

| <b>NOTES TO THE ACCOUNTS</b> |   |                 |                                 |                                 |
|------------------------------|---|-----------------|---------------------------------|---------------------------------|
| <b>S/N</b>                   | <b>DETAILS</b>                            | <b>SCHEDULE</b> | <b>ACTUAL 2018</b>              | <b>ACTUAL 2017</b>              |
|                              |   |                 | <b>N</b>                        | <b>N</b>                        |
|                              | <b>NOTE 1: STATUTORY ALLOCATION</b>       | <b>1</b>        |                                 |                                 |
|                              | 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                            |                 | -                               | -                               |
|                              | <b>TOTAL</b>                              |                 | <b><u>55,507,615,728.19</u></b> | <b><u>47,282,568,729.00</u></b> |
|                              | <b>NOTE 1A: EXTERNAL LOANS (NSHIP):</b>   | <b>15</b>       |                                 |                                 |
|                              | CSDA                                      |                 | -                               | 130,196,452.25                  |
|                              | NIGERIA HEALTH INVESTMENT PROJECT (NSHIP) |                 | -                               | 2,046,519,883.00                |
|                              | <b>TOTAL</b>                              |                 | <b><u>-</u></b>                 | <b><u>2,176,716,335.25</u></b>  |
|                              | <b>NOTE 1(B):- INTERNAL LOANS:</b>        | <b>14</b>       |                                 |                                 |
|                              | ECA CRUDE ACCOUNT LOAN TERM               |                 |                                 |                                 |
|                              | BUDGET SUPPORT FACILITY                   |                 | 700,000,000.00                  | 9,366,000,000.00                |
|                              | <b>TOTAL</b>                              |                 | <b><u>700,000,000.00</u></b>    | <b><u>9,366,000,000.00</u></b>  |
|                              | <b>NOTE 2: INDEPENDENT REVENUE (IGR)</b>  |                 |                                 |                                 |
|                              | <b>DIRECT TAXES -NOTE 2A</b>              | <b>2</b>        |                                 |                                 |
|                              | 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                    |
|                              | <b>TOTAL</b>                              |                 | <b><u>5,513,096,261.73</u></b>  | <b><u>4,761,574,008.00</u></b>  |
|                              | <b>6</b>                                  |                 |                                 |                                 |
|                              |   |                 |                                 |                                 |
|                              |   |                 |                                 |                                 |

| <b>NOTES TO THE ACCOUNTS</b> |   |                 |                                 |                                 |
|------------------------------|---|-----------------|---------------------------------|---------------------------------|
| <b>S/N</b>                   | <b>DETAILS</b>  | <b>SCHEDULE</b> | <b>ACTUAL 2018</b>              | <b>ACTUAL 2017</b>              |
|                              |   |                 | <b>N</b>                        | <b>N</b>                        |
|                              | <b>SUNDRY INCOME -NOTE 2B</b>   |                 |                                 |                                 |
| i.                           | LICENCES-GENERAL  | 3               | 164,902,924.25                  | 137,336,060.00                  |
| ii.                          | FEES-GENERAL  | 4               | 4,267,554,014.00                | 4,210,288,236.00                |
| iii.                         | FINES-GENERAL   | 5               | 3,474,009.00                    | 3,742,711.00                    |
| iv.                          | SALES-GENERAL   | 6               | 977,068,225.50                  | 346,750,200.00                  |
| v.                           | EARNINGS-GENERAL  | 7               | 546,606,654.84                  | 528,447,812.00                  |
| vi.                          | RENT ON GOVERNMENT BUILDINGS  | 8               | 27,298,843.19                   | 20,940,139.00                   |
| vii.                         | RENT ON LANDS & OTHERS  | 9               | 343,957,277.57                  | 296,242,195.00                  |
| viii.                        | REPAYMENTS - GENERAL  | 10              | 3,132,064,869.57                | 20,818,653.00                   |
| ix.                          | INVESTMENT INCOME   | 11              |                                 | -                               |
| x.                           | MISCELLANEOUS INCOME  |                 | -                               | -                               |
|                              | <b>TOTAL</b>  |                 | <b><u>9,462,926,817.92</u></b>  | <b><u>5,564,566,006.00</u></b>  |
|                              | <b>TOTAL INDEPENDENT REVENUE (IGR) - (Direct Taxes + Sundry Income)</b> |                 | <b><u>14,976,023,079.65</u></b> | <b><u>10,326,140,014.00</u></b> |
|                              | <b>NOTE 2C: OTHER REVENUE SOURCES:</b>                                  |                 |                                 |                                 |
|                              | DLI INCOME (INCLUDING INTEREST EARNED)                                  | 2A              | <b><u>191,346,638.00</u></b>    | <b><u>350,750,000.00</u></b>    |
|                              | <b>NOTE 2D: AIDS AND GRANTS</b>   |                 |                                 |                                 |
|                              | DOMESTIC GRANTS   | 12              | 1,371,221,997.84                | 1,127,636,250.00                |
|                              | FOREIGN GRANTS  | 13              | <u>172,519,938.89</u>           | <u>587,241,552.00</u>           |
|                              | <b>TOTAL</b>  |                 | <b><u>1,543,741,936.73</u></b>  | <b><u>1,714,877,802.00</u></b>  |

