



NASARAWA STATE GOVERNMENT OF NIGERIA

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

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*MINISTRY OF FINANCE, BUDGET AND PLANNING,*

*LAFIA.*

### List of Abbreviations/Acronyms

Abbreviation/Terms	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Accounts
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment
INTOSAI	International Organization of Supreme Audit Institutions
ISA	International Standard on Auditing
ISSAIs	International Standard of Supreme Audit Institution (ISSAIs).
PfoR	Program for Result
SFTAS	State Fiscal Transparency, Accountability and Sustainability



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**NASARAWA STATE GOVERNMENT  
ANNUAL REPORT OF THE ACCOUNTANT-GENERAL AND FINANCIAL STATEMENTS OF  
NASARAWA STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

**PREFACE TO THE NASARAWA STATE FINANCIAL STATEMENTS AND ANNUAL REPORT OF THE ACCOUNTANT-GENERAL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

The Annual Report of the Nasarawa State Accountant-General for fiscal year 2022 contains a report of financial operations as well as the Consolidated Financial Statements of Nasarawa State Government for the year ended 31<sup>st</sup> December, 2022. The Annual report and the General Purpose Financial Statements and the attached notes to the Accounts are in line with the recommendation of the Technical Sub-Committee of the Federation Account Allocation Committee (FAAC).

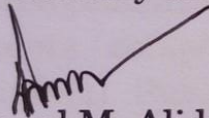
Due to non-conclusion in valuing the assets register during the year, the implementation of the accrual basis of accounting to ensure that all assets and liabilities of Government are brought into the books of accounts during the fiscal year 2022 is further deferred until the assets register is updated.

The Annual Report of the Nasarawa State Accountant-General for fiscal year 2022 is produced to meet the needs of Users which include the citizens, elected representatives, taxpayers, investors, creditors research institutions, banks, suppliers, the media and international organizations in assessing the financial activities of the State.



It may interest you to note that the State Commissioner of Finance under the Finance (Control Management) Act of 1958 as amended is responsible to supervise the expenditure and finances of the State Government, ensuring that a full account is made to the Legislature and its Financial control is maintained and for such purpose shall, subject to the provisions of the Constitution of the federal Republic of Nigeria 1999 and of the Finance (control and management) Act 1958 as amended, have the authority in the management of the consolidated Revenue fund and the supervision, control and regulation of all matters relating to the financial affairs of the State Government which are not by law assigned to any other Commissioner.

In that regard, the Commissioner of Finance may make regulation, give instructions and issue such directives for the betterment of carrying out the intent and purposes of the House of Assembly, and for the safety, economy and advantage of the public revenue and property.



**Emmanuel M. Alidzi**

*Permanent Secretary,*

*Ministry of Finance, Budget & Planning*

*Nasarawa State*

*27<sup>th</sup> June, 2023*



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NASARAWA STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

**STATEMENT OF RESPONSIBILITY**

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 now CAP 144 LFN, 1990, the financial regulations (2000). The Financial Statements comply with Generally Accepted Accounting Practice (GAAP) and the provisions of International Public-Sector Accounting (IPSAS) issued by the International Public-Sector Accounting Board (IPSASB). In addition, the Statements are in agreement with the Pronouncement of the Federation Account Allocation Committee (FAAC) on the Standardized General Purpose Financial Statements Format for Cash Basis of Accounting.

The Accountant-General is responsible for the compilation and management of the accounts of the State Government and for the custody and safety of public moneys and other resources of the State Government.

In addition to fulfilling the accounting and financial reporting responsibilities, the Accountant-General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within Statutory provision and the Financial resources are applied and used for the purpose intended.



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In preparing these General Purpose Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgements and estimates and adequate disclosure of all Public Financial Resources.

Responsibility for the integrity and objectivity of the Financial Statements rest entirely with the Government, therefore, these General Purpose Financial Statements reflect the financial position of Nasarawa State Government as at 31st December, 2022 and its operations for the year ended at that date.

The Accountant-General hereby accept the responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 Cap 144 LFN as amended.

The efforts of all officers of the Treasury Headquarters, the Accounting officers of Ministries, Extra Ministerial Departments and Agencies are worthy of mention and recognition in the preparation of this report.

**Rt. Hon. DR. Musa Ahmed Mohammed FCNA**

Accountant-General

Nasarawa State.

27<sup>th</sup> June, 2023



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**ANNUAL REPORT OF THE ACCOUNTANT-GENERAL AND FINANCIAL STATEMENTS OF  
NASARAWA STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

**INTRODUCTION**

In line with the adoption of the International Public-Sector Accounting Standards (IPSAS) in Nigeria, a Standardized Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all the tiers of Government in Nigeria.

The Standardized COA and the GPFS is hereby adopted by the Nasarawa State Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Nasarawa State.

These policies shall form part of the universally agreed framework for financial reporting in Nasarawa State.



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**IPSAS Cash Basis of Accounting**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when cash (including cash equivalent) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Nasarawa State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings and non-cash assets that include receivables, investments and property, plant and equipment.



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**STATEMENT OF ACCOUNTING POLICES**

These are the specific principles, basis, conventions, rules and practices adopted by the Nasarawa State Government of the Federal Republic of Nigeria in preparing and presenting the General Purpose Financial Statements.

The general purpose Financial Statements have been prepared in accordance with the following accounting policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the requirements of the GPFS Formats issued by FAAC.

This Accounting Policy addresses the following fundamental accounting issues:

- i. Definition of Accounting Terminologies
- ii. Recognition of Accounting Items
- iii. Measurement of Accounting Items
- iv. Treatment of Accounting Items.



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Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Nasarawa State.

**1. Accounting Terminologies/Definitions**

- i. **Accounting Policies:** These are the specific principles, basis, conventions, rules and practice adopted by the Nasarawa State Government in preparing and presenting Financial Statements.
- ii. **Cash:** Cash comprises cash in hand, demand deposits in financial Institutions and cash equivalents.
- iii. **Cash Equivalents:** These are short-term, bank overdraft and other short term highly liquid investments with original maturity of three years or less, which are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value. Bank overdrafts are shown separately on the face of the statement of Assets and liabilities.
- iv. **Cash basis:** Means a basis of accounting that recognizes transactions and other events only when cash is received or paid



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- v. **Cash flows:** These are inflows and outflows of cash. It excludes movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- vi. **Cash receipts:** These are cash inflows
- vii. **Cash payments:** These are cash outflows.
- viii. **Cash controlled by Nasarawa State Government:** Cash is deemed to be controlled by the Nasarawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives such as acquiring of capital assets or repaying its debt.
- ix. **Government Business Enterprises:** These are departments or agencies that has all the following characteristics:
- An entity with the power to contract in its own name;
  - Has been assigned the financial and operational authority to carry on a business;



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- Sells goods and services in the normal course of its business to other MDAs and the general public at a profit or full cost recovery;
- Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
- Is controlled by a public-sector management or the government.

x. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

### 2. General Purpose Financial Statements (GPFS)

The General Purpose Financial Statements (GPFS) comprise of Statement of cash receipts and payments and other Statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Nasarawa State Government, and Accounting Policies and Notes to the Financial



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Statements. In Nasarawa State, the components of the GPFS covered by the Accounting Policies comprises of the followings:

- i. **Statement 1- Cash Flow Statement:** The Cash Flow Statement is presented as Statement No. 1 of this report and is prepared in accordance with the format provided by FAAC IPSAS Committee on the implementation of IPSAS Cash Basis of Accounting in Nigeria.

