

SUMMARY OF CAPITAL EXPENDITURE JANUARY - SEPTEMBER, 2018

ADMIN CODE	MINISTRY/DEPARTMENT	APPROVED CAPITAL EXP. 2018	BUDGET 9 MONTHS	ACTUAL EXPENDITURE (JAN-JUN, 2018)	ACTUAL EXPENDITURE Q3 JULY-SEPT 2018)	ACTUAL EXPENDITURE TO DATE (JAN-SEPT 2018)	% PERFORMANCE	VARIANCE	REMARKS
01100300100	State Boundary Commission	8,000,000	6,000,000	-	-	-	-	6,000,000	
01100500100	Office of the Senior Special Assistant to His Excellency on SDGs	193,000,000	144,750,000	4,610,377.32	5,365,222.68	9,975,600.00	6.89	134,774,400	
01100800100	State Emergency Management Agency	5,000,000	3,750,000	48,000.00	-	48,000.00	1.28	3,702,000	
01101300100	Office of the Secretary to the State Government	5,370,000,000	4,027,500,000	12,675,330.00	187,049,375.00	199,724,705.00	4.96	3,827,775,295	
01103300100	Nasarawa State Action Committee on AIDS (NASACA)	10,000,000	7,500,000	-	-	-	-	7,500,000	
01103500100	Nasarawa State Pension Commission	1,500,000	1,125,000	-	-	-	-	1,125,000	
01103700100	Muslim Pilgrims Welfare Board	11,000,000	8,250,000	-	-	-	-	8,250,000	
01103800100	Christian Pilgrims Welfare Board	46,850,000	35,137,500	-	-	-	-	35,137,500	
01200300100	Nasarawa State House of Assembly	17,000,000	12,750,000	-	-	-	-	12,750,000	
01200400100	State House of Assembly Service Commission	14,000,000	10,500,000	-	-	-	-	10,500,000	
012300100100	Ministry of Information & Culture & Tourism	252,000,000	189,000,000	2,000,000.00	-	2,000,000.00	1.06	187,000,000	
012300300100	Nasarawa Broadcasting Service	301,000,000	225,750,000	-	-	-	-	225,750,000	
012500100100	Office of the Head of Civil Service	71,800,000	53,850,000	-	-	-	-	53,850,000	

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014000100100	Office of the State Auditor General	33,500,000	25,125,000	-	-	-	-	25,125,000	
014100100100	Office of the Auditor General for Local Govt	53,550,000	40,162,500	-	-	-	-	40,162,500	
014600100100	Local Government Service Commission	87,000,000	65,250,000	-	-	-	-	65,250,000	
014700100100	Civil Service Commission	81,000,000	60,750,000	-	1,800,000.00	1,800,000.00	2.96	58,950,000	
014800100100	Nasarawa State Independent Electoral Commission	52,000,000	39,000,000	13,000,000.00	-	13,000,000.00	33.33	26,000,000	
021500100100	Ministry of Agriculture	1,649,000,000	1,236,750,000	15,833,000.00	301,700.00	16,134,700.00	1.30	1,220,615,300	
021502100100	College of Agriculture, Lafia	262,500,000	196,875,000	-	-	-	-	196,875,000	
021510200100	Nasarawa Agricultural Development Programme (NADP)	44,500,000	33,375,000	-	-	-	-	33,375,000	
022000100100	Ministry of Finance & Economic Planning	411,000,000	308,250,000	255,200.00	1,900,000.00	2,155,200.00	0.70	306,094,800	
2.2E+10	Ministry of Finance & Eco. Planning (GCCC)	983,000,000	737,250,000			-	-	737,250,000	
022000700200	Office of the Accountant-General	165,000,000	123,750,000	-	-	-	-	123,750,000	
022000800100	Board of Internal Revenue Service	42,750,000	32,062,500	19,875,000.00	7,800,000.00	27,675,000.00	86.32	4,387,500	
022200100100	Ministry of Commerce, Industry & Cooperatives	528,500,000	396,375,000	248,957,043.47	46,644,520.72	295,601,564.19	74.58	100,773,436	
022900100100	Ministry of Works, Housing & Transport	25,019,000,000	18,764,250,000	3,810,710,524.44	1,121,954,335.13	4,932,664,859.57	26.29	13,831,585,140	
025200100100	Ministry for Water Resources & Rural Devt	2,285,100,000	1,713,825,000	16,747,000.00	6,684,550.00	23,431,550.00	1.37	1,690,393,450	
025210200100	Nasarawa State Water Board	1,301,000,000	975,750,000	194,050,364.00	56,958,118.11	251,008,482.11	25.72	724,741,518	
026000200100	Nasarawa Urban Development Board	12,482,502,000	9,361,876,500	1,799,508,792.56	1,302,719,771.88	3,102,228,564.44	33.14	6,259,647,936	

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02530570010	State Community & Social Development Agency	94,750,000	71,062,500	-	383,000.00	383,000.00	0.54	70,679,500	
02600010010	Ministry of Lands & Urban Development	8,007,500,000	6,005,625,000	847,877,498.00	589,759,267.00	1,437,636,765.00	23.94	4,567,988,235	
03180110010	Judicial Service Commission	62,750,000	47,062,500	1,201,600.00	1,803,400.00	3,005,000.00	6.39	44,057,500	
03260010010	Ministry of Justice	17,000,000	12,750,000	-	-	-	-	12,750,000	
03260510010	High Court of Justice	594,450,000	445,837,500	232,760,393.00	50,329,992.07	283,090,385.07	63.50	162,747,115	
03260520010	Customary Court of Appeal	-	-	-	-	-	-	-	
03260530010	Sharia Court of Appeal	33,850,000	25,387,500	7,218,635.00	-	7,218,635.00	28.43	18,168,865	
05390010010	Ministry of Sports & Youth Development	297,500,000	223,125,000	76,121,567.38	-	76,121,567.38	34.12	147,003,433	
05140010010	Ministry of Women Affairs & Social Devt	50,000,000	37,500,000	-	-	-	-	37,500,000	
05140550010	Nasarawa State Rehabilitation Board	33,000,000	24,750,000	-	-	-	-	24,750,000	
05170010010	Ministry of Education	1,554,000,000	1,165,500,000	99,804,358.56	48,516,078.37	148,320,436.93	12.73	1,017,179,563	
05170030010	Universal Basic Education Board	4,548,950,000	3,411,712,500	1,486,952,702.03	438,862,241.46	1,925,814,943.49	56.45	1,485,897,557	
05170080010	Nasarawa State Bureau for ICT (Library Board)	66,500,000	49,875,000	-	-	-	-	49,875,000	
05170180010	Nasarawa State Polytechnic, Lafia	310,500,000	232,875,000	10,478,610.00	-	10,478,610.00	4.50	222,396,390	
05170190010	College of Education, Akwanga	406,500,000	304,875,000	-	9,800,000.00	9,800,000.00	3.21	295,075,000	
05170210010	Nasarawa State University, Keffi	545,000,000	408,750,000	50,506,150.96	279,680,606.59	330,186,757.55	80.78	78,563,242	
05170540010	Teachers Service Commission	27,200,000	20,400,000	-	-	-	-	20,400,000	
5.1706E+10	Ministry of Special Education, Science and Tech	724,000,000	543,000,000	66,581,200.00	4,058,000.00	70,639,200.00	13.01	472,360,800	

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051400200100	Vocational & Relevant Technology	26,000,000	19,500,000	-	-	-	-	19,500,000	
051705600100	Scholarship Board	15,000,000	11,250,000	-	-	-	-	11,250,000	
052100100100	Ministry of Health	967,500,000	725,625,000	171,955,480.71	206,981,081.99	378,936,562.70	52.22	346,688,437	
052100300100	Primary Healthcare Development Agency	326,000,000	244,500,000	24,329,039.00	-	24,329,039.00	9.95	220,170,961	
052110100100	Dalhatus Araf Specialist Hospital	253,300,000	189,975,000	-	5,399,408.00	5,399,408.00	2.84	184,575,592	
052110200100	Hospitals Management Board	383,500,000	287,625,000	1,941,000.00	764,000.00	2,705,000.00	0.94	284,920,000	
052110200200	General Hospital, Abgashi	150,000	112,500	-	-	-	-	112,500	
052110200300	General Hospital, Akwanga	1,000,000	750,000	3,432,000.00	-	3,432,000.00	457.60	(2,682,000)	Exceeded Target
052110200500	General Hospital, Awe	-	-	1,164,500.00	607,000.00	1,771,500.00	-	(1,771,500)	No Provision
052110200600	General Hospital, Doma	400,000	300,000	470,000.00	-	470,000.00	156.67	(170,000)	Exceeded Target
052110200700	General Hospital, Garaku	900,000	675,000	1,084,600.00	-	1,084,600.00	160.68	(409,600)	Exceeded Target
052110200900	General Hospital, Keffi	450,000	337,500	120,000.00	-	120,000.00	35.56	217,500	
052110201200	General Hospital, Nasarawa	450,000	337,500	250,000.00	1,112,950.00	1,362,950.00	403.84	(1,025,450)	Exceeded Target
052110201300	General Hospital, Nassarawa-Eggon	150,000	112,500	6,204,900.00	-	6,204,900.00	5,515.47	(6,092,400)	Exceeded Target
052110201500	General Hospital, Panda	700,000	525,000	-	-	-	-	525,000	
052110400100	School of Nursing & Midwifery	13,000,000	9,750,000	-	-	-	-	9,750,000	
052110600100	School of Health Technology	28,500,000	21,375,000	-	-	-	-	21,375,000	
053500100100	Ministry of Environment & Solid Minerals	284,500,000	213,375,000	500,000.00	-	500,000.00	0.23	212,875,000	

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053501600100	Environmental Protection Agency	26,500,000	19,875,000	-	-	-	-	19,875,000	
5.3505E+10	Nasarawa State Waste Management Bureau	606,000,000	454,500,000	-	-	-	-	454,500,000	
055100100100	Ministry for Local Government & Chieftaincy Affairs	89,000,000	66,750,000	-	-	-	-	66,750,000	
	Total	72,178,502,000	54,133,876,500	9,229,224,866.43	4,377,234,619.00	13,606,459,485.43	25.13	40,527,417,015	

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

ACTUAL	DETAILS	NOTES	ACTUAL	APPROVED	%TAGE	VARIANCE
2017			2018	BUDGET 2018	ACHIEVED	AMOUNT
N			N	N		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		4,000,000,000		(4,000,000,000)
-	REFUND OF EXCESS CHARGES	1	216,412,175	-	-	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	47,370,000,000
8,894,029,512	PROJECTS & PROGRAMMES INTERVENTION FUNDS:	10	7,227,393,588	-		
180,772,791	EXTERNAL LOANS REPAYMENT FUND	15	220,702,675	318,000,000	69	
926,779,852	INTERNAL LOANS REPAYMENT FUND	16	1,052,650,221.44	3,104,000,000	34	2,177,220,148
16,001,582,154	SUB-TOTAL TRANSFERS		30,400,746,485	56,792,000,000	54	49,547,220,148
3,321,557,800	CLOSING BALANCE		435,841,186	9,154,577	4,761	(75,511,787,054)

STATEMENT NO. 2

STATEMENT OF ASSETS AND LIABILITIES

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

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 2019
O22000800100		BOARD OF INTERNAL REVENUE SERVICE								
	12020101	Pool Betting & Casino Licences/Gaming		-	800,000	10,000	10,000	790,000	8,000	60,000,000
	12020102	Motor Licences Administration		10,848,400	17,972,691	20,000,000	20,000,000	(2,027,309)	90	20,000,000
	12020103	National Drivrer'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
O52100100100		MINISRY 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
O12300100100		MINISTRY OF INFO. CULTURE & TOURISM								
	12020109	Auctioneers Licences		-	51,600	100,000	100,000	(48,400)	52	100,000
O22900100100		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
O51400100100		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	5,351,141,932	(1,083,587,918)	80	5,567,200,000
O22000800100		BOARD OF INTERNAL REVENUE SERVICE	4							
	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
O32605100100		HIGH COURT OF JUSTICE	4							
	12020418	Court Fee		20,324,900	22,059,422	15,000,000	15,000,000	7,059,422	147	20,000,000
	12020419	Probate Fee		6,737,911	19,602,205	15,000,000	15,000,000	4,602,205	131	15,000,000
	12020420	Court General Affidavit		-	1,752,867	5,000,000	5,000,000	(3,247,133)	-	3,000,000
		S/total		27,062,811	43,414,494	35,000,000	35,000,000	8,414,494	124	38,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 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
O25305300100		NASARAWA URBAN DEV. BOARD	4							
	12020425	Right of Way Permission Fee		-	20,000,000	200,000	200,000	19,800,000	10,000	200,000
	12020426	Fumigation Fee		-	-	-	-	-	-	-
	12020427	Refuse Collection Fee		-	-	-	-	-	-	-
	12020428	Building Plan Approval Fee		167,126,472	215,406,938	250,000,000	250,000,000	(34,593,062)	86	250,000,000
	12020429	Outdoor Advertisement fee		-	2,336,500	2,000,000	2,000,000	336,500	117	3,000,000
	12020430	Renewal Fee for Outdoor Advertisement		-	-	3,000,000	3,000,000	(3,000,000)	-	2,000,000
		S/total		167,126,472	237,743,438	255,200,000	255,200,000	(17,456,562)	93	255,200,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 2019
O53505300100		N/S WASTE MGT. BUREAU	4							
	12020426	Fumigation Fee				1,000,000	1,000,000			1,000,000
	12020427	Refuse Collection Fee				5,000,000	5,000,000			5,000,000
	12020431	Septic Tank Emptier Services				2,000,000	2,000,000			1,000,000
	12020432	Miscellaneous Receipts		-	-	3,000,000	3,000,000	-	-	2,000,000
		S/total		-	-	11,000,000	11,000,000	-	-	9,000,000
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	Caution Fee		-				-		
	12020442	Sports Fee		-				-		
	12020443	ID Card Fee		-				-		
	12020444	Certificate Verification Fee		-				-		
	12020445	Utility Fee		-				-		
	12020446	Medical Fee		-				-		
	12020447	Examination Fee		-				-		
	12020448	ICT Training Fee		-		-	-	-		
		S/total		14,280,000	7,582,000	6,900,000	6,900,000	682,000	110	7,300,000
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