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| <b>S/N</b> | <b>DETAILS</b>  | <b>SCHEDULE</b> | <b>ACTUAL 2018</b> | <b>ACTUAL 2017</b> |
|------------|---|-----------------|--------------------|--------------------|
|            | <b>NOTE 3: PERSONNEL COSTS</b>                        | <b>18</b>       | <b>N</b>           | <b>N</b>           |
| 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      |

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| S/N | DETAILS  | SCHEDULE  | ACTUAL 2018                     | ACTUAL 2017                     |
|-----|--|-----------|---------------------------------|---------------------------------|
|     | <b>NOTE 3: PERSONNEL COSTS</b>                                       | <b>18</b> | <b>N</b>                        | <b>N</b>                        |
| 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                   |
|     | <b>TOTAL</b>   |           | <b><u>15,980,132,849.74</u></b> | <b><u>18,742,170,287.49</u></b> |
|     |  |           |                                 |                                 |
|     |  |           |                                 |                                 |
|     |  |           |                                 |                                 |
|     |  |           |                                 |                                 |

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| S/N | DETAILS   | SCHEDULE | ACTUAL 2018      | ACTUAL 2017      |
|-----|---|----------|------------------|------------------|
|     |   |          | N                | N                |
|     | <b>NOTE 4: OVERHEAD COSTS</b>                         | 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     |                  |

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

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| S/N | DETAILS   | SCHEDULE | ACTUAL 2018                     | ACTUAL 2017                     |
|-----|---|----------|---------------------------------|---------------------------------|
|     |   |          | N                               | N                               |
|     | <b>NOTE 5: GRANTS TO BOARDS &amp; PARASTATALS:</b>    |          |                                 |                                 |
| 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                    |
|     |   |          | -                               | -                               |
|     | <b>TOTAL</b>  |          | <b><u>4,954,059,872.66</u></b>  | <b><u>13,841,792.91</u></b>     |
|     | <b>NOTE 6 : CONSOLIDATED REVENUE FUND CHARGES:</b>    |          |                                 |                                 |
| 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                |
|     |   |          | -                               | -                               |
|     | <b>TOTAL</b>  |          | <b><u>2,818,737,613.79</u></b>  | <b><u>2,539,365,847.10</u></b>  |
|     | <b>NOTE 7: CONSTRUCTION/PURCHASE OF FIXED ASSETS:</b> |          |                                 |                                 |
| 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                  | -                               |
|     | <b>TOTAL</b>  |          | <b><u>24,093,793,308.19</u></b> | <b><u>21,687,965,640.87</u></b> |

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| S/N | DETAILS  | SCHEDULE | ACTUAL 2018                    | ACTUAL 2017                  |
|-----|--|----------|--------------------------------|------------------------------|
|     |  |          | N                              | N                            |
|     | <b>NOTE 8 REPAYMENT OF EXTERNAL LOANS:</b>           | 16B      |                                |                              |
| 1   | Nasarawa State - Plateau State Water Project         |          | 3,341,039.77                   | 3,332,167.40                 |
| 2   | Nasarawa State - Plateau State Water Project         |          | 13,697,053.15                  | 13,600,682.80                |
| 3   | Nasarawa State - Plateau State Water Project         |          | 3,492,150.94                   | 3,472,533.56                 |
| 4   | Nasarawa State Health System Development Project I   |          | 12,687,159.99                  | 12,599,191.89                |
| 5   | Nasarawa State Community Based Urban Dev. Project    |          | 106,226,235.95                 | 105,489,828.48               |
| 6   | Nasarawa State HIV/AIDS Programme                    |          | 42,573,302.77                  | 42,278,386.62                |
| 7   | Nasarawa State Community & Social Dvelopment Project |          | 14,268,481.46                  | -                            |
| 8   | Nasarawa State Third Fadama Projetcs                 |          | 14,268,481.46                  | -                            |
| 9   | Nasarawa State Health System Development Project II  |          | 10,148,769.72                  | -                            |
| 10  | Nasarawa State Health Investment Project             |          | -                              | -                            |
|     |  |          | -                              | -                            |
|     | <b>TOTAL</b>   |          | <b><u>220,702,675.21</u></b>   | <b><u>180,772,790.75</u></b> |
|     | <b>NOTE 9 REPAYMENT OF INTERNAL LOANS:</b>           | 16C      |                                |                              |
| 1   | 5BN - Security and Exchange Bond                     |          | 736,655,537.02                 | 637,452,060.15               |
| 2   | 3.9BN - Salary Bailout - Fidelity Bank Plc           |          | 95,264,457.32                  | 87,527,796.13                |
| 3   | 10BN - Infrastructural Dev. Loan - Access Bank Plc   |          | 220,730,227.10                 | 201,799,995.64               |
|     |  |          | -                              | -                            |
|     | <b>TOTAL</b>   |          | <b><u>1,052,650,221.44</u></b> | <b><u>926,779,851.92</u></b> |