The Statement recognizes all cash receipts, cash payments and cash balances controlled by Nasarawa State Government and separately identifies payments made by third parties on behalf of the State Government during the year in three (3) sections vis-a-viz:

- a. **Operating Activities** – include cash received from all income sources of Government and record the cash payments made for the supply of goods and services.
- b. **Investing Activities** – covers those activities relating to the acquisition and payment of Non-Current Assets.
- c. **Financing Activities** – comprises the activities that causes changes in equity such as grants and loans.



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- ii. **Statement 2 - Statement of Assets and liabilities:** This represent the Statement of Financial Position of the State (also known as Balance Sheet). Assets consist of the Liquid Cash, Staff Debtors and Investments while Liabilities consist of balances of the Statutory Funds such as Consolidated Revenue Fund, Capital Development Fund and outstanding debts (Internal and External) of the State Government.

The Liquid cash consists of the cash balance of the Consolidated Revenue Fund Account, cash balances in the books of Ministries, Departments and Agencies while Liabilities consists of the balances of Capital Development Funds and loans.

- iii **Statement 3 - Statement of Consolidated Revenue Fund:** This represent the Statement of Recurrent Financial Performance (also known as Profit and Loss Account). It discloses the aggregate balance of the revenue and expenditure for the year after all the recurrent revenue and expenditure have been fully recognized.



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iv. **Statement 4- Statement of Capital development Fund:** This represent the Statement of Capital Financial Performance (also known as Capital Expenditure).

v. **Notes to the Accounts:** These covered additional disclosures to explain the GPFS and Accounting Policies as well as Explanatory Notes.

**3. Basis of preparation and other Legal Provisions.**

The General purpose Financial Statements have been prepared under the historical cost convention and in accordance with International Public-Sector Accounting Standards (IPSAS) in line with the requirements of the GPFS Format of Cash Basis of accounting issued by the Financial Reporting Council of Nigeria and other applicable standards as defined by the Fiscal Responsibility Law (FRL). In addition, the GPFS are in compliance with the provisions of the Finance (Control and management) Act 1958 now CAP 144 LFN, the Financial Regulations (2000) and other known legal requirements of Nasarawa State Government.



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**4. Fundamental Accounting Concepts**

The following fundamental accounting concepts are taken as the basis of preparation of this account and reporting in Nasarawa State.

- Cash Basis of Accounting;
- Under stability;
- Materiality;
- Relevance;
- Going Concern Concept;
- Consistency Concept;
- Prudence; and
- Completeness.

5. **Accounting period:** The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.



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6. **Reporting currency:** The GPFS are prepared and presented in Nigerian Naira (₦), which is the legal tender of the Federal Republic of Nigeria and also the Functional Currency of the Nasarawa State Government.
7. **MDA for Consolidation:** The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Nasarawa State Government except Government Business Enterprises GBES).
8. **Comparative Information:** The GPFS disclose all numerical information relating to previous period (at least one year). Where necessary, figures included in the prior period Financial Statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's GPFS.



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9. **Budget Figures:** These are figures from the approved initial annual budget and supplementary budget as approved in accordance with the Appropriation Law of Nasarawa State. The GPFS are classified in the same format as contained in the State Budget and in accordance with the approved National Chart of Accounts.
10. **Receipts:** These are Cash inflows within the financial year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, and External Assistance (from Bilateral and Multilateral Agencies). Other receipts include Aid and Grants, borrowings, Capital receipts (Sales of Government Assets etc.), Receipts from trading activities and other Cash Receipts. These items are disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS format with accompanying Notes Provided.



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

11. **External Assistance** – These are funds received as loan from external sources to be paid back at an agreed period of time and are categorized either as Bilateral or Multilateral. The External Loans receipts are disclosed separately under Statement of Cash receipts and Payment for the year.
12. **Other Borrowing/Grants & Aids Received** - These are categorized as either Short or Long-term Loans. Short-Term loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans, grants and Aids are separately disclosed under Statement of Cash Receipts and Payments for the year.



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**13. Interest Received**

Interest actually received during the financial year are recognised as a receipt under item 'Other Receipts'.

**14. Government Business Activities.**

Cash Receipts from Trading Activities are received as net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total Receipts from all trading activities are disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.

Where gross revenue is received, corresponding payments are charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

- 15. Payments:** These are Recurrent and Capital Cash outflows made during the financial year and are categorized by Function and/or by sector in the statement of Cash Receipts and Payment. Payment for purchase of items of capital nature (e.g. PPE) are expensed in the year in which the item has been purchased and are disclosed under capital payments.



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Investments in PPE are also treated in the same way as Capital Purchase. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

16. **Loan Granted:** Payments to other Government and Agencies in form of loans during the year are shown separately in the statement of Receipts and payments. Amount disclosed are actual amount paid during the year.
17. **Loan Repayments:** Cash receipts from loans granted to other agencies and Government are classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed are actual amount received during the year.
18. **Interest on Loans:** Actual Interest on loans and other bank commissions charged on Bank Accounts during the year are treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.



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19. **Foreign Currency Transactions:** Foreign currencies transactions throughout the year are converted into Nigerian Naira at the exchange rate (Central Bank of Nigeria - CBN) ruling at the dates of the transactions. Foreign currency balances as at the year end, are translated at the exchange rates prevailing on that date. The Central Bank of Nigeria official Exchange rate of Naira to the Dollar of ₦410.15 was used during the year.

At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses are recognized in the Statement of Cash Receipts and Payments either as Receipts/Payments respectively.

20. **Prepayments:** Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.



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21. **Investments:** Cash payments made for investment purposes such as purchase of government stock, Treasury Bills and Certificates of Deposit are Capital Costs and are disclosed as purchase of Financial Instruments. They are separately disclosed in GPFS (Statement of Receipts and Payments) under capital payments.
22. **Leases:** Cash payment for Finance Leases, which effectively transfer to the State Government substantially all the risks and benefits incidental to ownership of the leased item are treated as capital payment and disclosed in the Statement of Cash Receipts and Payments. Operating lease cash payments, where the lessors effectively retain substantially all the risk and benefits of ownership of the leased items, are treated as operating expenses.
23. **Cash Balances:** This includes cash in hand, at bank and cash equivalents at the end of the Financial Year.



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24. **Advances:** The Government policy specifically states that all Cash Advances are to be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent in the cash flow statement since there shall be no proof that such funds have been utilized.