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017	ACTUAL 2018	APPROVED BUDGET 2018	APPROVED BUDGET 2018	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019
O22200100100		MIN. OF COMMERCE, INDUSTRY & CO-OP	4	N	N	N	N	N		N
	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	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	100,000,000	(42,294,397)	58	100,000,000
	12020458	Lafia Modern Market Fee		33,801,771	47,267,941	40,000,000	40,000,000	7,267,941	118	40,000,000
	12020459	Akwanga Modern Market Fee		3,100,000		10,000,000	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	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)	-	15,000,000
	12020465	Lafia Neighbourhood Market Fee			7,656,520	10,000,000	10,000,000	(2,343,481)	-	10,000,000
	12020466	Shingle Haulage Fee		300,000		3,000,000	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	253,570,000	(140,564,598)	45	239,620,000
O53500100100		MIN. OF ENVIRONMENT & SOLID MINERAL	4							
	12020468	Forest Permit & Compoundment Levies		-	2,000,000	7,000,000	7,000,000	(5,000,000)	29	5,000,000
	12020469	Gasceous Emission & Waste Basket Permit		-	4,449,401	5,000,000	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)	-	
	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)	-	
	12020474	Levies from Filling Stations		-		2,000,000	2,000,000	(2,000,000)	-	2,000,000
	12020475	Ecological Fund		-	2,000,000	200,000,000	200,000,000	(198,000,000)	1	100,000,000
	12020476	Mining Activities Fee		-		2,000,000	2,000,000	(2,000,000)	-	1,000,000
	12020478	Environmental Impact Assessment Fee		-		60,000	60,000	(60,000)	-	
	12020427	Refuse Collection Fee		-		200,000	200,000	(200,000)	-	
	12020479	Registration of Mining Operation		-		200,000	200,000	(200,000)	-	200,000
	12020480	Polluters Levy		5,506,916	7,042,503	15,000,000	15,000,000	(7,957,497)	47	15,000,000
		S/total		5,506,916	15,491,904	235,060,000	235,060,000	(219,568,096)	7	129,000,000
O53500600100		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
O51700100100		MINISTRY OF EDUCATION	4							
	12020482	Private Schools Registration/Renewal Fee		5,265,000	47,750,000	7,000,000	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)	-	
		S/total		5,265,000	47,750,000	9,700,000	9,700,000	38,050,000	492	22,500,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 2019
O14000100100		OFFICE OF THE STATE AUDITOR - GEN.	4							
	12020486	External Auditors' Registration Fee		40,000	40,000	50,000	50,000			60,000
	12020487	Renewal of External Auditors' Reg. Fee		60,000	100,000	100,000	100,000			100,000
		S/total		100,000	140,000	150,000	150,000	-	-	160,000
O14000100100		OFFICE OF THE AUDITOR GENL FOR LOCAL GOV	4							
	12020486	External Auditors' Registration Fee		150,000	150,000	300,000	300,000	(150,000)	50	300,000
	12020487	Renewal of External Auditors' Reg. Fee		160,000	240,000	150,000	150,000	90,000	160	300,000
		S/total		310,000	390,000	450,000	450,000	(60,000)	87	600,000
O12300100100		MIN. OF INFO. CULTURE & TOURISM	4							
	12020488	Hotel Registration Fee		-	-	2,000,000	2,000,000	(60,000)	-	2,000,000
O32600100100		MINISTRY OF JUSTICE	4							
	12020489	Contract Drafting/Vetting Fee		56,935,641	92,396,736	100,000,000	100,000,000	(7,603,264)	92	100,000,000
	12020490	Local Govt. Retainership Fee		-	4,650,000	10,000,000	10,000,000	(5,350,000)	47	10,000,000
		S/total		56,935,641	97,046,736	110,000,000	110,000,000	(12,953,264)	88	110,000,000
O25200100100		MIN. OF WATER RESOURCES & RURAL DEV.	4							
	12020421	Contract Bidding Fee		-	-	5,000,000	5,000,000	(5,000,000)	-	1,000,000
	12020491	Reg. Fee for Community Dev. Association		27,500	70,000	100,000	100,000	(30,000)	70	100,000
		S/total		27,500	70,000	5,100,000	5,100,000	(5,030,000)	1	1,100,000
O25210200100		NASARAWA STATE WATER BOARD	4							
	12020492	Water Board Form Fee		14,000	-	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	4							
	12020497	Surgical Operation Fee		4,312,420	4,285,155	10,000,000	10,000,000	(5,714,845)	43	10,000,000
	12020498	Medical and Death Certificate Fee		458,050	705,600	500,000	500,000	205,600	141	1,000,000
	12020499	Service Charged (DRF)		14,224,350	14,622,300	20,000,000	20,000,000	(5,377,700)	73	20,000,000
	12020421	Contract Registration Fee		50,000	50,000	100,000	100,000	(50,000)	50	100,000
		S/total		19,044,820	19,663,055	30,600,000	30,600,000	(10,936,945)	64	31,100,000
O51705500200		VOCATIONAL & RELEVANT TECHNOLOGY								
	12024100	Training Fees		-	14,365,400	1,500,000	1,500,000	12,865,400	958	3,000,000
	12024101	Hiring of Canopies		-	-	300,000	300,000	(300,000)	-	4,000,000
	12024102	Consultancy Fees		-	1,166,850	200,000	200,000	966,850	583	3,000,000
		S/total		-	15,532,250	2,000,000	2,000,000	13,532,250	777	10,000,000
O51700300100		N/STATE UNIVERSAL BASIC EDUCATION	4							
	12020421	Contract Registration Fee		7,530,000	-	20,000,000	20,000,000	(20,000,000)	-	5,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 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	1,000,000	(977,500)	2	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	30,000,000	(5,030,965)	-	30,000,000
	12024108	Transcript Fees		100,000		240,000	240,000	(240,000)	-	200,000
	12024109	Post UTME Screening Fees		-	501,673	300,000	300,000	201,673	-	200,000
		Registration Fees		2,289,000				-	-	
	12024111	ID Card/Caution Fee		339,000	4,221,180			4,221,180	-	
	12024110	Games Fee		2,285,000	2,655,950			2,655,950	-	
	12024126	Students' Hand Book		170,000	837,050			837,050	-	
	12024135	Laboratory Fee		1,198,000	1,488,500			1,488,500	-	
	12020439	Accommodation Fee		774,200	5,260,659			5,260,659	-	
	12020626	Admission Form		12,000				-	-	
	12024140	Entrepreneurs			3,809,500					
	12020448	ICT			2,934,750					
	12020447	Examination Fee		2,921,000	2,664,500			2,664,500	-	
	12020446	Medical Fee		337,500	1,041,700			1,041,700	-	
		Student Health Insurance Scheme			3,107,000			3,107,000		
	12020445	Utility			2,672,200					
	12024112	Library Fee		1,144,000				-	-	
	12020402	Development Levy			5,349,000					
	12024108	Statement of Result		595,000	1,045,330			1,045,330	-	
	12024127	Matriculation		576,000	1,266,338			1,266,338	-	
	12024124	SIWES		1,148,000				-	-	
	12020444	Collection of Result/Verification Fee		680,880	1,915,620			1,915,620	-	
		COS			831,000					
	12024141	Acceptance Fee		300,000	3,726,435	-	-	3,726,435	-	-
		S/total		26,473,252	70,297,420	30,690,000	30,690,000	(5,219,292)	-	30,550,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 2019
051701800100		NASARAWA STATE POLYTECHNIC, LAFIA	4							
	12020438	Tuition Fee		58,773,965	113,350,705	200,147,906	200,147,906	(86,797,201)	-	200,000,000
	12020447	Examination Fee		17,162,000	28,007,100	20,000,000	20,000,000	8,007,100	-	30,000,000
	12020444	Certificate Verification Fee		2,573,400	4,502,500	6,000,000	6,000,000	(1,497,500)	-	6,000,000
	12024110	Games Fees		10,786,800	24,461,930	25,000,000	25,000,000	(538,070)	-	25,000,000
	12024111	ID Card Fee		-	1,969,500	4,000,000	4,000,000	(2,030,500)	-	3,000,000
	12024112	Library Registration Fees		2,444,196	3,682,300	3,000,000	3,000,000	682,300	-	4,000,000
	12024113	Practical Fees		19,419,706	44,870,080	35,000,000	35,000,000	9,870,080	-	35,000,000
	12024114	Admission Letter		3,328,200	12,127,000	12,000,000	12,000,000	127,000	-	12,000,000
	12024115	Utility Fee		30,552,300	27,191,400	25,000,000	25,000,000	2,191,400	-	30,000,000
	12020446	Medical Fee		1,285,900	470,850	4,000,000	4,000,000	(3,529,150)	-	1,000,000
	12020441	Caution Fee		1,253,220	1,871,000	3,000,000	3,000,000	(1,129,000)	-	3,000,000
	12024116	Departmental Registration Fees		-	-	4,000,000	4,000,000	(4,000,000)	-	2,700,000
	12024123	Tender (Bidding) Fee		-	181,500	300,000	300,000	(118,500)	-	300,000
	12020423	Change of Course		67,900	147,500	20,000	20,000	127,500	-	200,000
	12024117	Re-absorption Fee		67,200	74,500	100,000	100,000	(25,500)	-	100,000
	12024118	Damages Fee		-	-	10,000,000	10,000,000	(10,000,000)	-	5,000,000
	12020421	Contract Registration Fee		-	112,100	400,000	400,000	(287,900)	-	400,000
	12024108	Transcript Fees		142,800	228,000	500,000	500,000	(272,000)	-	300,000
	12024119	JAMB Registration Fee		556,200	4,789,500	10,000,000	10,000,000	(5,210,500)	-	6,000,000
	12024120	Genotype Test		1,285,100	3,687,500	4,000,000	4,000,000	(312,500)	-	4,000,000
	12024121	Student Insurance		11,354,560	19,079,300	35,000,000	35,000,000	(15,920,700)	-	25,000,000
	12024112	Library Dev. Fees		4,267,800	6,899,000	10,000,000	10,000,000	(3,101,000)	-	10,000,000
	12024122	IJMB Syllabus		-	136,500	1,000,000	1,000,000	(863,500)	-	500,000
	12024123	Induction Fees		-	-	12,000,000	12,000,000	(12,000,000)	-	7,000,000
	12024124	SIWES Fees		3,815,200	5,987,000	10,000,000	10,000,000	(4,013,000)	-	8,000,000
	12024125	Log/Hand Book		-	190,000	1,000,000	1,000,000	(810,000)	-	800,000
	12024108	Statement of Result		1,866,480	6,166,000	4,000,000	4,000,000	2,166,000	-	4,000,000
	12020444	Accreditation Fee		5,352,200	13,512,000	-	-	13,512,000	-	20,000,000
	12020447	Sanitary		4,531,400	6,491,500	-	-	6,491,500	-	8,000,000
	12020438	Registration Materials		-	9,856,400	-	-	-	-	10,000,000
	12024110	Student Entrepreneurship Programme		-	-	-	-	-	-	30,000,000
	12024111	Collection of Original Certificate		-	-	-	-	-	-	2,500,000
		Convocation		1,630,800	-	-	-	-	-	-
		S/total		182,517,327	340,042,665	439,467,906	439,467,906	(109,281,641)	-	493,800,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018 N	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
O51701800100		CONSULTANCY UNIT - NASPOLY	4							
	12020438	Tuition Fee			10,000,000	10,138,637	10,138,637			
	12020447	Examination Fee			5,088,200	1,000,000	1,000,000			
	12020444	Certificate Verification Fee			590,000	500,000	500,000			
	12024110	Games Fees				500,000	500,000			
	12024111	ID Card Fee				250,000	250,000			
	12024112	Library Registration Fees			533,503	500,000	500,000			
	12020448	ICT Levy			21,521,430	500,000	500,000			
	12024126	Students' Hand Book			1,769,000	250,000	250,000			
	12024127	Matriculation		-	2,882,100	430,000	430,000	-	-	
		S/total		-	42,384,233	14,068,637	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	20,000,000	(3,168,200)	-	50,000,000
	12024114	Admission Letter		1,545,900	5,991,305	2,000,000	2,000,000	3,991,305	-	
	12024128	Late Registration Fees		25,000	2,594,000	1,000,000	1,000,000	1,594,000	-	
	12024123	Change of Course		95,500	200,000	400,000	400,000	(200,000)	-	
	12024129	DPS Fees		2,327,900	189,080	2,000,000	2,000,000	(1,810,920)	-	8,250,000
	12024130	DSS Fees		16,452,052	12,583,800	10,000,000	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	25,000,000	(24,638,900)	-	
		Refund/Internet Services		327,120	5,601,000	-	-	5,601,000	-	
	12024132	Attestation Letter		-	50,200	100,000	100,000	(49,800)	-	
	12024133	Carry Over Fees		-	1,197,750	2,500,000	2,500,000	(1,302,250)	-	
	12024115	Utility Fee		812,800	128,000	250,000	250,000	(122,000)	-	1,500,000
		S/total		553,488,801	45,728,035	484,750,000	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	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	40,000,000	51,068,000		
	12024112	Library Fees			45,145,000	65,000,000	65,000,000	(19,855,000)		
	12020417	Faculty Registration Fees			40,506,000	35,000,000	35,000,000	5,506,000		
	12024138	Departmental Academic Dues			46,652,000	32,000,000	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	7,500,000	87,705,000		
	12024142	Project Supervision			56,826,000	84,000,000	84,000,000	(27,174,000)		
	12024143	Medical Fee			48,307,000	56,000,000	56,000,000	(7,693,000)		
	12024143	Regulations/Guidelines		-	5,628,000	5,600,000	5,600,000	28,000	-	
		S/total		1,218,561,163	1,665,786,740	1,277,378,795	1,277,378,795	388,407,945	-	1,600,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
O51702900100		N/STATE UNIVERSITY (UNDERGRADUATE)	4							
	12020438	Tuition Fee		967,530,009	314,356,730	300,000,000	300,000,000	14,356,730	-	950,000,000
	12020447	Examination Fee		12,159,000		60,000,000	60,000,000	(60,000,000)	-	
	12020439	Accommodation Fee			4,649,500	15,000,000	15,000,000	(10,350,500)	-	
	12020446	Medical Fee			58,677,500	70,000,000	70,000,000	(11,322,500)	-	
	12020402	Development Levy			44,750,250	60,000,000	60,000,000	(15,249,750)	-	
	12024112	Library Fees			37,792,000	50,000,000	50,000,000	(12,208,000)	-	
	12024110	Games Fees			27,771,300	40,000,000	40,000,000	(12,228,700)	-	
	12024135	Laboratory Fees			16,180,000	30,000,000	30,000,000	(13,820,000)	-	
	12024136	Registration Fees				50,000,000	50,000,000	(50,000,000)	-	
	12024137	Result Verification Fee		122,500	16,322,500	22,000,000	22,000,000	(5,677,500)	-	
	12020417	Faculty Registration Fees			77,681,800	50,000,000	50,000,000	27,681,800	-	
	12024138	Departmental Academic Dues			34,841,800	48,000,000	48,000,000	(13,158,200)	-	
	12024139	GST Dues for 100 Level & Direct Entry			5,795,000	6,400,000	6,400,000	(605,000)	-	
	12024140	Entrepreneursip			8,569,000	15,000,000	15,000,000	(6,431,000)	-	
	12024128	Late Registration Fees				96,000,000	96,000,000	(96,000,000)	-	
	12024141	Acceptance Fees			60,870,000	40,000,000	40,000,000	20,870,000	-	
	12024124	SIWES Fees			11,907,000	20,000,000	20,000,000	(8,093,000)	-	
		Original Certification Fee		9,818,930				-	-	
		Attestation Fee		26,000				-	-	
		Inter-University Transfer		5,000		-	-	-	-	
		S/total		989,661,439	720,164,380	972,400,000	972,400,000	(252,235,620)	-	950,000,000
O51702900100		N/STATE UNIVERSITY (PRELIM STUDIES)	4							
	12020438	Tuition Fee		17,815,000	4,202,000	20,200,000	20,200,000	(15,998,000)		30,000,000
	12020447	Examination Fee				1,500,000	1,500,000	(1,500,000)		
	12020439	Accommodation Fee			1,465,000	2,000,000	2,000,000	(535,000)		
	12020446	Medical Fee			732,000	1,500,000	1,500,000	(768,000)		
	12020402	Development Levy			205,000	1,000,000	1,000,000	(795,000)		
	12024112	Library Fees			672,500	1,500,000	1,500,000	(827,500)		
	12024110	Games Fees			366,000	500,000	500,000	(134,000)		
	12024135	Laboratory Fees			769,000	3,000,000	3,000,000	(2,231,000)		
	12024144	Prelims Registration Fees			696,500	1,500,000	1,500,000	(803,500)		
	12024137	Result Verification Fee			6,658,000	1,000,000	1,000,000	5,658,000		
	12020417	Faculty Registration Fees			293,000	1,000,000	1,000,000	(707,000)		
	12024128	Late Registration Fees			-	500,000	500,000	(500,000)	-	
		S/total		17,815,000	16,059,000	35,200,000	35,200,000	(19,141,000)	-	30,000,000
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SCHEDULE OF DETAILED REVENUE 2018

