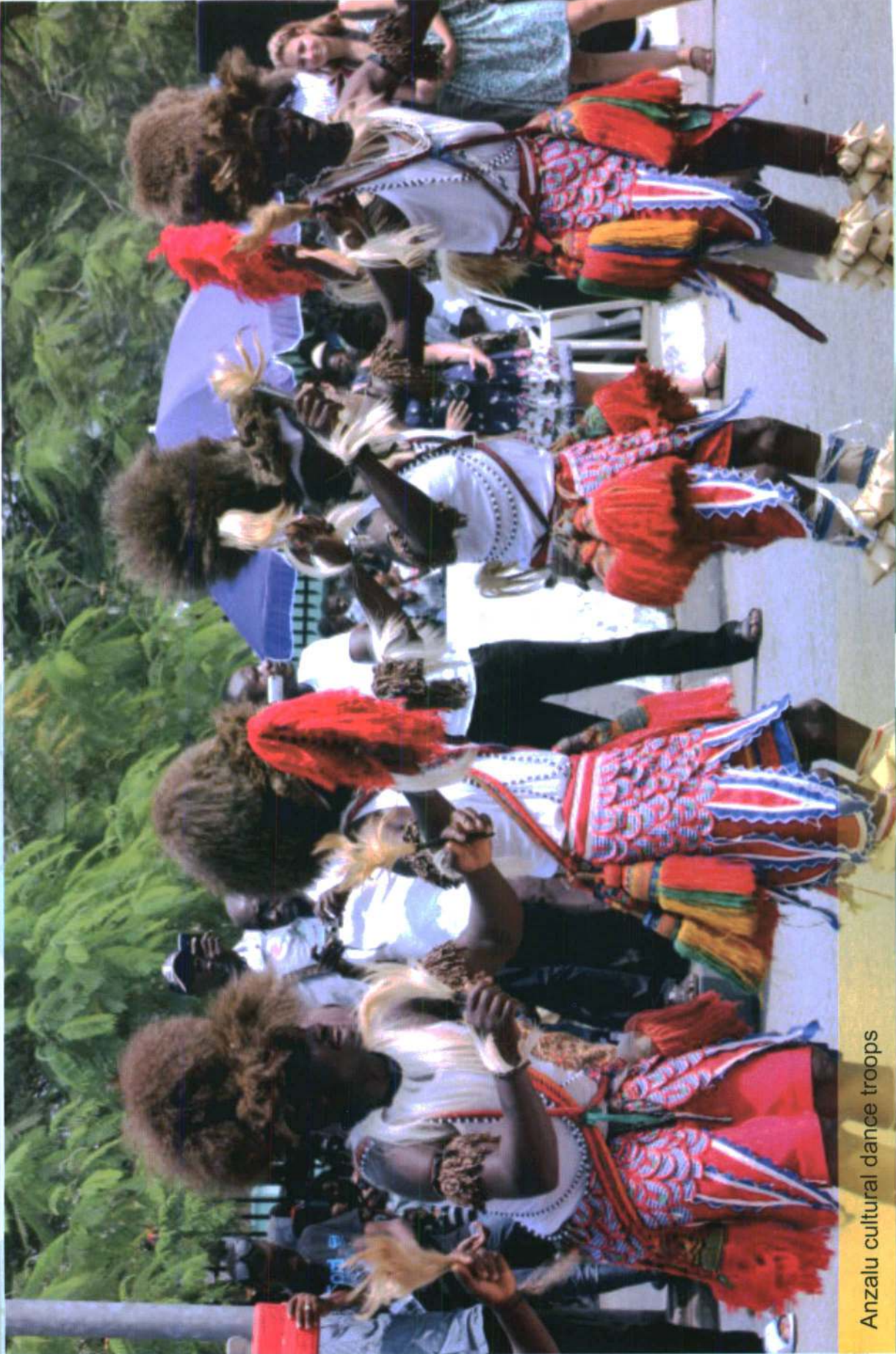
Construction of Airstrip - Lafia



Inspection of Kwandere - Keffi Road



Construction of Kwandere - Keffi Road



Anzalu cultural dance troupes



Nasarawa United Football Club



Farin Ruwa Water Falls