25. **Disclosure Note in State Financial Statements for Year 2022**

Nasarawa State is participating in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). For participation in the Program, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Results which terms are defined in Subsidiary Grant Agreement dated December 14, 2020. The achievement of performance by the State is verified by an Independent Verification Agent.



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The Program Expenditure Framework for SFTAS Program comprises of the recurrent expenditures incurred in the following budget lines:

MDAs	2022			2021			2020		
	PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL
	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
Ministry of Finance Budget and Planning	50,342,024.45	469,901,860.01	520,243,884.46	74,427,092.41	963,138,707.95	1,037,565,800.36	10,941,584.28	38,856,486.34	49,798,070.62
Accountant - General Office	1,873,353,251.72	8,125,685,297.76	9,999,038,549.48	267,411,085.68	265,077,037.75	532,488,123.43	52,330,408.29	31,131,569.56	83,461,977.85
Board of Internal Revenue	138,277,725.33	808,945,366.45	947,223,091.78	121,403,776.77	314,066,828.39	435,470,605.16	18,828,254.96	8,157,766.50	26,986,021.46
<b>TOTAL</b>	<b>2,061,973,001.50</b>	<b>9,404,532,524.22</b>	<b>11,466,505,525.72</b>	<b>463,241,954.86</b>	<b>1,542,282,574.09</b>	<b>2,005,524,528.95</b>	<b>82,100,247.53</b>	<b>78,145,822.40</b>	<b>160,246,069.93</b>

The State was found eligible to participate in the SFTAS PforR in the year 2018, 2019 and 2020. Verification of the DLIs was carried out in the respective years where the earned amount was paid in year 2020, 2021 and 2022 respectively as per the table below.

	2022	2021	2020	TOTAL
	=N=	=N=	=N=	=N=
Amount earned for 2022 Performance	5,084,727,000.00			5,084,727,000.00
Amount earned for 2021 Performance		2,854,390,000.00		2,854,390,000.00
Amount earned for 2020 Performance			4,408,000,000.00	4,408,000,000.00
<b>TOTAL</b>	<b>5,084,727,000.00</b>	<b>2,854,390,000.00</b>	<b>4,408,000,000.00</b>	<b>12,347,117,000.00</b>



ACCOUNTANT-GENERAL'S ANNUAL REPORT WITH FINANCIAL STATEMENTS

**OFFICE OF THE ACCOUNTANT - GENERAL  
NASARAWA STATE**

All correspondence should be addressed to the Accountant - General

Tel:.....

Fax:.....



Treasury Headquarters,  
Ministry of Finance  
P.M.B. 047, Lafia.

Ref:.....

Date: *June, 27, 2023*

During the year under review (2022), Nasarawa State is among the benefiting States which assessed grant to mitigate the effect of Covid-19 Pandemic through the Federal Government intervention Program - Covid-19 Action Recovery and Economic Stimulus Program (NG-CARES). The program was designed in such a way that funds received as grant are being utilised through Delivery Platforms with assigned Disbursement Linked Indicators (DLIs) which terms are defined in the General Operations Manual.

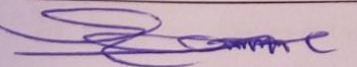
Participating States are to utilise the grants advanced to them for the purpose intended and to be verified by Independent Verification Agent to determine performance against the set DLIs.

Below is the extract of expenditure during the financial year 2022.

NASARAWA STATE NG-CARES EXPENDITURE ITEMS FY 2022				
DETAILS OF EXPENDITURE	MIN OF FINANCE	CSDA	FADAMA	TOTAL
SALARY	6,215,500.00	18,100,500.00		24,316,000.00
STAFF ALLOWANCE	2,560,000.00	10,120,000.00	30,474,197.82	43,154,197.82
LOCAL TRAVEL & TRANSPORT: TRAINING	590,000.00	4,917,220.00	199,500.00	5,706,720.00
LOCAL TRAVEL & TRANSPORT: OTHERS	2,570,000.00	2,477,500.00	6,079,600.00	11,127,100.00
INTERNET ACCESS CHARGES		250,000.00		250,000.00
OFFICE STATIONERIES / COMPUTER CONSUMABLES	193,750.00	610,100.00	659,310.00	1,463,160.00
PRINTING OF NON SECURITY DOCUMENTS	109,500.00	233,000.00	1,300,000.00	1,642,500.00
PRINTING OF SECURITY DOCUMENTS			140,000.00	140,000.00
MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	871,000.00	916,300.00	3,158,952.50	4,946,252.50



MAINTENANCE OF OFFICE FURNITURE	14,200.00	0	1,020,175.00	1,034,375.00
MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	21,000.00	318,800.00	41,820.00	381,620.00
MAINTENANCE OF OFFICE / IT EQUIPMENTS	439,500.00	200,000.00	580,100.00	1,219,600.00
MAINTENANCE OF PLANTS/GENERATORS		109,000.00		109,000.00
OTHER MAINTENANCE SERVICES		359,910.00		359,910.00
LOCAL TRAINING	7,764,500.00		473,500.00	8,238,000.00
INTERNATIONAL TRAINING	0			0
SECURITY SERVICES		1,073,050.00		1,073,050.00
CLEANING & FUMIGATION SERVICES		242,750.00		242,750.00
FINANCIAL CONSULTING	5,546,800.00			5,546,800.00
MOTOR VEHICLE FUEL COST	285,000.00	235,000.00	104,600.00	624,600.00
PLANT / GENERATOR FUEL COST		338,000.00		338,000.00
BANK CHARGES (OTHER THAN INTEREST)	8,671.78	44,808.67	64,152.27	117,632.72
REFRESHMENT & MEALS	1,002,800.00	1,690,000.00	968,700.00	3,661,500.00
HONORARIUM & SITTING ALLOWANCE	904,000.00	120,000.00	3,615,809.81	4,639,809.81
PUBLICITY & ADVERTISEMENTS	390,000.00	220,000.00	699,300.00	1,309,300.00
STAFF WELFARE			475,900.00	475,900.00
RESEARCH, STUDY & PUBLICATION	3,713,625.00			3,713,625.00
COLLABORATION WITH PARTNERS (FG NLTP, DEVELOPMENT PARTNERS, PPP ETC)			4,875,000.00	4,875,000.00
ADVOCACY PROGRAMME			1,095,000.00	1,095,000.00
FORUMS - GENERAL			1,685,000.00	1,685,000.00
SUPPORTIVE SUPERVISION, MONITORING & EVALUATION - GENERAL	1,700,000.00	13,061,000.00	19,670,506.09	34,431,506.09
SFTAS/ STATISTICAL DATA COLLECTIONS & PRODUCTION	675,000.00			675,000.00
COMMITTEE, PANEL, TRIBUNALS/ OTHER MISCELLANEOUS		6,582,500.00		6,582,500.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,102,570.00		248,000.00	3,350,570.00
PURCHASE OF COMPUTERS			800,000.00	800,000.00
PURCHASE OF COMPUTER PRINTERS			512,275.00	512,275.00
PURCHASE OF AGRICULTURAL EQUIPMENT			231,536,790.00	231,536,790.00
PROCUREMENT OF DIGITAL EQUIPMENT			657,724.37	657,724.37
PROCUREMENT OF ICT EQUIPMENT	4,775,300.00			4,775,300.00
PURCHASE OF PROJECTOR/SLIDE			703,750.00	703,750.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE		122,499,485.26		122,499,485.26
DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)		114,009,632.01		114,009,632.01
STRATEGIC RESOURCE MOBILIZATION & SUSTAINABILITY PLAN		64,203,520.00	132,000,000.00	196,203,520.00
	43,452,716.78	362,932,075.94	443,839,662.86	850,224,455.58

  
**Rt. Hon. DR. Musa Ahmed Mohammed FCNA**  
 Accountant-General  
 Nasarawa State.  
 27<sup>th</sup> June, 2023



## OFFICE OF THE ACCOUNTANT - GENERAL NASARAWA STATE



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Treasury Headquarters,  
Ministry of Finance  
P.M.B. 047, Lafia.