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

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 2019
O51702900100		N/STATE UNIVERSITY (DIPLOMA)	4							
	12020438	Tuition Fee		93,497,100	18,881,900	106,161,750	106,161,750	(87,279,850)		150,000,000
	12020447	Examination Fee				10,000,000	10,000,000	(10,000,000)		
	12020446	Medical Fee			2,331,800	11,000,000	11,000,000	(8,668,200)		
	12020402	Development Levy			40,000	4,000,000	4,000,000	(3,960,000)		
	12024112	Library Fees			2,202,000	9,000,000	9,000,000	(6,798,000)		
	12024110	Games Fees			1,650,000	7,000,000	7,000,000	(5,350,000)		
	12024135	Laboratory Fees			462,000	3,000,000	3,000,000	(2,538,000)		
	12024128	Late Registration Fees				7,000,000	7,000,000	(7,000,000)		
	12024141	Acceptance Fees		-	-	8,500,000	8,500,000	(8,500,000)	-	
		S/total		93,497,100	25,567,700	165,661,750	165,661,750	(140,094,050)	-	150,000,000
O51700800100		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
O14800100100		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
O25305300100		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
O53505300101		NASARAWA STATE WASTE MGT. BUREAU	5							
	12020503	Environmental Sanitation Fines		-	-	1,000,000	1,000,000	-	-	
O32605100100		HIGH COURT OF JUSTICE								
	12020507	Court Fines		3,096,911	3,417,509	10,000,000	10,000,000	(6,582,491)	34	6,000,000
O22900100100		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
O53500100100		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

SCHEDULE OF DETAILED REVENUE 2018

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

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
O31801100100		JUDICIAL SERVICE COMMISSION	6							
	12020621	Sales of App. for Employment Forms		41,000	36,000	100,000	100,000	(64,000)	36	100,000
	12020622	Sales of Conversion Forms		268,000	29,000	300,000	300,000	(271,000)	10	150,000
	12020623	Sales of Transfer of Service Forms		-	-	50,000	50,000	(50,000)	-	50,000
		S/total		309,000	65,000	450,000	450,000	(385,000)	14	300,000
O14600100100		LOCAL GOVT. SERVICE COMMISSION	6							
	12020621	Sales of App. for Employment Forms		344,000	215,000	300,000	300,000	(435,000)	72	300,000
O51705400100		TEACHERS' SERVICE COMMISSION								
	12020621	Sales of App. for Employment Forms		-	-	500,000	500,000	(500,000)	-	100,000
	12020622	Sales of Conversion Forms		-	-	200,000	200,000	(200,000)	-	200,000
	12020623	Sales of Transfer of Service Forms		-	-	300,000	300,000	(300,000)	-	300,000
		S/total		-	-	1,000,000	1,000,000	(1,000,000)	-	600,000
O52100100100		MINISTRY OF HEALTH	6							
	12020624	Sales of Drugs		-	-	5,000,000	5,000,000	(5,000,000)	-	500,000
	12020625	Sales of App. Forms of New Clinics/Hospitals		440,000	713,000	2,000,000	2,000,000	(1,287,000)	36	9,000,000
		S/total		440,000	713,000	7,000,000	7,000,000	(6,287,000)	10	9,500,000
O52100100100		SCHOOL OF HEALTH TECHNOLOGY KEFFI	6							
	12020626	Sales of Application Forms for Admission		-	-	12,000,000	12,000,000	(6,287,000)	-	10,000,000
O52100100100		SCHOOL OF NURSING & MIDWIFERY, LAFIA	6							
	12020626	Sales of Application Forms for Admission		-	2,535,000	7,000,000	7,000,000	(4,465,000)	36	4,000,000
	12020627	Sales of Students' Hand Book		-	-	150,000	150,000	(150,000)	-	200,000
		S/total		-	2,535,000	7,150,000	7,150,000	(4,615,000)	35	4,200,000
O22000800100		BOARD OF INTERNAL REVENUE SERVICE	6							
	12020628	Sales of Car Stickers (Hackney Permit)		2,021,300	3,102,174	3,000,000	3,000,000	(4,615,000)	103	3,000,000
O53500100100		MIN. OF ENVIRONMENT & SOLID MINERAL	6							
	12020629	Sales of Forest Trees Seedlings		-	-	10,000	10,000	(10,000)	-	10,000
	12020630	Sales of Minerals Products		-	-	350,000	350,000	(350,000)	-	100,000
		S/total		-	-	360,000	360,000	(360,000)	-	110,000
O11200400100		HOUSE OF ASSEMBLY SERVICE COMM.	6							
	12020621	Sales of App. for Employment Forms		-	1,000	300,000	300,000	(299,000)	0	300,000
	12020623	Sales of Transfer of Service Forms		5,000	-	100,000	100,000	(100,000)	-	100,000
		S/total		5,000	1,000	400,000	400,000	(399,000)	0	400,000
O12500100100		OFFICE OF THE SEC. TO THE STATE GOVT.	6							
	12020631	Sales of Indigene Forms		544,000	700,000	1,000,000	1,000,000	(399,000)	70	1,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 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)	-	10,000
		S/total		-	-	20,000	20,000	(20,000)	-	210,000
O25210200100		DALHATU ARAF SPECIAL HOSPITAL	6							
	12020634	Sales of Folder		2,663,030	5,495,440	4,000,000	4,000,000	(2,000)	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 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 2019
O51701800100		NASARAWA STATE POLYTECHNIC, LAFIA	6							
	12020626	Sales of Application Forms for Admission		1,168,700		12,000,000	12,000,000	(12,000,000)	-	8,000,000
	12020627	Sales of Students' Hand Book		110,400		4,000,000	4,000,000	(4,000,000)	-	3,000,000
	12020646	Sales of Drugs		-	-	1,000,000	1,000,000	(1,000,000)	-	1,000,000
		S/total		1,279,100	-	17,000,000	17,000,000	(17,000,000)	-	12,000,000
O51701900100		COLLEGE OF EDUCATION, AKWANGA	6							
	12020621	Sales of App. for Employment Forms				20,000	20,000			20,000
	12020626	Sales of Application Forms for Admission		4,006,600	580,293,463	10,000,000	10,000,000	570,293,463		7,000,000
	12020628	Car Sticker				10,000	10,000			10,000
	12020647	I. D. Card			17,380	10,000	10,000			1,500,000
	12020648	Sales of Scraps		-	-	3,500,000	3,500,000	-	-	
		S/total		4,006,600	580,310,843	13,540,000	13,540,000	570,293,463	-	8,530,000
O51702100100		NASARAWA STATE UNIVERSITY, KEFFI	6							
	12020626	Sales of Application Forms for Admission		166,785,000	158,580,000	100,000,000	100,000,000	58,580,000		70,000,000
	12020627	Sales of Students' Hand Book				15,000,000	15,000,000	(15,000,000)		
	12020647	Sales of Stores Scrapps		555,500		17,000,000	17,000,000	(17,000,000)	-	
		S/total		167,340,500	158,580,000	132,000,000	132,000,000	26,580,000	-	70,000,000
O22000100100		MIN. OF FINANCE & ECONOMIC PLANNING	6							
	12020648	Proceeds from Sales of Sites & Srevices Scheme				4,000,000,000	4,000,000,000			
	12020649	Sales of Government Assets		-	-	2,500,000,000	2,500,000,000	-	-	1,000,000,000
		S/total		-	-	6,500,000,000	6,500,000,000	-	-	1,000,000,000
	120207	Earnings - General	7	528,447,812	546,606,655	2,671,090,000	2,671,090,000	(2,124,483,345)	20	406,360,000
O12300100100		MIN. OF INFORM, CULTURE & TOURISM	7							
	12020701	Commercial Printing		-	844,585	2,000,000	2,000,000	(1,155,415)	42	2,000,000
	12020702	Hiring of Cultural Troupe		-	-	500,000	500,000	(500,000)	-	500,000
	12020703	Tourist Restaurant, Lafia		-	41,430	100,000	100,000	(58,570)	41	100,000
		S/total		-	886,015	2,600,000	2,600,000	(1,713,985)	34	2,600,000
O21500100100		MINISTRY OF AGRICULTURE	7							
	12020704	Catering Services		19,000	75,200	60,000	60,000	15,200	125	100,000
	12020705	Hiring of Tractors/Agricultural Machines		-	-	5,000,000	5,000,000	-	-	1,000,000
		S/total		19,000	75,200	5,060,000	5,060,000	15,200	1	1,100,000
O53501600100		N/STATE ENVIRONMENT PROTECTION AGENCY	7							
	12020706	Earnings from Rent of Shops/Restaurants		-	-	50,000	50,000	15,200	-	
O22000100100		MIN. OF FINANCE & ECONOMIC PLANNING	7							
	12020707	Earnings from Board of Survey		-	50,238,169	15,000,000	15,000,000	15,200	335	15,000,000

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
O22200100100		NASARAWA STATE WATER BOARD	7							
	12020708	Hiring of Compressor/Drilling Rig		-	-	30,000	30,000	(30,000)	-	
	12020709	Earnings from Tanker Services		<u>165,800</u>		<u>700,000</u>	<u>700,000</u>	<u>(700,000)</u>	-	<u>700,000</u>
		S/total		<u>165,800</u>	<u>-</u>	<u>730,000</u>	<u>730,000</u>	<u>(730,000)</u>	-	<u>700,000</u>
O25210200100		DALHATU ARAF SPECIAL HOSPITAL	7							
	12020710	Earnings from HDRF - Pharmacy		92,522,545	118,006,822	120,000,000	120,000,000	(1,993,178)	98	120,000,000
	12020711	Earnings from Laboratory Reagent		31,512,050	42,988,950	35,000,000	35,000,000	7,988,950	123	40,000,000
	12020712	Earnings from Dental Consumables		5,218,400	4,490,900	7,000,000	7,000,000	(2,509,100)	64	7,000,000
	12020713	Earnings from Radiological Services		7,715,850	8,424,800	8,500,000	8,500,000	(75,200)	99	8,500,000
	12020714	Earnings from Hospital Services		<u>12,075,270</u>	<u>13,453,150</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>(1,546,850)</u>	<u>90</u>	<u>15,000,000</u>
		S/total		<u>149,044,115</u>	<u>187,364,622</u>	<u>185,500,000</u>	<u>185,500,000</u>	<u>1,864,622</u>	<u>101</u>	<u>190,500,000</u>
O25210100100		HOSPITAL MANAGEMENT BOARD	7							
	12020715	Earnings from Laboratory Services - DRF		72,865,205	83,329,963	80,000,000	80,000,000	3,329,963	104	80,000,000
	12020716	Earnings from Ophthalmic Services - DRF		3,020,575	2,274,800	2,500,000	2,500,000	(225,200)	91	2,500,000
	12020717	Earnings from Dental Services - DRF		1,595,150	1,701,500	2,000,000	2,000,000	(298,500)	85	2,000,000
	12020718	Earnings from X-Ray Services - DRF		6,160,500	7,580,530	5,000,000	5,000,000	2,580,530	152	10,000,000
	12020719	Earnings from Ambulance Services - IGR		150,130	77,100	200,000	200,000	(122,900)	39	200,000
		Bank Interest		119,249				-		
	12020720	Earnings from Deliveries - IGR		2,793,940	3,008,980	3,500,000	3,500,000	(491,020)	86	3,500,000
	12020721	Earnings from Mortuary Services - IGR		4,107,310	3,674,300	5,000,000	5,000,000	(1,325,700)	73	5,000,000
	12020722	Earnings from Ophthalmic Services - IGR		26,650	19,750	50,000	50,000	(30,250)	40	30,000
	12020723	Earnings from X-Ray Services - IGR		112,750	521,650	150,000	150,000	371,650	348	300,000
	12020724	Earnings from Dental Services - IGR		249,510	144,350	300,000	300,000	(155,650)	48	300,000
	12020725	Earnings from Laboratory Services - IGR		<u>170,650</u>	<u>76,410</u>	<u>200,000</u>	<u>200,000</u>	<u>(123,590)</u>	<u>38</u>	<u>200,000</u>
		S/total		<u>91,371,619</u>	<u>102,409,333</u>	<u>98,900,000</u>	<u>98,900,000</u>	<u>3,509,333</u>	<u>104</u>	<u>104,030,000</u>
O12300300100		NASARAWA BROADCASTING SERVICE	7							
	12020726	Radio Advertisements		3,570,550	6,429,600	10,000,000	10,000,000	(3,570,400)	64	8,000,000
	12020727	Television Advertisements		<u>2,380,300</u>	<u>4,286,320</u>	<u>7,000,000</u>	<u>7,000,000</u>	<u>(2,713,680)</u>	<u>61</u>	<u>6,000,000</u>
		S/total		<u>5,950,850</u>	<u>10,715,920</u>	<u>17,000,000</u>	<u>17,000,000</u>	<u>(6,284,080)</u>	<u>63</u>	<u>14,000,000</u>
O25200100100		MIN. OF WATER RESOURCES & RURAL DEV.	7							
	12020728	Hiring of Road Construction Equipment		3,408,200		10,000,000	10,000,000	(10,000,000)	-	1,000,000
	12020729	Hiring of Crane		-	-	200,000	200,000	(200,000)	-	
		S/total		<u>3,408,200</u>	<u>-</u>	<u>10,200,000</u>	<u>10,200,000</u>	<u>(10,200,000)</u>	<u>-</u>	<u>1,000,000</u>
O25200300100		RURAL WATER SUPPLY & SANITATION AGENCY	7							
	12020730	Hiring of Geophysical Survey Equipment		-	-	200,000	200,000	(200,000)	-	
	12020731	Hiring of Drilling Equipment		-	-	1,000,000	1,000,000	(1,000,000)	-	
	12020732	Rehabilitation & Flushing of Boreholes		-	-	1,000,000	1,000,000	(1,000,000)	-	
	12020733	Water Quality Analysis Services		-	-	1,000,000	1,000,000	(1,000,000)	-	
		S/total		<u>-</u>	<u>-</u>	<u>3,200,000</u>	<u>3,200,000</u>	<u>(3,200,000)</u>	<u>-</u>	<u>-</u>