**Nasarawa State Government 2018 Financial Report**

| S/N | DETAILS  | SCHEDULE | ACTUAL 2018             | ACTUAL 2017             |
|-----|--|----------|-------------------------|-------------------------|
|     |  |          | N                       | N                       |
|     | <b>NOTE 10 PROJECTS &amp; PROGRAMMES INTERVENTION FUNDS:</b> |          |                         |                         |
| 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            |
|     | <b>TOTAL</b>   |          | <b>7,227,393,587.99</b> | <b>8,894,029,511.51</b> |
|     | <b>NOTE 10 A TREASURIES AND BANK BALANCES:</b>               |          |                         |                         |
| 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    |
|-----|--|----------|---------------|----------------|
|     | <b>NOTE 10 A TREASURIES AND BANK BALANCES:</b>           |          | <b>N</b>      | <b>N</b>       |
| 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**

| <b>S/N</b> | <b>DETAILS</b>  | <b>SCHEDULE</b> | <b>ACTUAL 2018</b> | <b>ACTUAL 2017</b> |
|------------|---|-----------------|--------------------|--------------------|
|            | <b>NOTE 10 A TREASURIES AND BANK BALANCES:</b>        |                 | <b>N</b>           | <b>N</b>           |
| 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**

| <b>S/N</b> | <b>DETAILS</b>   | <b>SCHEDULE</b> | <b>ACTUAL 2018</b> | <b>ACTUAL 2017</b> |
|------------|--|-----------------|--------------------|--------------------|
|            | <b>NOTE 10 A TREASURIES AND BANK BALANCES:</b>                       |                 | <b>N</b>           | <b>N</b>           |
| 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          |

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| S/N | DETAILS   | SCHEDULE | ACTUAL 2018                     | ACTUAL 2017                     |
|-----|---|----------|---------------------------------|---------------------------------|
|     | <b>NOTE 10 A TREASURIES AND BANK BALANCES:</b>                            |          | <b>N</b>                        | <b>N</b>                        |
| 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                   | -                               |
|     |   |          | -                               | -                               |
|     | <b>Total</b>  |          | <b><u>5,055,989,016.71</u></b>  | <b><u>3,336,620,707.86</u></b>  |
|     |   |          |                                 |                                 |
|     |   |          |                                 |                                 |
|     | <b>NOTE 11 INVESTMENTS AND OTHER ASSETS:</b>                              |          |                                 |                                 |
| 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                  |
|     |   |          | -                               | -                               |
|     | <b>Total</b>  |          | <b><u>840,634,260.40</u></b>    | <b><u>840,634,260.40</u></b>    |
|     |   |          |                                 |                                 |
|     |   |          |                                 |                                 |
|     | <b>NOTE 12 INTERNAL LOANS:</b>  |          |                                 |                                 |
| 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                |
|     |   |          | -                               | -                               |
|     | <b>Total</b>  |          | <b><u>25,545,336,616.94</u></b> | <b><u>25,897,986,838.38</u></b> |
|     |   |          |                                 |                                 |
|     |   |          |                                 |                                 |
|     |   |          |                                 |                                 |
|     |   |          |                                 |                                 |

| S/N | DETAILS  | SCHEDULE | ACTUAL 2018                     | ACTUAL 2017                     |
|-----|--|----------|---------------------------------|---------------------------------|
|     |  |          | N                               | N                               |
|     | <b>NOTE 13 EXTERNAL LOANS:</b>                               |          |                                 |                                 |
|     |  |          | <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 Projctcs - (IDA)                 |          | 1,837,299,934.05                | 1,225,401,826.35                |
| 9   | Nasarawa State Health System Development Project II - (IDA)  |          | 1,004,947,809.25                | 669,357,602.39                  |
| 10  | Nasarawa State Health Investment Project - (IDA)             |          | 7,296,765,240.30                | 5,148,446,316.00                |
|     | <b>S/Total</b>   |          | <b><u>18,051,017,980.55</u></b> | <b><u>12,383,945,857.47</u></b> |
| 11  | Nigeria State Health Investment Project (NSHIP)              |          | -                               | 2,046,519,883.00                |
| 12  | CSDA   |          | -                               | 130,196,452.25                  |
|     | <b>S/Total</b>   |          | <b>-</b>                        | <b><u>2,176,716,335.25</u></b>  |
|     | <b>G/Total</b>   |          | <b><u>18,051,017,980.55</u></b> | <b><u>14,560,662,192.72</u></b> |