Ref:.....

Date: *June, 27, 2023*

### THE FINANCIAL YEAR 2022 BUDGET

Year 2022 Fiscal Appropriation Act was passed into Law by the House of Assembly with an appropriated amount of One Hundred and Ten Billion, Eight Hundred and Forty-Nine Million, Nine Hundred and Fifty-Four Thousand, Eight Hundred and Seventy-Nine Naira, Forty-Nine Kobo (N110,849,954,879.49) only.

This is made up of Recurrent Expenditure of Seventy One Billion, Seven Hundred and Seventy Million, Five Hundred and Twelve Thousand Four Hundred and Fifty-Eight Naira Fifty-Seven Kobo N71,770,512,458.57 only with the Personnel cost having the total sum of (N41,440,400,830.57) while the overhead cost stood at (N30,330,111,623.00) respectively. The total size of the Capital Expenditure is Thirty-Nine Billion, Seventy-Nine Million, Four Hundred and Forty-Two Thousand, Four Hundred and Twenty Naira, Ninety-Two Kobo (N39,079,442,420.92) only.

During the financial year, an amended Appropriation Act was passed into Law with adjustments in both anticipated revenue and expenditure in some Economic due to the urgency demand for the implementation and completion of projects in line with the current economic realities as well as new policies, projects and programmes of the current Administration.

**Rt. Hon. DR. Musa Ahmed Mohammed** FCNA

Accountant-General

Nasarawa State

27<sup>th</sup> June, 2022



**OFFICE OF THE AUDITOR - GENERAL  
NASARAWA STATE**



**Audit Headquarters  
Nasarawa State of Ni  
Private Mail No. 51  
Lafia.**

**Date: June, 27, 2023**

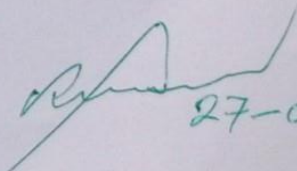
**AUDITOR GENERAL CERTIFICATION**

The Financial Statements and Accounts of the Government of Nasarawa State of Nigeria for the ended December 31, 2022 have been audited in accordance with section 125(2) and (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 14(1)a-g of the Nasarawa State Public Audit Law, 2021.

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public-Sector Accounting Standards (IPSAS) cash basis as described in Notes 1 to 25. I have obtained all relevant information and explanation that to the best of my knowledge was relevant and necessary for the purpose of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis of my opinion.

I performed financial compliance audit in accordance with the International Standard on Auditing (ISA) and International Standard of Supreme Audit Institution (ISSAIs).

  
27-06-2023



**OFFICE OF THE AUDITOR - GENERAL  
NASARAWA STATE**

OUR REF:.....  
YOUR REF:.....



Audit Headquarters  
Nasarawa State of Nigeria  
Private Mail No. 51  
Lafia.

Date: June, 27, 2023

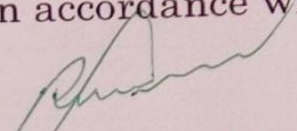
**AUDITOR GENERAL CERTIFICATION**

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Nasarawa State for the year ended December 31, 2022 and the transactions for the fiscal year ended on that date.

**Special Opinion**

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted State Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The expenditure framework and receipts are detailed in Note 25 in the attached General Purpose Financial Statements of Nasarawa State Government. Equally, the NG-CARES funds were adequately utilized by the Delivery platforms for the purpose intended in line with the DLIs as contained in the disclosure Note 25.

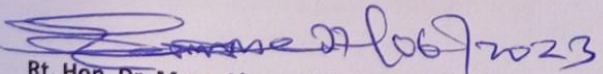
In my opinion, Note 25 presents fairly, in all material respects, the expenditures incurred and funds received against the SFTAS PforR and NG-CARES by the State for the year ended December 31, 2022 required in accordance with IPSAS.

  
**Lamus A. Rayyanu** *FCNA, FMNES*  
Auditor General  
Nasarawa State.  
June 27, 2023



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**STATEMENT NO. 1**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022**

FINAL BUDGET YEAR 2022 ₦	DETAILS	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
	<b>RECEIPTS:</b>			
34,000,000,000	STATUTORY ALLOCATION - FAAC	1A	35,008,814,791.46	31,906,266,020.79
11,230,000,000	OTHER STATUTORY ALLOCATION	1B	11,300,029,578.26	3,175,105,105.40
20,048,430,000	VALUE-ADDED TAX (VAT) ALLOCATION	2	21,410,307,197.01	17,580,832,382.68
65,278,430,000	TOTAL REVENUE FROM STATUTORY ALLOCATION - FAAC		67,719,151,566.73	52,662,203,508.87
	<b>INTERNALLY GENERATED REVENUE (IGR):-</b>			
11,119,696,395	TAX REVENUE (DIRECT TAXES)	3A	14,374,181,812.68	11,021,810,387.25
11,021,911,740	NON-TAX REVENUE	3B	7,111,529,261.94	9,679,120,436.77
22,141,608,134.95	TOTAL INTERNALLY GENERATED REVENUE (IGR)		21,485,711,074.62	20,700,930,824.02
87,420,038,134.95	TOTAL REVENUE		89,204,862,641.35	73,363,134,332.89
	<b>PAYMENTS:</b>			
(42,235,688,213.50)	PERSONNEL COSTS	4	(37,364,246,333.19)	(27,355,503,251.92)
(38,052,950,242.12)	OVERHEAD COSTS	5	(31,864,720,483.25)	(22,094,293,343.35)
0.00	GRANTS & SUBVENTIONS TO BOARDS AND PARASTATALS	6		(424,669,690.55)
(3,329,936,582.61)	CONSOLIDATED REVENUE FUND CHARGES (SERVICE WIDE VOTE)	7	(5,000,306,297.47)	(3,286,292,890.30)
0.00	CONSOLIDATED REVENUE FUND CHARGES (SERVICE WIDE VOTE)	7B	(3,007,180,457.14)	
(5,830,000,000.00)	CONTRIBUTION TO PENSION AND GRATUITY	8	(5,812,094,378.41)	(5,747,219,392.70)
(89,448,575,038.23)	TOTAL PAYMENTS		(83,048,547,949.46)	(58,907,978,568.82)
(2,028,536,903.28)	NET CASHFLOW FROM OPERATING ACTIVITIES		6,156,314,691.89	14,455,155,764.07
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
(1,869,145,000.00)	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	10	(1,673,512,052.38)	(1,888,109,576.76)
(14,606,094,907.20)	CAPITAL EXPENDITURE - ECONOMIC SECTOR	10	(14,052,536,155.26)	(8,752,544,319.82)
(584,442,660.00)	CAPITAL EXPENDITURE - LAW AND JUSTICE SECTOR	10	(294,937,317.41)	(364,043,003.39)
(13,501,633,856.67)	CAPITAL EXPENDITURE - SOCIAL SECTOR	10	(12,410,716,682.96)	(11,529,420,446.24)
0.00	ECOLOGICAL FUND DEDUCTION	10	(943,351,299.42)	
-	CAPITAL EXPENDITURE - JUDGEMENT DEBTS	10	(11,006,426.50)	(10,435,840.75)
(30,561,316,423.87)	NET TOTAL FROM INVESTING ACTIVITIES		(29,386,059,933.93)	(22,544,553,186.96)
(32,589,853,327.15)	OPERATING SURPLUS (2)		(23,229,745,242.04)	(8,089,397,422.89)