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 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				-	-	
		Development 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

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 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				-		
		I D 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)	54	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 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
O51400100100		MIN. OF WOMEN AFFAIRS & SOCIAL DEV.	8							
	12020815	Rent of Facilities at Multi-purpose Center		-	-			-		
	12020816	Rent on Cassava Processing Centre		-	-			-		
		S/total		-	-	-	-	-		-
O21510200100		NASARAWA AGRICULTURAL DEV. PROGRAM	8							
	12020811	Rent from Guest House Services		229,900		500,000	500,000	-	-	500,000
O51701900100		COLLEGE OF EDUCATION, AKWANGA	8							
	12020810	Rent from Govt. Residential Quarters		-	1,200,000	200,000	200,000	-	-	200,000
O22900100100		MINISTRY OF WORKS & TRANSPORT								
	12020802	Rent from Divisional Engineers' Quarters								1,000,000
	120209	Rent on Land & Others - General	9	296,242,195	343,957,278	501,300,000	501,300,000	(157,342,722)	69	402,000,000
O26000100100		MIN. OF LANDS & PHYSICAL PLANNING	9							
	12020901	Ground Rent		295,548,214	328,502,053	500,000,000	500,000,000	(171,497,947)	66	400,000,000
	12020902	Premium on Certificate of Occupancy		94,981	14,927,224	1,000,000	1,000,000	13,927,224	1,493	1,000,000
		S/total		295,643,195	343,429,278	501,000,000	501,000,000	(157,570,722)	69	401,000,000
O51701900100		COLLEGE OF EDUCATION, AKWANGA	9							
	12020903	Ground Rent from Mini Market		599,000	528,000	300,000	300,000	228,000	-	1,000,000
	120210	Repayments - General	10	20,818,653	3,132,064,870	19,724,500,000	19,724,500,000	(16,592,435,130)	16	2,586,214,679
O22000100100		MIN. OF FINANCE & ECONOMIC PLANNING	10							
	12021002	Motor Vehicle Loan Repayment		18,791,309	15,880,510	22,000,000	22,000,000	(6,119,490)	72	22,000,000
	12021003	Furniture Loan Repayment		2,027,344	3,370,041	2,500,000	2,500,000	870,041	135	5,000,000
	12021004	Outstanding (62.5%) Paris Club Refund				13,700,000,000	13,700,000,000	(13,700,000,000)		1,059,214,679
	12021005	Expected Paris Club Refund from P/Stae				3,500,000,000	3,500,000,000	(3,500,000,000)		
	12021007	Recovery of Federal Govt. Workers PAYE		-	3,112,814,318	500,000,000	500,000,000	2,612,814,318	-	
		S/total		20,818,653	3,132,064,870	17,724,500,000	17,724,500,000	(14,592,435,130)	18	1,086,214,679
O22000800100		BOARD OF INTERNAL REVENUE SERVICE	10							
	12021008	Recovery of Taxes from Banks		-	-	2,000,000,000	2,000,000,000	-	-	1,500,000,000
	120211	Investment Income	11	-	-	10,000,000	10,000,000	(10,000,000)	-	10,000,000
O22000100100		MIN. OF FINANCE & ECONOMIC PLANNING	11							
	12021101	Interests/Dividends on Govt. Investments		-	-	10,000,000	10,000,000	(10,000,000)	-	10,000,000
				40						

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
	130203	Domestic Grants	12	1,127,636,250	1,371,221,998	3,998,421,363	3,998,421,363	(2,627,199,365)	34	4,744,000,000
O51700300100		N/S UNIVERSAL BASIC EDUCATION BOARD	12							
	13020301	UBEC Matching Grant		-	-	-	-	-		2,000,000,000
O11100500100		OFFICE TO THE SSA TO THE GOV. ON SGGs	12							
	13020302	SDGs - CGS		-	-	1,000,000,000	1,000,000,000	(1,000,000,000)	-	-
	13020303	SDGs - LGA Track		-	-	-	-	-		-
		S/total		-	-	1,000,000,000	1,000,000,000	(1,000,000,000)	-	-
O52110200100		OFFICE TO THE SSA TO THE GOV. ON SGGs	12							
	13020304	Performance Based Financing to Gen. Hosp		207,916,481	127,590,142	250,000,000	250,000,000	(122,409,858)	51	200,000,000
	13020305	Decentralized Facility Financing to Gen. Hospitals		103,509,648	78,603,529	120,000,000	120,000,000	(41,396,471)	66	100,000,000
	13020306	National Health Ins. Sch. To Gen. Hospitals		90,163,482	41,996,762	100,000,000	100,000,000	(58,003,238)	42	100,000,000
	13020307	PRO - Health		1,479,235	22,473,701	2,000,000	2,000,000	20,473,701	1,124	4,000,000
	13020308	IHVN		7,816,850	11,770,801	7,000,000	7,000,000	4,770,801	-	10,000,000
		S/total		410,885,696	282,434,934	479,000,000	479,000,000	(196,565,066)	59	414,000,000
O22000100100		MIN. OF FINANCE & ECONOMIC PLANNING	12							
	13020309	Nat. Social Inv. Prog.(SOCU, SCTU, N-POWER, HGSF)		15,030,342		300,000,000	300,000,000	(300,000,000)	-	200,000,000
O51701900100		COLLEGE OF EDUCATION, AKWANGA	12							
	13020310	UBE (Federal)				10,000,000	10,000,000			10,000,000
	13020311	TETFUND		68,600,000		1,000,000,000	1,000,000,000			1,000,000,000
	13020312	Ecological Fund		-	-	20,000,000	20,000,000	-	-	20,000,000
		S/total		68,600,000	-	1,030,000,000	1,030,000,000	(1,030,000,000)	-	1,030,000,000
O51702100100		NASARAWA STATE UNIVERSITY, KEFFI	12							
	13020311	TETFUND		492,379,648	1,024,104,763	1,089,421,363	1,089,421,363	(65,316,600)	-	1,000,000,000
O51701800100		NASARAWA STATE POLYTECHNIC, LAFIA	12							
	13020311	TETFUND		140,740,564	64,682,301	100,000,000	100,000,000	(35,317,699)	-	100,000,000
	130204	Foreign Grants	13	587,241,552	172,519,939	4,800,926,060	4,800,926,060	(4,628,406,121)	4	2,599,312,179
O22000100100		MIN. OF FIN. & ECONOMIC PLANNING	13							
	13020401	HIV/AIDS Project Dev. Program		-	-	-	-	-	-	-
	13020402	CSDA		130,196,452		500,000,000	500,000,000	(500,000,000)	-	200,000,000
	13020403	RUFIN (NADP)		-	-	-	-	-	-	199,312,179
	13020404	UNICEF		-	172,519,939	200,926,060	200,926,060	(28,406,121)	86	
		S/total		130,196,452	172,519,939	700,926,060	700,926,060	(528,406,121)	25	399,312,179

SCHEDULE OF DETAILED REVENUE 2018

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	VARIANCE 2017 AMOUNT 2018	%TAGE ACHVD 2018	APPROVED BUDGET 2019 N
O52100300100		PRIMARY HEALTH DEV. AGENCY	13							
	13020405	Performancce Bonus (Disb Linked Indicators)		-	-	100,000,000	100,000,000	(100,000,000)	-	100,000,000
	13020404	UNICEF Intervention						-	-	200,000,000
		S/total		<u>-</u>	<u>-</u>	<u>100,000,000</u>	<u>100,000,000</u>	<u>(100,000,000)</u>	<u>-</u>	<u>300,000,000</u>
O52100100100		MINISTRY OF HEALTH	13							
	13020406	Save One Million Lives (SOML) Program		457,045,100		400,000,000	400,000,000	(400,000,000)	-	400,000,000
		S/total		<u>457,045,100</u>	<u>-</u>	<u>400,000,000</u>	<u>400,000,000</u>	<u>(400,000,000)</u>	<u>-</u>	<u>400,000,000</u>
O53500100100		MINISTRY OF ENVIRON & SOLID MINERALS	13							
	13020407	Nigeria Erosion & Water Shed Mgt. Project		-	-	1,500,000,000	1,500,000,000	(1,500,000,000)	-	1,000,000,000
	13020408	Reducing Emissions from Deg. & Deforestation		-	-	1,500,000,000	1,500,000,000	(1,500,000,000)	-	500,000,000
		S/total		<u>-</u>	<u>-</u>	<u>3,000,000,000</u>	<u>3,000,000,000</u>	<u>(3,000,000,000)</u>	<u>-</u>	<u>1,500,000,000</u>
O51700100100		MINISTRY OF EDUCATION	13							
	13020409	Biligual Education Programme		-	-	600,000,000	600,000,000	-	-	
	14	CAPITAL DEV. FUND (CDF) RECEIPTS	14	<u>11,542,716,335</u>	<u>700,000,000</u>	<u>10,000,000,000</u>	<u>10,000,000,000</u>	<u>(9,300,000,000)</u>	<u>7</u>	<u>5,000,000,000</u>
	140301	Domestic Loans/Borrowings	14	<u>9,366,000,000</u>	<u>700,000,000</u>	<u>10,000,000,000</u>	<u>10,000,000,000</u>	<u>(9,300,000,000)</u>	<u>7</u>	<u>5,000,000,000</u>
O22000100100		OFFICE OF THE ACCOUNTANT GENERAL	14							
	14030101	Loan			700,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)		
	14030103	Infrastructure Development Loan				-	-	-	-	5,000,000,000
	14030104	Budget Support Facility		9,366,000,000	-	-	-	-	-	-
		S/total		<u>9,366,000,000</u>	<u>700,000,000</u>	<u>10,000,000,000</u>	<u>10,000,000,000</u>	<u>(9,300,000,000)</u>	<u>7</u>	<u>5,000,000,000</u>
	140301	External Loans (NSHIP)	14	<u>2,176,716,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
O22000100100		MINISTRY OF FINANCE & ECONOMIC PLANNING								
		CSDA		130,196,452				-	-	
		Nigeria Health Investment Proj(NSHIP)		2,046,519,883		-	-	-	-	-
		S/total		<u>2,176,716,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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SUMMARY OF TOTAL REVENUE BY TYPE/NATURE

ADMIN CODE	ECON. CODE	REVENUE ITEMS	SCHD	ACTUAL 2017 N	ACTUAL 2018 N	APPROVED BUDGET 2018 N	FINAL BUDGET 2018 N	VARIANCE AMOUNT 2018 N	%TAGE ACHVD 2018 2018	APPROVED BUDGET 2019 2019
11000000		Share of Federation Account allocation								
	11010101	Statutory Revenue Allocation		26,148,480,559	39,213,096,989	36,000,000,000	36,000,000,000	3,213,096,989	109	42,000,000,000
	11010201	Share of Value Added Tax (VAT)		8,632,442,754	9,601,250,636	12,000,000,000	12,000,000,000	(2,398,749,364)	80	11,000,000,000
	11010301	Refund of Excess Charges		-	216,412,175	-	-	216,412,175	-	-
		Share of Forex Equalization			848,009,576					
		Paris Club Refunds			5,103,935,647					
		Refund from NNPC		9,102,098,342	131,549,630			131,549,630		
		Excess Crude Savings		733,400,572	-			-		
	11010403	Exchange Gain		2,099,551,727	393,361,075	3,500,000,000	3,500,000,000	(3,106,638,925)	11	1,500,000,000
	11010404	Special Allocation		566,594,775	-	4,000,000,000	4,000,000,000	(4,000,000,000)	-	1,500,000,000
		S/Total	1	47,282,568,729	55,507,615,728	55,500,000,000	55,500,000,000	7,615,728	100	56,000,000,000
12000000		Independent Revenue								
	120101	Personal Income Tax	2	4,761,574,008	5,513,096,262	6,102,505,000	6,102,505,000	(589,408,738)	90	7,423,100,309
	120201	Licences	3	137,336,060	164,902,924	224,150,000	224,150,000	(59,247,076)	74	292,693,267
	120204	Fees	4	4,210,288,236	4,267,554,014	5,351,141,932	5,351,141,932	(1,083,587,918)	80	5,567,200,000
	120205	Fines	5	3,742,711	3,474,009	93,400,000	93,400,000	(89,925,991)	4	53,500,000
	120206	Sales	6	346,750,200	977,068,225	8,003,983,129	8,003,983,129	(7,026,914,904)	12	3,575,310,000
	120207	Earnings	7	528,447,812	546,606,655	2,671,090,000	2,671,090,000	(2,124,483,345)	20	406,360,000
	120208	Rent on Government Buildings	8	20,940,139	27,298,843	39,270,000	39,270,000	(11,971,157)	70	33,150,000
	120209	Rent on Land & Others	9	296,242,195	343,957,278	501,300,000	501,300,000	(157,342,722)	69	402,000,000
	120210	Repayments	10	20,818,653	3,132,064,870	19,724,500,000	19,724,500,000	(16,592,435,130)	16	2,586,214,679
	120211	Investments	11	-	-	10,000,000	10,000,000	(10,000,000)	-	10,000,000
		S/Total		10,326,140,013	14,976,023,080	42,721,340,061	42,721,340,061	(27,745,316,981)	35	20,349,528,255
13000000		Other Revenue Sources								
	130203	Domestic Grants	12	1,127,636,250	1,371,221,998	3,998,421,363	3,998,421,363	(2,627,199,365)	34	4,744,000,000
	130204	Foreign Grants	13	587,241,552	172,519,939	4,800,926,060	4,800,926,060	(4,628,406,121)	4	2,599,312,179
		DLI Income	2A	350,750,000	191,346,638	-	-	191,346,638		-
		S/Total		2,065,627,802	1,735,088,575	8,799,347,423	8,799,347,423	(7,064,258,848)	38	7,343,312,179
14000000		Capital Development Funds Receipts								
		Exteenal Loans (NSHIP)	15	2,176,716,335	-	-	-	-	-	-
	14301	Domestic Loans/Borrowings	14	9,366,000,000	700,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)	7	5,000,000,000
		S/Total		11,542,716,335	700,000,000	10,000,000,000	10,000,000,000	(9,300,000,000)	7	5,000,000,000
		TOTAL RECEIPTS		71,217,052,880	72,918,727,382	117,020,687,484	117,020,687,484	(44,101,960,102)	62	88,692,840,434
		Add Opening Balance		4,617,691,998	3,336,620,807	8,400,000,000	8,400,000,000	(5,063,379,193)	40	1,477,406,029
		G/TOTAL		75,834,744,878	76,255,348,189	125,420,687,484	125,420,687,484	(49,165,339,295)	61	90,170,246,463

NOTES TO THE ACCOUNTS				
S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
			N	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			566,594,775.00
	REFUND OF EXCESS CHARGES		216,412,175.02	
	SALARY BAILOUT		-	-
	TOTAL		<u>55,507,615,728.19</u>	<u>47,282,568,729.00</u>
	NOTE 1A: EXTERNAL LOANS (NSHIP):	15		
	CSDA		-	130,196,452.25
	NIGERIA HEALTH INVESTMENT PROJECT (NSHIP)		-	2,046,519,883.00
	TOTAL		<u>-</u>	<u>2,176,716,335.25</u>
	NOTE 1(B):- INTERNAL LOANS:	14		
	ECA CRUDE ACCOUNT LOAN TERM			
	BUDGET SUPPORT FACILITY		700,000,000.00	9,366,000,000.00
	TOTAL		<u>700,000,000.00</u>	<u>9,366,000,000.00</u>
	NOTE 2: INDEPENDENT REVENUE (IGR)			
	DIRECT TAXES -NOTE 2A	2		
	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		<u>5,513,096,261.73</u>	<u>4,761,574,008.00</u>
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Nasarawa State Government 2018 Financial Report

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

Nasarawa State Government 2018 Financial Report

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

Nasarawa State Government 2018 Financial Report

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 Stata 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			2,032,004.53
31	Nasarawa Agricultural & Development Programme (NADP)		2,838,723.72	

Nasarawa State Government 2018 Financial Report

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 4: OVERHEAD COSTS	19	N	N
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		<u>17,033,349,683.10</u>	<u>15,670,264,279.87</u>

Nasarawa State Government 2018 Financial Report

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		<u>4,954,059,872.66</u>	<u>13,841,792.91</u>
	NOTE 6 : CONSOLIDATED REVENUE FUND CHARGES:			
1	AEDC(Payment of Electricity Bills)		73,120,696.03	116,893,901.99
2	Salaries - Public Office Holders	17	932,500,674.99	521,400,326.62
3	Overhead Costs	17	44,551,300.00	16,358,848.62
4	Public Debts Cahrges (Loan Interest Charges)	16 B,C	1,768,564,942.77	1,884,712,769.87
			-	-
	TOTAL		<u>2,818,737,613.79</u>	<u>2,539,365,847.10</u>
	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		<u>24,093,793,308.19</u>	<u>21,687,965,640.87</u>

Nasarawa State Government 2018 Financial Report

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
			N	N
	NOTE 10 PROJECTS & PROGRAMMES INTERVENTION FUNDS:			
1	Office of the SSA to His Excellency on SDGs		11,031,333.90	105,248,695.92
2	Nasarawa State Universal Basic Education Board		3,880,472,810.50	6,139,087,204.11
3	FIDELITY BANK - SOCU		711,248.30	2,018,842.00
4	FIDELITY BANK - CSDA - IDA Interest Account		9,275,712.50	25,593,459.63
5	FIDELITY BANK - CSDP - GCC Interest Account		507,956.07	591,034.10
6	FIDELITY BANK - Saving One-Million Life		425,280,239.75	430,838,830.00
7	FCMB - NSG DLI Dollar Account		122,769,246.60	167,588,481.15
8	FIDELITY BANK - CSDP - IDA		97,678,712.63	11,157,646.05
9	CSDP GCC Project Account		13,869,147.74	
10	Fidelity Bank - NSHIP Project IDA Account		2,665,797,180.00	1,317,948,738.72
11	Nasarawa State University Keffi			611,275,119.30
12	Nasarawa State Polytechnic			22,493,126.53
13	College of Education Akwanga			56,224,362.00
14	College of Agriculture Lafia		-	3,963,972.00
	TOTAL		7,227,393,587.99	8,894,029,511.51
	NOTE 10 A TREASURIES AND BANK BALANCES:			
1	Government House Administration		50,905.90	16,242,407.23
2	Deputy Governor's Office		426.83	1,476.33
3	State Boundary Commission		22,731.82	17,834.82
4	State emergency Management Agency		75,406.50	1,171,123.50
5	Office of the Secretary to the State Governemnt		212,256,575.41	34,563,625.00
6	Nasarawa State AIDS Control Agency (NASACA)		8,402,601.83	201,941.50
7	Nasarwa State Pension Bureau		706,825.21	188,005.86
8	Nasarwa State Pension Bureau		57,083,790.58	
9	Nasarwa State Pension Bureau		69,442,124.97	
10	Muslim Pilgrims Welfare Board		6,308,622.71	2,284,086.20
11	Christian Pilgrims Welfare Board		57,044,575.71	9,045,682.21
12	Nasarawa State House of Assembly		11,856.00	12,331.00
13	Nasarawa State House of Assembly Service Commission		15,076.31	48,273.49
14	Nasarawa State House of Assembly		-	2,900,332.00
15	Ministry of Information, Culture and Tourism		3,446,153.93	210,459.90
16	Nasarawa State Broadcasting Service		101,637.25	12,159.25
17	Nasarawa State Broadcasting Service		121,556.23	
18	Nasarawa State Broadcasting Service		1,008,662.15	

Nasarawa State Government 2018 Financial Report

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 10 A TREASURIES AND BANK BALANCES:		N	N
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 Stata 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) - Reccurent		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	

Nasarawa State Government 2018 Financial Report

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 10 A TREASURIES AND BANK BALANCES:		N	N
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

Nasarawa State Government 2018 Financial Report

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
	NOTE 10 A TREASURIES AND BANK BALANCES:		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

Nasarawa State Government 2018 Financial Report

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		<u>5,055,989,016.71</u>	<u>3,336,620,707.86</u>
	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		<u>840,634,260.40</u>	<u>840,634,260.40</u>
	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		<u>25,545,336,616.94</u>	<u>25,897,986,838.38</u>

Nasarawa State Government 2018 Financial Report

S/N	DETAILS	SCHEDULE	ACTUAL 2018	ACTUAL 2017
			N	N
	NOTE 13 EXTERNAL LOANS:			
	<u>EXCGANGE RATE USED</u>		<u>N305 : 1USD</u>	<u>N196.95 : 1USD</u>
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 Projetscs - (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		<u>18,051,017,980.55</u>	<u>12,383,945,857.47</u>
11	Nigeria State Health Investment Project (NSHIP)		-	2,046,519,883.00
12	CSDA		-	130,196,452.25
	S/Total		-	<u>2,176,716,335.25</u>
	G/Total		<u>18,051,017,980.55</u>	<u>14,560,662,192.72</u>

STATEMENT NO. 1
CASHFLOW STATEMENT

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	
	PARIS CLUB REFUNDS	1	5,103,935,647	9,102,098,342
3,500,000,000	EXCHANGE GAIN	1	393,361,075	2,099,551,727
4,000,000,000	SPECIAL ALLOCATION	1	-	566,594,775
-	REFUND OF EXCESS CHARGES	1	216,412,175	-
6,102,505,000	DIRECT TAXES	2A	5,513,096,262	4,761,574,008
224,150,000	LICENCES	2B(i)	164,902,924	137,336,060
5,351,141,932	FEES	2B(ii)	4,267,554,014	4,210,288,236
93,400,000	FINES	2B(iii)	3,474,009	3,742,711
8,002,983,129	SALES	2B(iv)	977,068,226	346,750,200
2,671,090,000	EARNINGS	2B(v)	546,606,655	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

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
	PROCEEDS FROM EXTERNAL LOANS	1A		2,176,716,335
10,000,000,000.00	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



NASARAWA STATE GOVERNMENT

NASARAWA STATE BUDGET IMPLEMENTATION REPORT FOR FIRST TO THIRD QUARTERS (JANUARY – SEPTEMBER), 2018

GENERAL OVERVIEW

The Nasarawa State House of Assembly passed into law the Appropriation Bill on 25th January, 2018. His Excellency, The Governor of Nasarawa State laid the Bill before the Hallowed Chamber on 29th November, 2017 and thereafter, assented to the law on the 12th February, 2018.

Implementation of the 2018 Budget is ongoing and for the nine months period (January-September), the performance is being appraised and measured to avoid deviations. As planned in the fiscal document, the following are the areas for consideration; Expected Revenue, Personnel Cost, Overhead Cost, Capital Expenditure as well as Consolidated Revenue Fund Charges.

The total approved Budget as assented to by His Excellency for the FY 2018 amounted to One Hundred and Twenty Five Billion, Four Hundred and Nineteen Million, Six Hundred and Eighty Seven Thousand, Four Hundred and Eighty Four Naira (₦125,419,687,484.00) only.

However, the reporting period under consideration is the third quarter of 2018. This will then mean that we shall be dealing with a total budget of Ninety Four Billion, Sixty Four Million, Seven Hundred and Sixty Five Thousand, Six Hundred and Thirteen Naira (₦94,064,765,613.00) only for the first, second and third quarters combine.

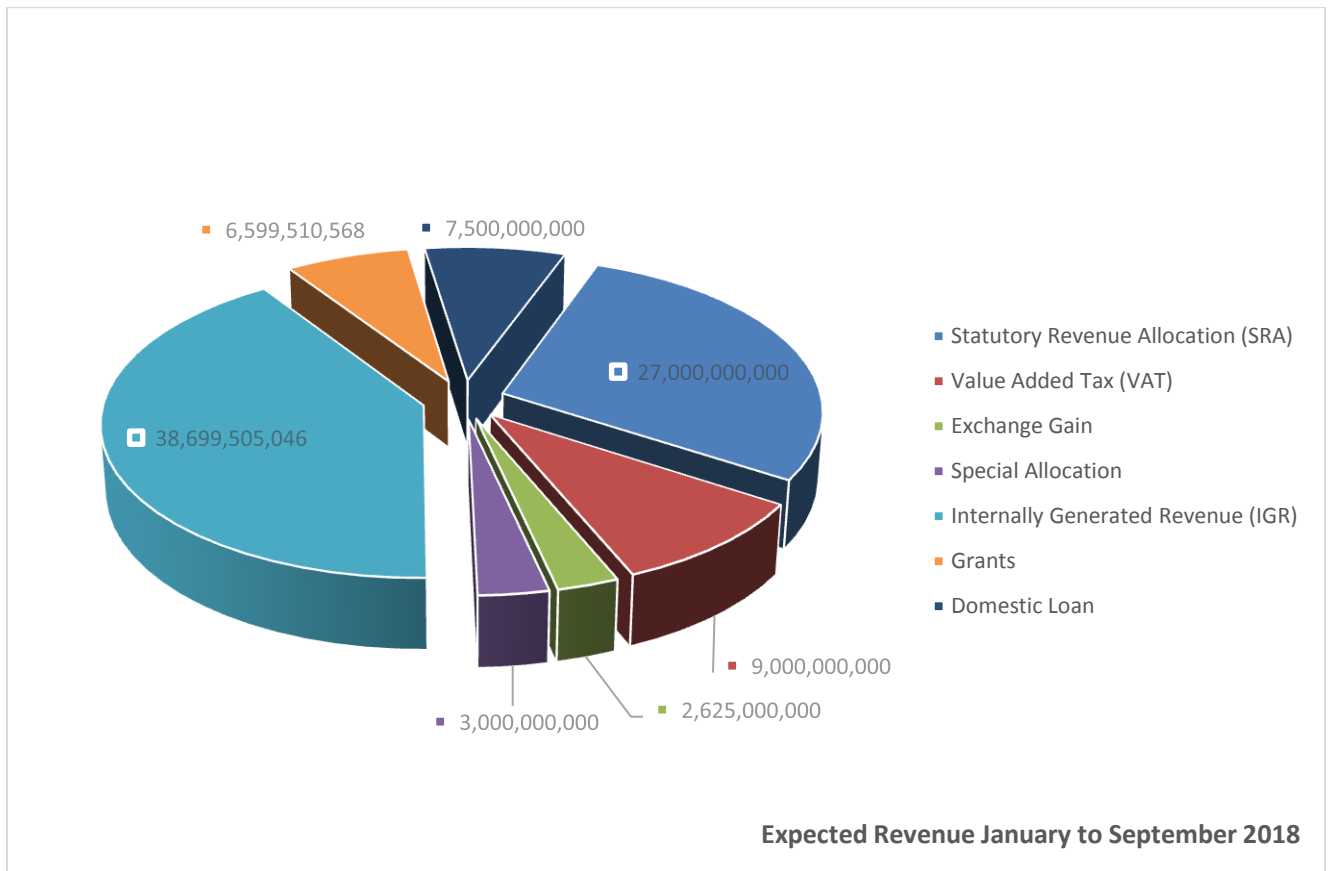
REVENUE PERFORMANCE

Government expected a total revenue of Ninety Four Billion, Four Hundred and Twenty Four Million, Fifteen Thousand, Six Hundred and Fourteen Naira (₦94,424,015,614.00) only to finance the Budget up to the third quarter of 2018.