  
Rt. Hon. Dr. Musa Ahmed Mohammed, FCNA  
Accountant General, Nasarawa State

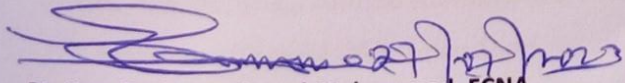


NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 1

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

	CASH FLOW FROM FINANCING ACTIVITIES:			
17,209,177,882	PROCEEDS FROM AIDS & GRANTS	11	15,124,254,704.46	16,219,356,848.63
4,350,000,000	PROCEEDS FROM EXTERNAL LOANS			
13,000,000,000	PROCEEDS FROM INTERNAL LOANS	12	18,043,082,742.84	
(200,244,658)	REPAYMENT OF EXTERNAL LOANS	13	(492,163,711.33)	(399,323,137.95)
(4,187,710,219)	REPAYMENT OF INTERNAL LOANS	14	(1,769,005,068.74)	(1,508,021,768.44)
30,171,223,006	NET TOTAL FROM FINANCING ACTIVITIES		30,906,168,667.23	14,312,011,942.24
(2,418,630,321)	OPERATING SURPLUS (3)		7,676,423,425.19	6,222,614,519.35
	MOVEMENT IN OTHER CASH EQUIVALENTS:			
	PROJECTS & PROGRAMMES INTERVENTION FUNDS		(4,606,393,653.69)	(3,510,738,724.41)
-	NET MOVEMENT ON OTHER CASH EQUIVALENTS		(4,606,393,653.69)	(3,510,738,724.41)
(2,418,630,321)	NET SURPLUS/(DEFICIT) FOR THE YEAR		3,070,029,771.50	2,711,875,794.94
-	OPENING CASH BALANCE (CASH & ITS EQUIVALENT AS AT 01/01/2022)		8,074,594,950.32	5,362,719,155.38
(2,418,630,321)	CLOSING CASH BALANCE (CASH & ITS EQUIVALENT AS AT 31/12/2022)		11,144,624,721.82	8,074,594,950.32
	TREASURIES AND BANK BALANCES	16	11,144,624,721.82	8,074,594,950.32

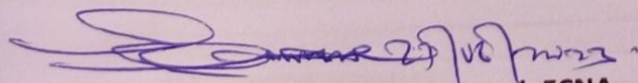
  
Rt. Hon. Dr. Musa Ahmed Mohammed, FCNA

Accountant General, Nasarawa State



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022**

	DETAILS	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>A</b>	<b>LIQUID ASSETS:</b>			
	TREASURIES AND BANK BALANCES	16	11,144,624,721.82	8,074,594,950.32
<b>B</b>	<b>INVESTMENTS AND OTHERS ASSETS:</b>			
	INVESTMENTS	17	840,634,260.00	840,634,260.00
	SINKING FUND INVESTMENT 2		1,371,949,401.00	1,371,949,401.00
	LIABILITY OVER ASSETS		55,714,501,651.19	40,602,348,904.40
	<b>SUB TOTAL</b>		<b>57,927,085,312.19</b>	<b>42,814,932,565.40</b>
	<b>TOTAL ASSETS (A + B)</b>		<b>69,071,710,034.01</b>	<b>50,889,527,515.72</b>
<b>C</b>	<b>PUBLIC FUNDS:</b>			
	CONSOLIDATED REVENUE FUND		281,612,123.54	687,996,398.96
	CAPITAL DEVELOPMENT FUND		(5,505,212,654.73)	(12,286,490,168.10)
	PROJECTS/PROG. INTERVENTION FUNDS	15	1,301,530,187.24	5,907,923,840.93
	<b>SUB TOTAL - PUBLIC FUNDS</b>		<b>(3,922,070,343.95)</b>	<b>(5,690,569,928.21)</b>
<b>D</b>	<b>LIABILITIES:</b>			
	INTERNAL LOANS	18	49,221,486,238.48	32,947,408,564.38
	EXTERNAL LOANS	19	23,772,294,139.48	23,632,688,879.55
	<b>SUB TOTAL - LIABILITIES</b>		<b>72,993,780,377.96</b>	<b>56,580,097,443.93</b>
	<b>PUBLIC FUND + LIABILITIES (C + D)</b>		<b>69,071,710,034.01</b>	<b>50,889,527,515.72</b>