The Revenue structure as expected is as follows:

	₦ : K
a) Statutory Revenue Allocation (SRA)	27,000,000,000
b) Value Added Tax (VAT)	9,000,000,000
c) Exchange Gain	2,625,000,000
d) Special Allocation	3,000,000,000
e) Internally Generated Revenue (IGR)	38,699,505,046
f) Grants	6,599,510,568
g) Domestic Loan	<u>7,500,000,000</u>
Total	<u>94,424,015,614</u>

Fig. 1: Chart Showing Expected Revenue from January to September, 2018.



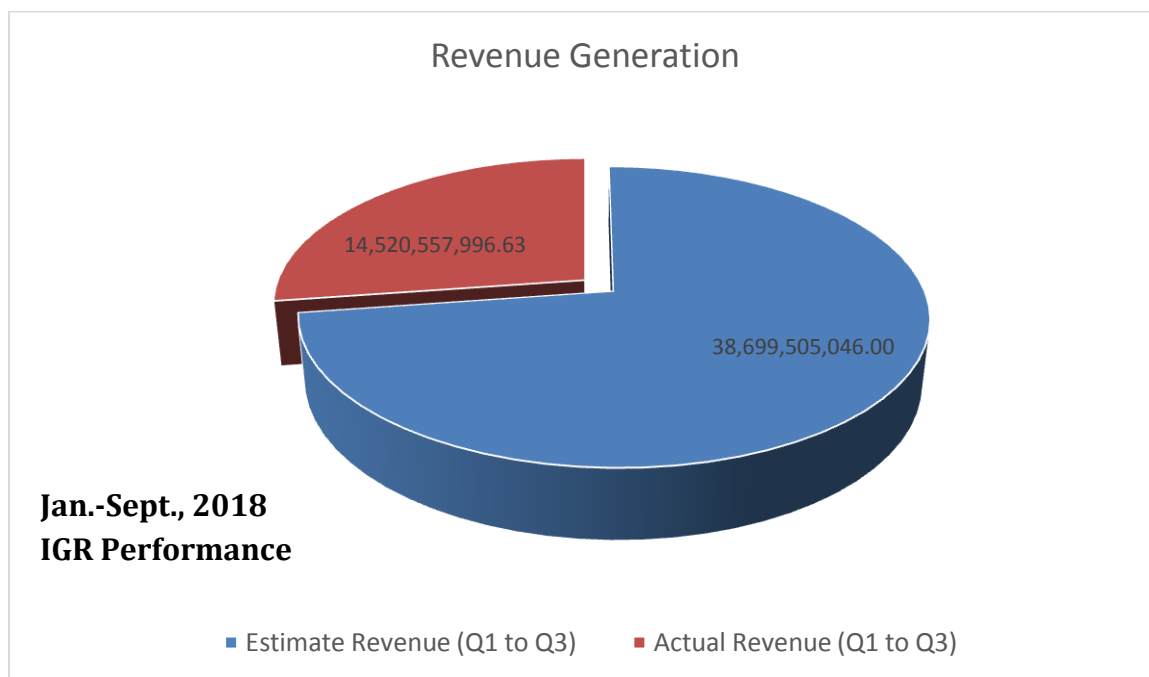
COMPONENTS OF REVENUE PERFORMANCE

i. **Actual Revenue Receipt**

a) ***Internally Generated Revenue (IGR):***

The anticipated Internally Generated Revenue for Q₁ to Q₃ was Thirty Eight Billion, Six Hundred and Ninety Nine Million, Five Hundred and Five Thousand, Forty Six Naira (₦38,699,505,046) only. However, a total of Fourteen Billion, Five Hundred and Twenty Million, Five Hundred and Fifty Seven Thousand, Nine Hundred and Ninety Six Naira, Sixty Three Kobo (₦14,520,557,996.63) was realized, representing 37.52%.

Fig. 2: Chart Showing Expected versus Actual IGR from January to September, 2018.



The Internally Generated Revenue by all the Ministries, Departments and Agencies are as shown in appendix 'B'.

b) ***Allocation from Federation Account:***

The State anticipated a total of Forty One Billion, Six Hundred and Twenty Five Million Naira (₦41,625,000,000.00) only from the Federation Account in the quarter under review. The following components were

what formed the anticipated receipts from the Federation Account from January to September of 2018:

i. Statutory Revenue Allocation (SRA)	–	27,000,000,000
ii. Value Added Tax (VAT)	–	9,000,000,000
iii. Exchange Gain	–	2,625,000,000
iv. Special Allocation	–	3,000,000,000

However, at the end of September 2018, a total of Thirty Eight Billion, Ninety One Million, Four Hundred and Nine Thousand, Two Hundred and Eighteen Naira, Eighty One Kobo (**₦38,091,409,218.81**) only was realized, representing 91.51% of the total expected revenue from Federation Account within the period under review. This was a great achievement largely due to the performance of the SRA which is above the estimated forecast attributed to the sudden rise in the global oil price as well as a windfall christened Budget Support Facility of the sum of ₦0.7 billion received from the Federation Account to support states in the First Quarter of the FY.

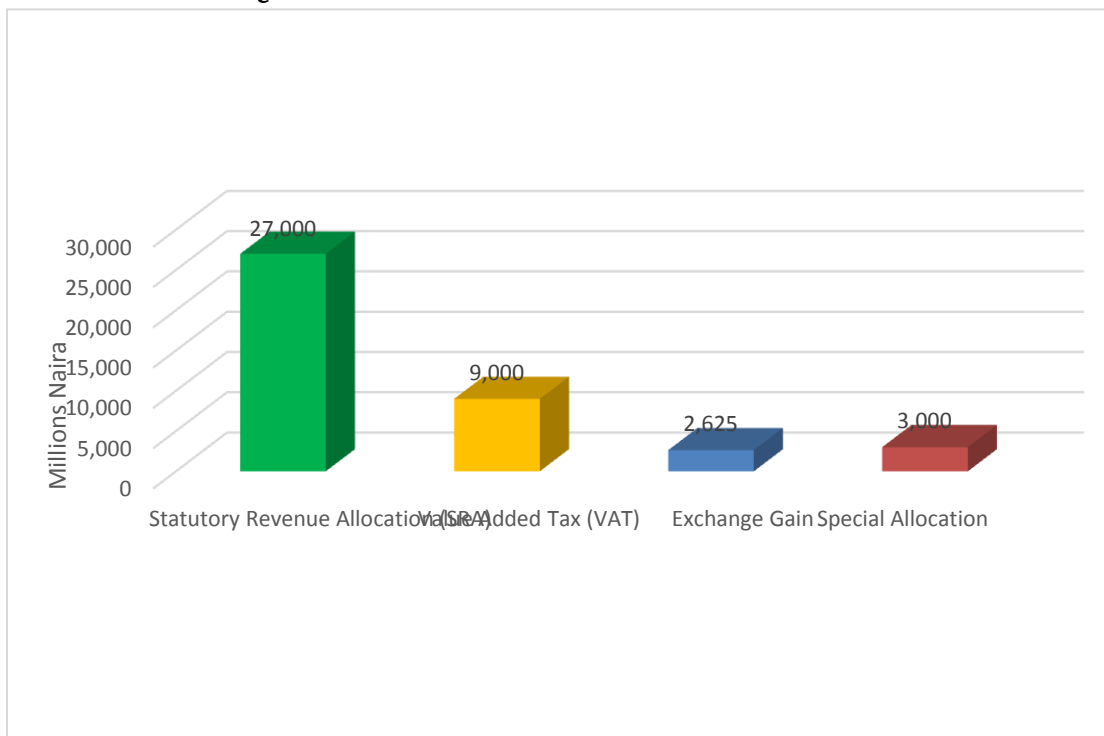


Fig. 3:
Chart

Showing Projected Revenue Allocation from Federation Account to the State from Jan.-Sept., 2018.

Fig. 4: Chart Showing Expected FAAC Projection Versus Actuals from Jan. to Sept., 2018.

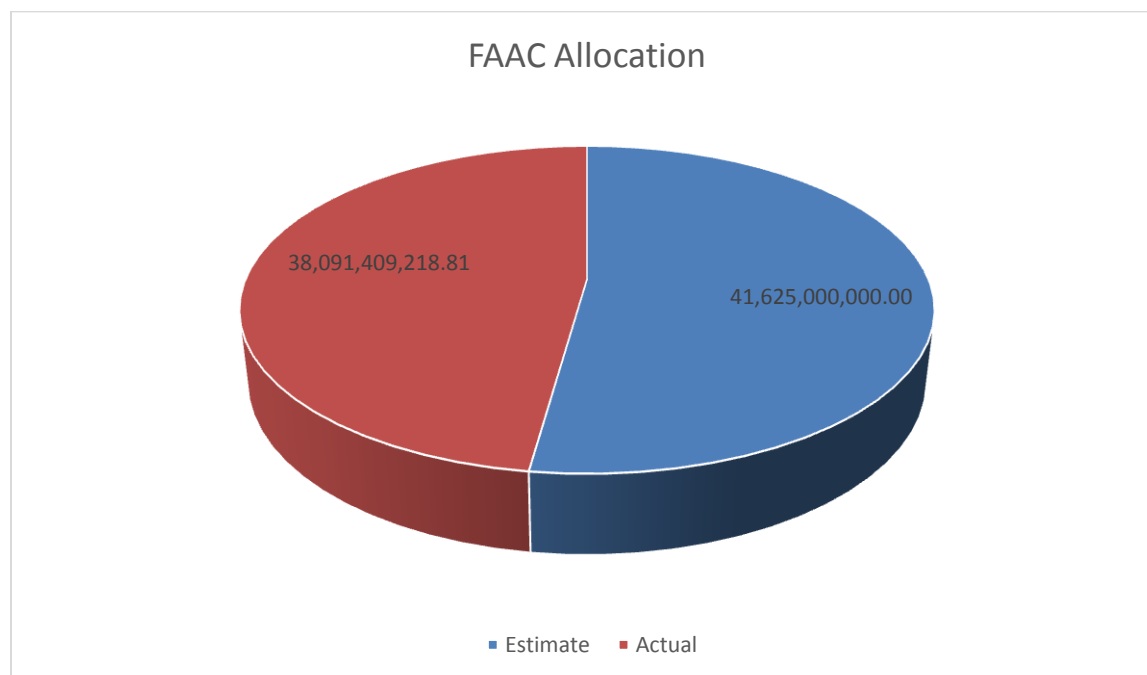
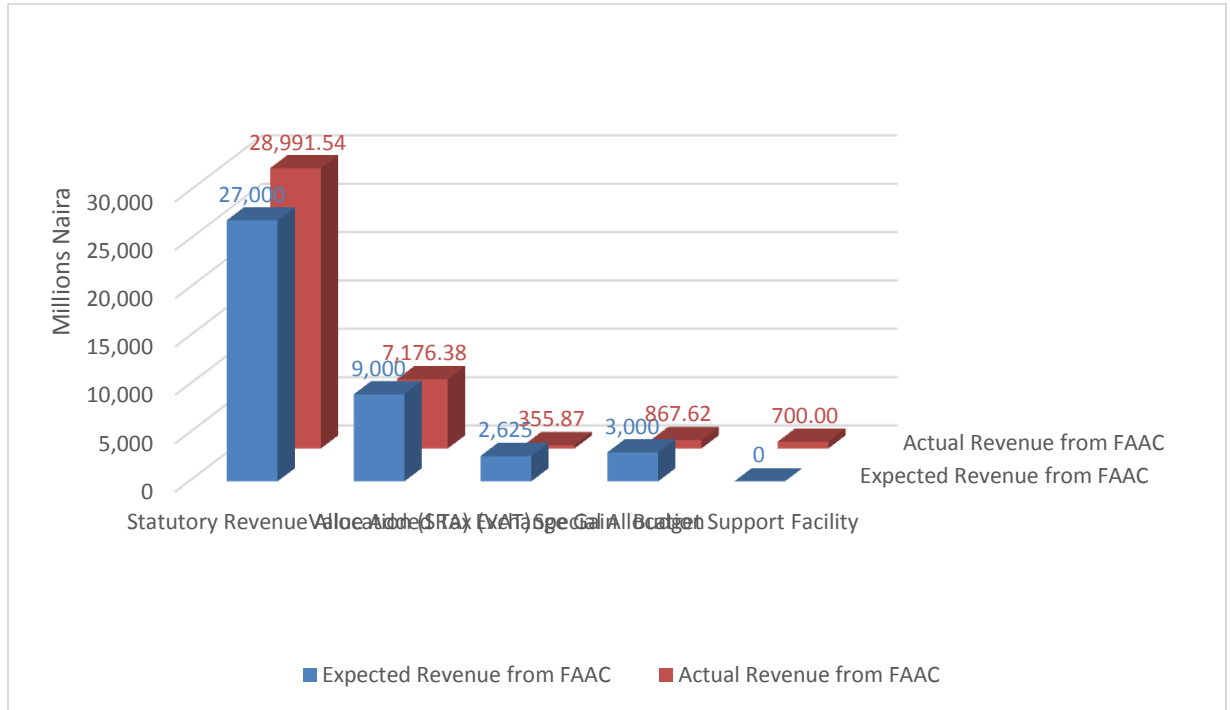


Table 1: Revenue Performance from the Federation Account from Jan to Sept 2018

S/No.	Source	Expected Revenue (Jan – Sept, 2018)	Actual Total Revenue (Jan – Sept, 2018)	Percentage (%) Performance of Expected SRA
1	Statutory Revenue Allocation (SRA)	27,000,000,000	28,991,543,749.56	107.38
2	Value Added Tax (VAT)	9,000,000,000	7,176,376,620.35	79.74
3	Exchange Gain	2,625,000,000	355,873,719.01	13.56
4	Special Allocation	3,000,000,000	867,615,129.89	28.92
5	Budget Support Facility	-	700,000,000.00	-
	Total	41,625,000,000	38,091,409,218.81	91.51%

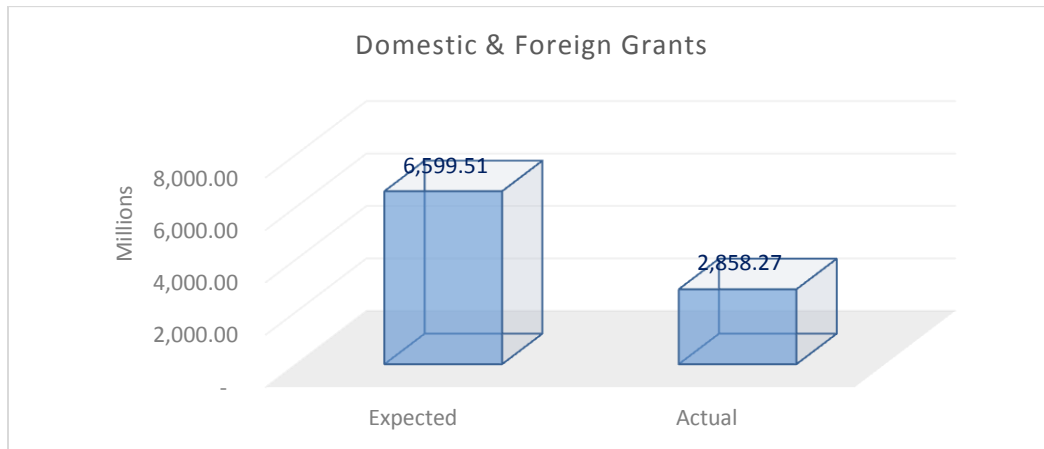
Details of the Federation Account Revenue performance are as shown in appendix ‘A’.

Fig.5: Revenue Performance from the Federation Account from Jan to Sept, 2018



Aids & Grants: During the period under review, Government anticipated local and foreign Aids & Grants to assist in the areas of SDGs-CGS, TETFUND Intervention to tertiary institutions, Ecological Fund, National Social Investment Programme as well as Grants from Development Partners to the tune of Six Billion, Five Hundred and Ninety Nine Million, Five Hundred and Ten Thousand, Five Hundred and Sixty Seven Naira (₦6,599,510,567.00) only. However, the sum of Two Billion, Eight Hundred and Fifty Eight Million, Two Hundred and Seventy One Thousand, Six Hundred and Fifty Naira, Sixty Kobo (₦2,858,271,650.60) only was recorded during this reviewing period, representing 43.31% performance. (See Appendix ‘G’)

Fig.6: Chart Representing Domestic and Foreign Grants Performance



c) **Domestic Loan:** The State Government planned for a Domestic Loan of Seven Billion, Five Hundred Million Naira (₦7,500,000.00), however, during the period under review, no loan was collected by the Government.

Overall Analysis of Expected Vs Actual Revenue Receipts as at September 2018

As mentioned before, a total of Ninety Four Billion, Four Hundred and Twenty Four Million, Fifteen Thousand, Six Hundred and Fourteen Naira (₦94,424,015,614.00) only was expected as revenue to the State for the period under review. However, as at 30th September, 2018, a total of Fifty Five Billion, Four Hundred and Seventy Million, Two Hundred and Thirty Eight Thousand, Eight Hundred and Sixty Six Naira, Four Kobo (₦55,470,238,866.04) only was realized as the total revenue receipts. This includes receipts from Statutory Revenue Allocation (SRA) from Federation Account, Internally Generated Revenue (IGR) as well as Grants, representing 58.75% of the total expected revenue during the period under review.

Fig. 7: A chart showing Comparative Revenue Performance of Nasarawa State from Q₁ to Q₃ 2018.

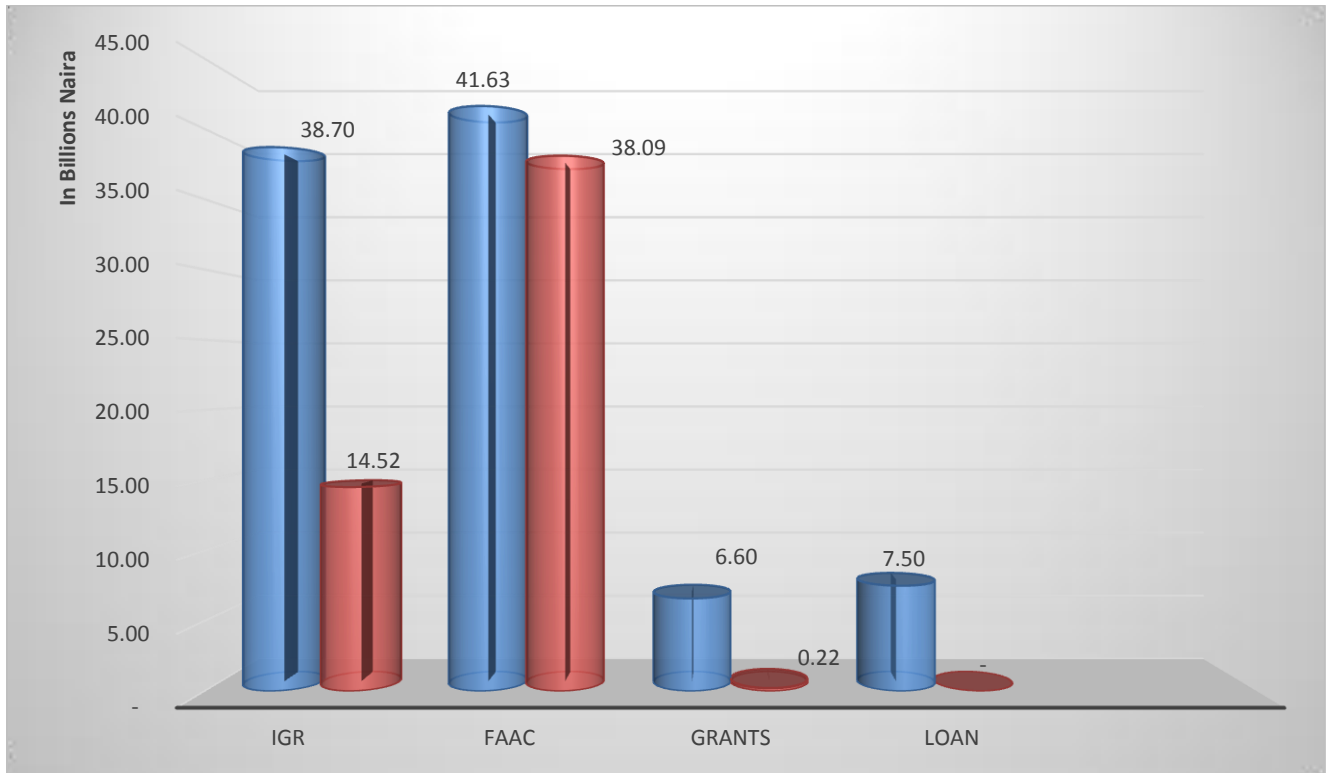
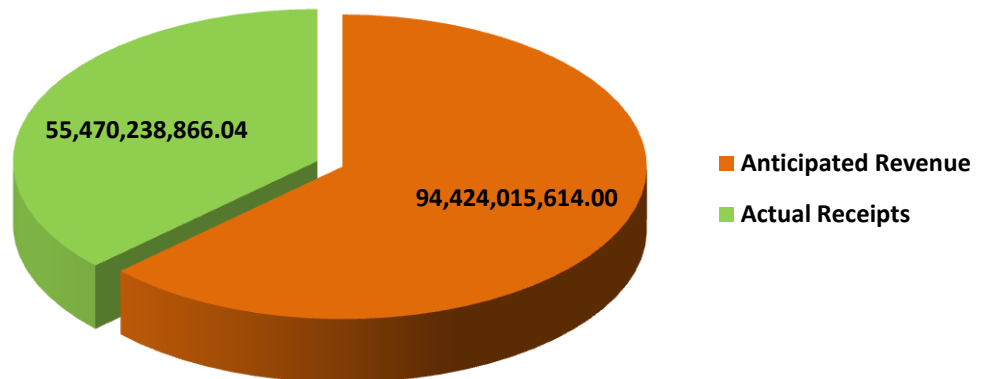


Fig. 8: Chart showing Anticipated versus Actual Total Revenue Performance of Nasarawa State as at Q₃ 2018.

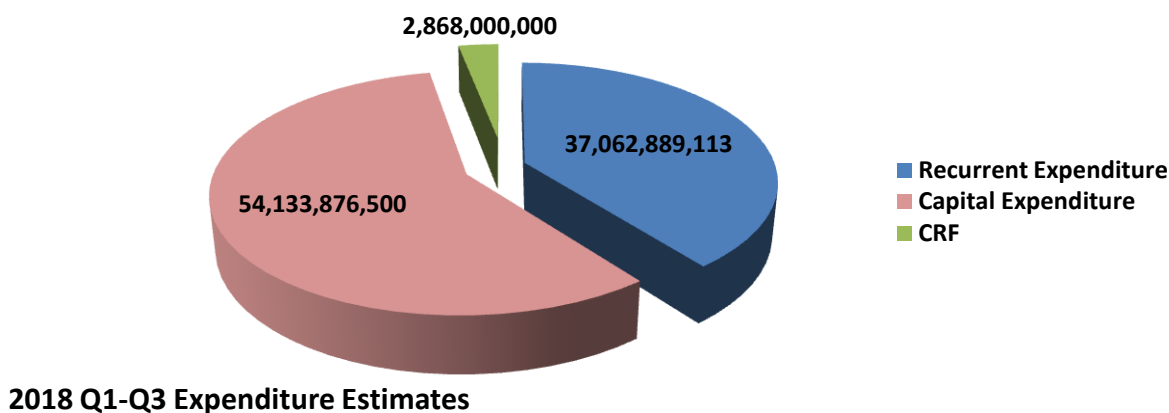


Actual Revenue Performance as at 30th September, 2018

EXPENDITURE PERFORMANCE

The total planned expenditure for the first to third Quarters of 2018 was put at Ninety Four Billion, Four Hundred and Twenty Four Million, Fifteen Thousand, Six Hundred and Fourteen Naira (₦94,424,015,614.00) only. This comprised the proposed recurrent spending of Thirty Seven Billion, Sixty Two Million, Eight Hundred and Eighty Nine Thousand, One Hundred and Fourteen Naira (₦37,062,889,114.00) only and capital spending of Fifty Four Billion, One Hundred and Thirty Three Million, Eight Hundred and Seventy Six Thousand, Five Hundred Naira (₦54,133,876,500.00) only as well as charges from consolidated revenue of Two Billion, Eight Hundred and Sixty Eight Million Naira (₦2,868,000,000.00) only.

Fig. 9: **Chart showing Recurrent, Capital Estimates and Consolidated Revenue Charges of Nasarawa State for Q₁ to Q₃ 2018.**

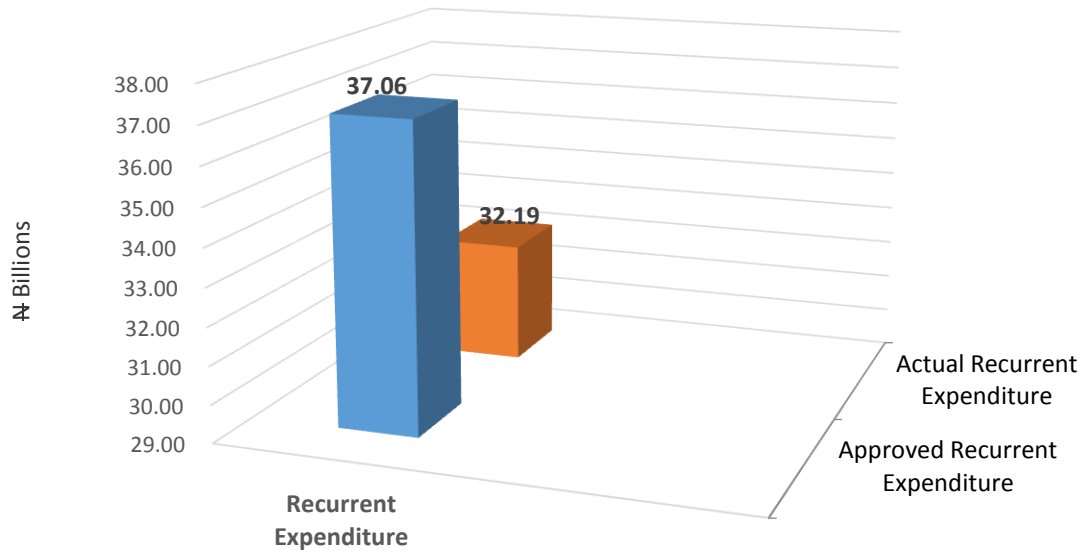


Recurrent Expenditure

This consists of two components; *Personnel Cost and Overhead Cost*. During the period under review, Government planned spending on recurrent items was Thirty Seven Billion, Sixty Two Million, Eight Hundred and Eighty Nine Thousand, One Hundred and Fourteen Naira (₦37,062,889,114.00). Out of this amount, a total of Thirty Two Billion, One Hundred and Ninety Four Million, Thirty Seven Thousand, Two Hundred and Nineteen Naira, Forty Six Kobo (₦32,194,037,219.46) only was expended on Salaries,

Pensions/Gratuities and Overhead Costs to the MDAs. Together this accounted for 86.86% of the total actual recurrent spending within the period.