Rt. Hon. Dr. Musa Ahmed Mohammed, FCNA

Accountant General, Nasarawa State

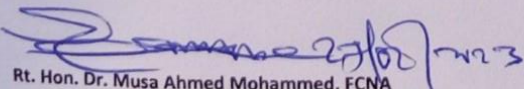


NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL YEAR 2021 N	DETAILS	NOTES	ACTUAL YEAR 2022 N	2022 FINAL/AMENDED BUDGET N	2022 ORIGINAL BUDGET N	%TAGE ACHIEVED	VARIANCE AMOUNT
38,109,382.46	OPENING BALANCE						
	ADD: REVENUE		687,996,398.96	687,996,398.96			-
31,906,266,020.79	STATUTORY ALLOCATION - FAAC	1A	35,008,814,791.46	34,000,000,000.00		102.97	1,008,814,791
3,175,105,105.40	OTHER STATUTORY ALLOCATION	1B	11,300,029,578.26	11,230,000,000.00		100.62	70,029,578
17,580,832,382.68	VALUE-ADDED TAX (VAT) ALLOCATION	2a	21,410,307,197.01	20,048,430,000.00		106.79	1,361,877,197
52,662,203,508.87	TOTAL STATUTORY ALLOCATION		67,719,151,566.73	65,278,430,000.00	-	103.74	2,440,721,567
	INDEPENDENT REVENUE (IGR)						
11,021,810,387.25	TAX REVENUE (DIRECT TAXES)	3A	14,374,181,812.68	11,119,696,395.00		129.27	3,254,485,418
9,679,120,436.77	NON-TAX REVENUE	3B	7,111,529,261.94	11,021,911,740.00		64.52	(3,910,382,478)
20,700,930,824.02	TOTAL: INDEPENDENT INCOME (IGR)		21,485,711,074.62	22,141,608,135.00	-	97.04	(655,897,060)
73,401,243,715.35	TOTAL REVENUE (RECEIPTS)		89,892,859,040.31	88,108,034,533.96	-	102.03	1,784,824,506
	LESS: EXPENDITURE						
27,355,503,251.92	PERSONNEL COSTS	4	37,364,246,333.19	42,235,688,214		88.47	4,871,441,881
22,094,293,343.35	OVERHEAD COSTS	5	31,864,720,483.25	38,052,950,242		83.74	6,188,229,759
424,669,690.55	GRANTS & SUBVENTIONS TO BOARDS AND PARASTATALS	6	0.00	0.00			-
3,286,292,890.55	CONSOLIDATED REVENUE FUND CHARGES (SERVICE WIDE VOTE)	7	5,000,306,297.47	3,329,936,583		150.16	(1,670,369,714)
0.00	CONSOLIDATED REVENUE FUND CHARGES (SERVICE WIDE VOTE)	7A	3,007,180,457.14	0.00			(3,007,180,457)
5,747,219,392.70	CONTRIBUTION TO PENSION AND GRATUITY	8	5,812,094,378.41	5,830,000,000		99.69	17,905,622
58,907,978,569.07	TOTAL RECURRENT EXPENDITURE		83,048,547,949.46	89,448,575,039	-	92.85	6,400,027,090
	OTHER REPAYMENTS/EXPENDITURE:						
399,323,137.95	EXTERNAL LOANS REPAYMENT	13	492,163,711.33	200,244,658		245.78	(291,919,053)
1,508,021,768.44	INTERNAL LOANS REPAYMENT	14	1,769,005,068.74	4,187,710,219		42.24	2,418,705,150
1,907,344,906.39	TOTAL OTHE REPAYMENTS/EXPENDITURE		2,261,168,780.07	4,387,954,877.00	-	51.53	2,126,786,097
60,815,323,475.46	TOTAL EXPENDITURE		85,309,716,729.53	93,836,529,916.00	-	90.91	8,526,813,186
12,585,920,239.89	OPERATING BALANCE		4,583,142,310.78	(5,728,495,382.04)	-	(80.01)	10,311,637,693
	APPROPRIATION/TRANSFERS:						
5,990,000,000.00	TRANSFER TO CAPITAL DEVELOPMENT FUND		3,000,000,000.00				(3,000,000,000)
5,907,923,840.93	PROJECTS & PROGRAMMES INTERVENTION FUNDS:	15	1,301,530,187.24		-	-	(1,301,530,187)
11,897,923,840.93	TOTAL		4,301,530,187.24		-	-	(4,301,530,187)
687,996,398.96	CLOSING BALANCE		281,612,123.54	(5,728,495,382.04)	-	(4.92)	6,010,107,506

  
 Rt. Hon. Dr. Musa Ahmed Mohammed, FCNA  
 Accountant General, Nasarawa State



NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2022

ACTUAL			ACTUAL	2022 FINAL/AMENDED	2022 ORIGINAL	%TAGE	VARIANCE
YEAR 2021	DETAILS	NOTES	YEAR 2022	BUDGET	BUDGET 2022	ACHIEVED	AMOUNT
₦			₦	₦	₦		₦
(11,951,293,830)	OPENING BALANCE		(12,286,490,168.10)	(12,286,490,168.10)			-
	ADD: REVENUE						
5,990,000,000	TRANSFER FROM CONSOLIDATED REVENUE FUND		3,000,000,000.00	4,369,764,538.44	4,369,764,538.44	68.65	(1,369,764,538)
16,219,356,848.63	AIDS AND GRANTS	11	15,124,254,704.46	17,209,177,882.00	17,209,177,882.48	87.88	(2,084,923,178)
	EXTERNAL LOANS			4,350,000,000.00	4,350,000,000.00	-	(4,350,000,000)
-	INTERNAL LOANS	12	18,043,082,742.84	13,000,000,000.00	13,000,000,000.00	138.79	5,043,082,743
22,209,356,849	SUB-TOTAL CAPITAL REVENUE		36,167,337,447.30	38,928,942,420.44	38,928,942,420.92	92.91	(2,761,604,973)
10,258,063,019	TOTAL CAPITAL REVENUE		23,880,847,279.20	26,642,452,252.34	38,928,942,420.92	89.63	(2,761,604,973)
	LESS: CAPITAL EXPENDITURE						
1,888,109,576.76	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	10	1,673,512,052.38	1,836,810,000.00	2,912,595,000.00	91.11	163,297,948
8,752,544,319.82	CAPITAL EXPENDITURE - ECONOMIC SECTOR	10	14,052,536,155.26	14,606,094,907.20	20,388,594,907.20	96.21	553,558,752
364,043,003.39	CAPITAL EXPENDITURE - LAW AND JUSTICE SECTOR	10	294,937,317.41	584,442,660.00	430,442,660.00	50.46	289,505,343
11,529,420,446.24	CAPITAL EXPENDITURE - SOCIAL SECTOR	10	12,410,716,682.96	13,501,633,856.67	15,197,309,853.72	91.92	1,090,917,174
	CAPITAL EXP. - ECOLOGICAL FUND DEDUCTION	10A	943,351,299.42				(943,351,299)
10,435,840.75	CAPITAL EXPENDITURE - JUDGEMENT DEBTS	10B	11,006,426.50	-	-	-	(11,006,427)
22,544,553,187	TOTAL CAPITAL EXPENDITURE		29,386,059,933.93	30,528,981,423.87	38,928,942,420.92	96.26	1,142,921,490
(12,286,490,168.10)	CLOSING BALANCE		(5,505,212,654.73)	(3,886,529,171.53)	-	141.65	1,618,683,483

Rt. Hon. Dr. Musa Ahmed Mohammed, FCNA

Accountant General, Nasarawa State



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF. NOTE	YEAR 2022		YEAR 2021	
			AMOUNT	AMOUNT	AMOUNT	AMOUNT
			₦	₦	₦	₦
<b>1</b>	<b>Govt. Share of Statutory Allocation from FAAC</b>					
	A. Net Share of Statutory Allocation from FAAC	1a	28,694,764,655.96		28,137,355,007.15	
	Add: Deduction at source for Loans Repayment	1b	<u>6,314,050,135.50</u>	<u>35,008,814,791.46</u>	<u>3,768,911,013.64</u>	<u>31,906,266,020.79</u>
	Share of Other Statutory Allocation:					
	Electronic Money Transfer	1c		1,101,316,679.41		-
	Share of Forex Equalization	1d				86,550,211.40
	Ecological Fund	1e				811,825,186.60
	Exchange Gain	1f		131,516,645.24		171,016,668.21
	Share of N20B	1g		126,459,986.63		
	Refund of Excess Bank Charges	1h		103,512,009.86		12,144,240.68
	SURE-P	1i		8,245,468,097.72		
	Distribution from Solid Minerals Revenue	1j				70,209,012.40
	Judgment Debt Refund	1k		11,006,426.50		
	Distribution from None-Oil Revenue	1l		1,580,749,832.90		2,023,359,786.11
	Total - Share of Other Statutory Allocation from FAAC			<u>11,300,029,678.26</u>		<u>3,175,105,105.40</u>
	Total Share of Statutory Allocation from FAAC			<u>46,308,844,469.72</u>		<u>35,081,371,126.19</u>
<b>2</b>	<b>VALUE ADDED TAX (VAT)</b>					
	Share of Value Added Tax (VAT)	2a		<u>21,410,307,197.01</u>		<u>17,580,832,382.68</u>
	Total Revenue from FAAC			<u>67,719,151,666.73</u>		<u>52,662,203,508.87</u>



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
<b>3</b>	<b>INTERNALLY GENERATED REVENUE (INT. REVENUE):</b>						
<b>3A</b>	<b>TAX REVENUE :</b>						
	(i) Personal Income Tax (PAYE)		12,050,766,504.50	8,539,296,394.95	3,511,470,109.55	141.12	9,061,229,877.06
	(ii) Direct Tax Assessment		65,810,945.76	60,000,000.00	5,810,945.76	109.68	48,947,854.12
	(iii) With-holding Tax on Contracts		108,915,026.34	60,000,000.00	48,915,026.34	181.53	42,126,776.34
	(iv) With-holding Tax on Rent		16,110,619.95	20,000,000.00	(3,889,380.05)	80.55	8,156,651.20
	(v) Capital Gains Tax			200,000.00	(200,000.00)	-	
	(vi) Other Services Taxes		2,132,578,716.13	2,440,200,000.00	(307,621,283.87)	87.39	1,861,349,228.53
	<b>Total Tax Revenue</b>		<b>14,374,181,812.68</b>	<b>11,119,696,394.95</b>	<b>3,254,485,417.73</b>	<b>129.27</b>	<b>11,021,810,387.25</b>
<b>3B</b>	<b>NON-TAX REVENUE:</b>						
<b>3B(i)</b>	<b>Licences-General -</b>		<b>228,182,193.70</b>	<b>265,300,000.00</b>	<b>(37,117,806.30)</b>	<b>86.01</b>	<b>214,168,821.27</b>
	Administrative Sector						
	Ministry of Information, Culture & Tourism		46,600.00	100,000.00	(53,400.00)	46.60	20,700.00
	<b>Total Administrative Sector</b>		<b>46,600.00</b>	<b>100,000.00</b>	<b>(53,400.00)</b>	<b>46.60</b>	<b>20,700.00</b>
	Economic Sector						
	Board of Internal Revenue Service		228,071,593.70	230,000,000.00	(1,928,406.30)	99.16	214,086,121.27
	<b>Total Economic Sector</b>		<b>228,071,593.70</b>	<b>230,000,000.00</b>	<b>(1,928,406.30)</b>	<b>99.16</b>	<b>214,086,121.27</b>
	Social Sector						
	Ministry of Health		64,000.00	35,200,000.00	(35,136,000.00)	0.18	62,000.00
	<b>Total Social Sector</b>		<b>64,000.00</b>	<b>35,200,000.00</b>	<b>(35,136,000.00)</b>	<b>0.18</b>	<b>62,000.00</b>
<b>3B(ii)</b>	<b>Fees-General</b>		<b>5,053,522,064.34</b>	<b>8,210,116,740.00</b>	<b>(3,156,594,675.66)</b>	<b>61.55</b>	<b>7,749,926,168.09</b>
	Administrative Sector						
	Ministry of Information, Culture & Tourism		0.00	4,100,000.00	(4,100,000.00)	-	27,600.00
	N/S Bureau of Public Procurement (NSBPP)		12,495,000.00	20,000,000.00	(7,505,000.00)	62.48	15,035,000.00
	Office of State Auditor-General		575,000.00	850,000.00	(275,000.00)	67.65	425,000.00
	Office of the Auditor-General for Local Government		780,000.00	350,000.00	430,000.00	222.86	190,000.00
	<b>Total Administrative Sector</b>		<b>13,850,000.00</b>	<b>25,300,000.00</b>	<b>(11,450,000.00)</b>	<b>54.74</b>	<b>15,677,600.00</b>