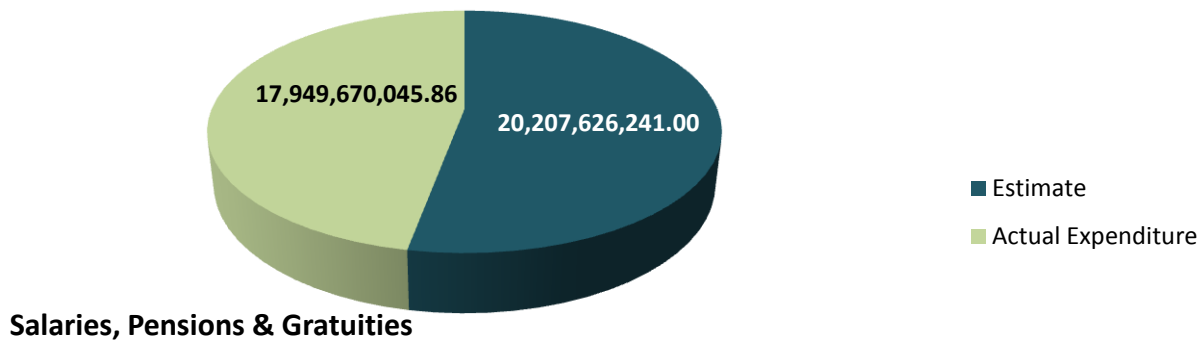
Fig. 10: Chart showing Components of Recurrent Expenditure.



Personnel Cost Component

The estimated Personnel Cost for Q₁ to Q₃ 2018 was Twenty Billion, Two Hundred and Seven Million, Six Hundred and Twenty Six Thousand, Two Hundred and Forty One Naira (₦20,207,626,241.00) only out of which the sum of Seventeen Billion, Nine Hundred and Forty Nine Million, Six Hundred and Seventy Thousand, Forty Five Naira, Eighty Six Kobo (₦17,949,670,045.86) only was utilized, representing 59.76%. (See Appendix 'E').

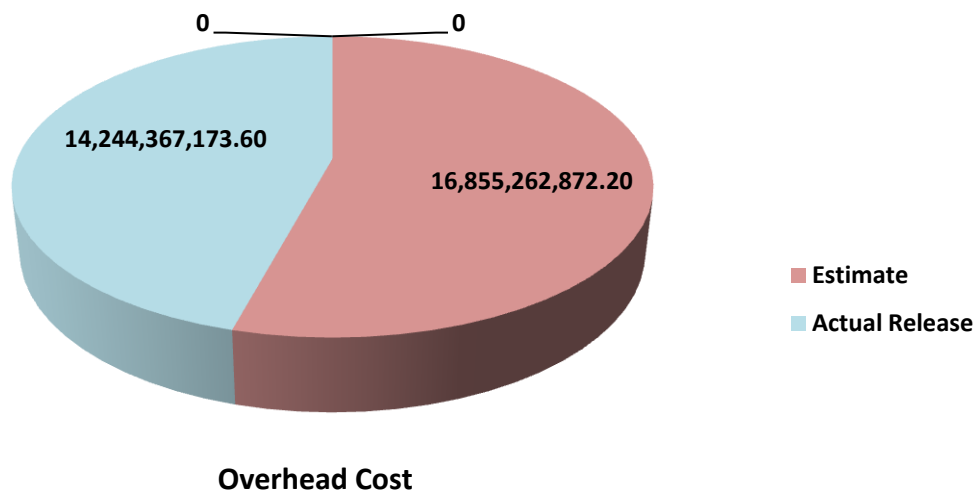
Fig. 11: **Chart showing Personnel Cost Performance in Q1 to Q3 2018.**



Overhead Cost Component

On the other hand, a total of Sixteen Billion, Eight Hundred and Fifty Five Million, Two Hundred and Sixty Two Thousand, Eight Hundred and Seventy Two Naira, Twenty Kobo (₦16,855,262,872.20) only was approved for Overhead cost. However, the sum of Fourteen Billion, Two Hundred and Forty Four Million, Three Hundred and Sixty Seven Thousand, One Hundred and Seventy Three Naira, Sixty Kobo (₦14,244,367,173.60) only was spent during the period under review. This represented 84.51% performance. (See Appendix ‘C’).

Fig. 12: **Chart showing Overhead Cost Performance from January to September, 2018.**



Capital Expenditure

Government spending on capital projects from the beginning of the FY to date amounted to Thirteen Billion, Six Hundred and Six Million, Four Hundred and Fifty Nine Thousand, Four Hundred and Eighty Five Naira, Forty Three Kobo (₦13,606,459,485.43) only. Compared to the projected figure of Fifty Four Billion, One Hundred and Thirty Three Million, Eight Hundred and Seventy Six Thousand, Five Hundred Naira (₦54,133,876,500.00) only signifying a Capital spending of 25.13%. (See Appendix 'D').

Fig. 13: Chart showing Capital Budget Performance from year to date.

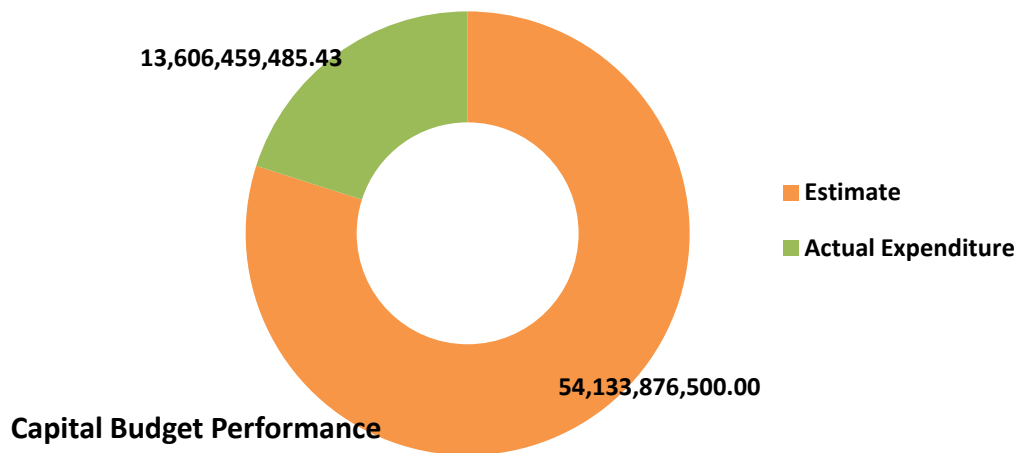
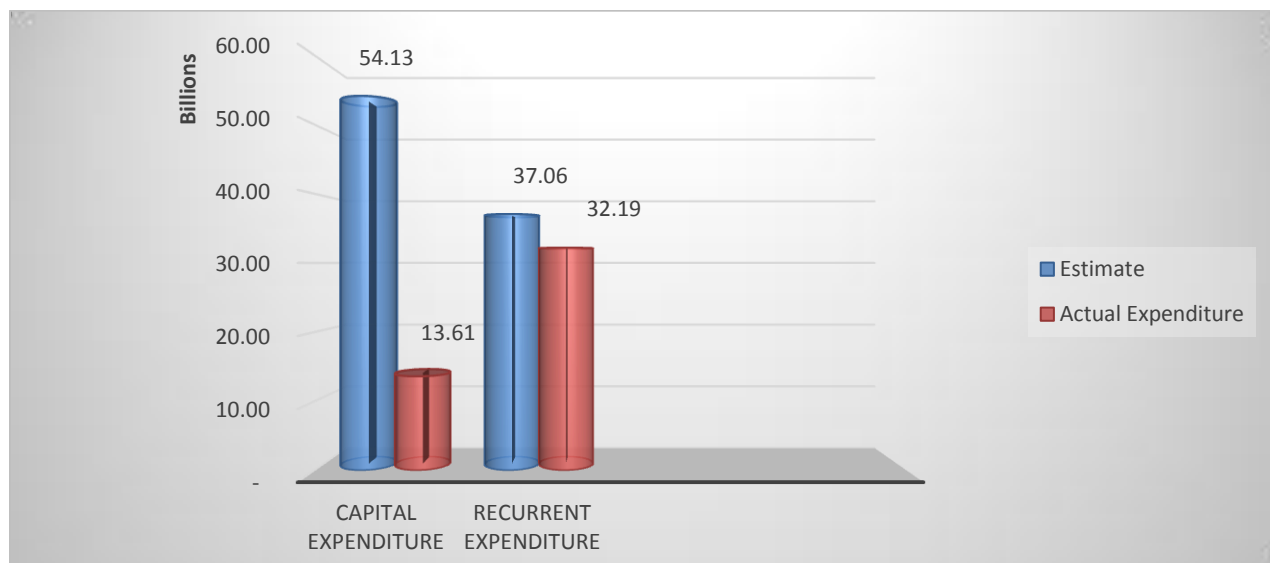


Fig. 14: Chart showing Capital Versus Recurrent Budget Performance as at Q3 2018.



Consolidated Revenue Fund Charges

There was an over-expenditure amounting to 400.34% performance during the reviewing period as far as the CRF is concerned. Out of a total of Two Billion, Eight Hundred and Sixty Eight Million Naira (₦2,868,000,000.00) only, Government expended a total sum of Eight Billion, Fifty Nine Million, Two Hundred and Thirty Four Thousand, Nine Hundred and Ninety Naira, Fifty Kobo (₦8,059,234,990.50) only on both External and Internal Debt Servicing as well as some first-line charges of Government. (See Appendix 'F').

Fig.15: Chart showing Budget Performance of CRF in Q₁ 2018

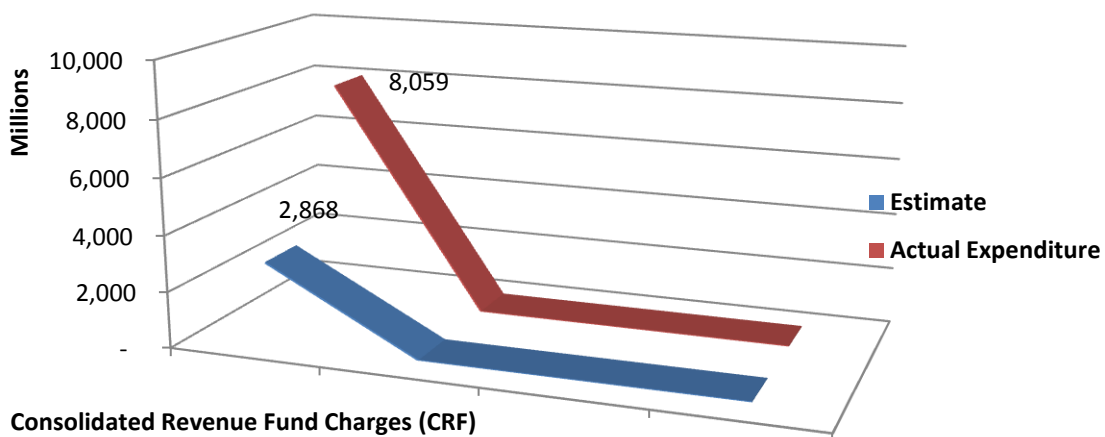
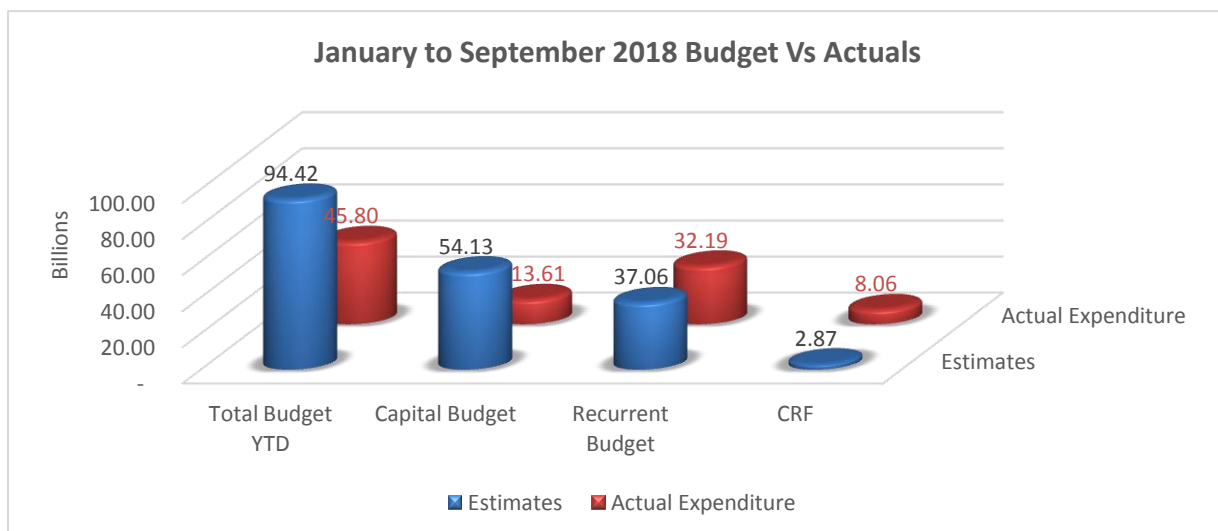


Fig. 16: Chart showing all Components of Budget: Estimates versus Actuals



Conclusion

In summary, Government intended to have an optimal provision of service in this FY, and from the analysis above, it could be deduced that the first three Quarters (Q₁, Q₂ & Q₃) Budget performance was fair implying that Government is on track. The budget implementation report for Q₃ shows that Government's overall planned expenditure stood at Ninety Four Billion, Four Hundred and Twenty Four Million, Fifteen Thousand, Six Hundred and Fourteen Naira (~~₦~~94,424,015,614.00) only and was able to meet up with basic budgetary provision of Civil Servants salaries, pensions/gratuities of retirees, settled part of contractual liabilities, government running cost and some capital spending to the tune of Fifty Three Billion, Eight Hundred and Fifty Nine Million, Seven Hundred and Thirty One Thousand, Six Hundred and Ninety Five Naira, Thirty Nine Kobo (~~₦~~53,859,731,695.39) only for the above budget components.

On CRF charges, Government settled most of the local contractors to cushion effect of the hard economic realities bedeviling the society that is why that aspect of the expenditure went up above and beyond the projection for the period.

It is hopeful, however, that the Q₄ and the FY budget implementation report 2018 performance will be desirable. This is so as economic uncertainties are declining while global oil prices are increasing, leading to increase in government revenue.

Ayuba Dogara Ayenajeh FCA

Honourable Commissioner.