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	<b>Economic Sector</b>						
	Ministry of Agriculture & Water Resources		5,349,025.40	22,600,000.00	(17,250,974.60)	23.67	12,868,250.00
	College of Agriculture, Lafia		58,502,319.46	60,150,000.00	(1,647,680.54)	97.26	82,836,241.25
	Nasarawa Agricultural Development Board (NADP)		0.00	1,650,000.00	(1,650,000.00)	-	
	Ministry of Finance, Budget & Planning		0.00	5,300,000.00	(5,300,000.00)	-	3,200,000.00
	Board of Internal Revenue Service		197,810,050.42	180,000,000.00	17,810,050.42	109.89	180,273,300.43
	Ministry of Trade, Industry & Investment		23,565,171.00	33,500,000.00	(9,934,829.00)	70.34	27,428,500.00
	Ministry of Works, Housing & Transport		4,361,310.00	3,000,000.00	1,361,310.00	145.38	1,411,600.00
	Nasarawa Electricity Power Agency		0.00	1,000,000.00	(1,000,000.00)	-	
	Nasarawa State Water Board		14,740,970.00	20,300,000.00	(5,559,030.00)	72.62	20,375,341.75
	Nasarawa State Market Management Bureau		92,799,326.00	200,000,000.00	(107,200,674.00)	46.40	88,369,866.24
	Nasarawa State Geographic Information Service (NAGIS)		847,121,299.01	1,358,000,000.00	(510,878,700.99)	62.38	901,435,115.86
	Nasarawa Urban & Development Board		319,847,586.01	300,500,000.00	19,347,586.01	106.44	253,148,570.29
	Ministry of Lands & Urban Development		190,747,592.35	347,500,000.00	(156,752,407.65)	54.89	330,676,854.97
	<b>Total Economic Sector</b>		<b>1,754,844,649.65</b>	<b>2,533,500,000.00</b>	<b>(778,655,350.35)</b>	<b>69.27</b>	<b>1,902,023,640.79</b>
	<b>Law and Justice Sector</b>						
	Ministry of Justice		6,200,000.00	136,000,000.00	(129,800,000.00)	4.56	46,311,476.39
	High Court of Justice		78,998,566.00	55,000,000.00	23,998,566.00	143.63	71,169,172.00
	Customary Court of Appeal		653,900.00	700,000.00	(46,100.00)	93.41	519,200.00
	Sharia Court of Appeal		382,000.00	250,000.00	132,000.00	152.80	194,050.00
	<b>Total Law &amp; Justice Sector</b>		<b>86,234,466.00</b>	<b>191,950,000.00</b>	<b>(105,715,534.00)</b>	<b>44.93</b>	<b>118,193,898.39</b>
	<b>Social Sector</b>						
	Ministry of Youth & Sports Development		155,300.00	1,720,000.00	(1,564,700.00)	9.03	139,000.00
	Ministry of Women Affairs & Social Development		201,400.00	200,000.00	1,400.00	100.70	
	Ministry of Education, Science & Technology		66,334,414.00	76,200,000.00	(9,865,586.00)	87.05	57,420,810.00
	Nasarawa State Universal Basic Education		18,000,000.00	20,000,000.00	(2,000,000.00)	90.00	
	Isa Mustapha Agwai Polytechnic, Lafia		440,208,538.01	289,050,000.00	151,158,538.01	152.29	379,412,326.81
	College of Education, Akwanga		592,063,604.95	741,500,000.00	(149,436,395.05)	79.85	622,537,264.24
	Nasarawa State University, Keffi		1,641,326,779.00	3,952,296,740.00	(2,310,969,961.00)	41.53	4,356,107,673.16
	Bureau for ICT (Library Board)		22,938,956.59	11,750,000.00	11,188,956.59	195.23	7,691,961.00
	Vocational & Relevant Technology		100,000.00	2,500,000.00	(2,400,000.00)	4.00	266,000.00
	Ministry of Health		25,686,120.00	95,000,000.00	(69,313,880.00)	27.04	14,986,500.00
	Hospital Management Board		187,247,480.14	126,100,000.00	61,147,480.14	148.49	19,087,741.70
	School of Nursing & Midwifery		13,690,000.00	40,000,000.00	(26,310,000.00)	34.23	32,974,000.00
	College of Health Science & Technology, Keffi		130,532,348.00	18,400,000.00	112,132,348.00	709.41	194,766,565.00
	Ministry of Environment & Solid Mineral		56,860,508.00	75,550,000.00	(18,689,492.00)	75.26	27,703,187.00
	Nasarawa State Environmental Protection Agency		48,000.00	2,350,000.00	(2,302,000.00)	2.04	40,000.00
	Min. For Local Govt, & Chieftancy Affairs		3,000.00	250,000.00	(247,000.00)	1.20	70,000.00
	Nasarawa Waste Management Bureau		3,196,500.00	6,500,000.00	(3,303,500.00)	49.18	828,000.00
	<b>Total Social Sector</b>		<b>3,198,592,948.69</b>	<b>5,459,366,740.00</b>	<b>(2,260,773,791.31)</b>	<b>58.59</b>	<b>5,714,031,028.91</b>
<b>3B(iii)</b>	<b>Fines-General</b>		<b>76,761,623.00</b>	<b>92,900,000.00</b>	<b>(16,138,377.00)</b>	<b>82.63</b>	<b>109,191,495.00</b>



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	<b>Administrative Sector</b>						
	N/S Independent Electoral Commission (NASIEC)		0.00	20,000,000.00	(20,000,000.00)	-	70,800,000.00
	Total Administrative Sector		-	20,000,000.00	(20,000,000.00)	-	70,800,000.00
	<b>Economic Secotor</b>						
	Ministry of Works, Housing & Transport		70,851,917.00	70,000,000.00	851,917.00	101.22	35,355,450.00
	Total Economic Sector		70,851,917.00	70,000,000.00	851,917.00	101.22	35,355,450.00
	<b>Law and Justice Sector</b>						
	High Court of Justice		5,909,706.00	2,000,000.00	3,909,706.00	295.49	3,036,045.00
	Total Law & Justice Sector		5,909,706.00	2,000,000.00	3,909,706.00	295.49	3,036,045.00
	<b>Social Sector</b>						
	Nasarawa Youth Empowerment Office - (NAYES)		0.00	900,000.00	(900,000.00)	-	-
	Total Social Sector		-	900,000.00	(900,000.00)	-	-
<b>3B(iv)</b>	<b>Sales-General</b>		<b>577,560,234.53</b>	<b>779,435,000.00</b>	<b>(201,874,765.47)</b>	<b>74.10</b>	<b>433,496,126.18</b>
	<b>Administrative Sector</b>						
	Office of the Secretary to the State Government		669,000.00		669,000.00		581,500.00
	House of Assembly Service Commission		0.00	45,000.00	(45,000.00)	-	1,000.00
	Nasarawa State Broadcasting Service		1,850,000.00	5,000,000.00	(3,150,000.00)	37.00	
	Ministry of Information, Culture & Tourism		1,056,550.00	16,400,000.00	(15,343,450.00)	6.44	960,300.00
	Muslim Pilgrims Welfare Board		110,000.00	100,000.00	10,000.00	110.00	48,000.00
	NASIEC			10,000,000.00	(10,000,000.00)		
	Civil Service Commission		1,056,000.00	2,150,000.00	(1,094,000.00)	49.12	112,500.00
	Total Administrative Sector		4,741,550.00	33,695,000.00	(28,953,450.00)	14.07	1,703,300.00
	<b>Economic Secotor</b>						
	Ministry of Agriculture & Water Resources		372,000.00	213,900,000.00	(213,528,000.00)	0.17	67,000.00
	College of Agriculture, Lafia		1,075,757.57	4,500,000.00	(3,424,242.43)	23.91	1,329,460.00
	Nasarawa Agricultural Development Board (NADP)		0.00	5,200,000.00	(5,200,000.00)	-	
	Ministry of Finance		0.00	7,000,000.00	(7,000,000.00)	-	
	Ministry of Works			18,000,000.00	(18,000,000.00)	-	
	Board of Internal Revenue Service		12,306,831.82	6,000,000.00	6,306,831.82	205.11	4,530,150.00
	Nasarawa State Market Management Bureau		0.00	2,000,000.00	(2,000,000.00)	-	
	Nasarawa State Water Board		0.00	60,000.00	(60,000.00)	-	
	Nasarawa Geographic Information Services		160,500.00	2,050,000.00	(1,889,500.00)	7.83	3,762,772.00
	Ministry of Lands & Urban Development		0.00	700,000.00	(700,000.00)	-	
	Total Economic Sector		13,915,089.39	259,410,000.00	(245,494,910.61)	5.36	9,689,382.00
	<b>Law and Justice Sector</b>						



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	Judicial Service Commission		215,000.00	2,300,000.00	(2,085,000.00)	9.35	457,000.00
	Ministry of Justice			1,000,000.00	(1,000,000.00)		
	High Court of Justice		0.00	1,000,000.00	(1,000,000.00)		
	Customary Court of Appeal		0.00	1,000,000.00	(1,000,000.00)		-
	Total Law & Justice Sector		215,000.00	5,300,000.00	(5,085,000.00)	4.06	457,000.00
	<b>Social Sector</b>						
	Isa Mustapha Agwai Polytechnic, Lafia		9,874,564.40	8,000,000.00	1,874,564.40	123.43	6,668,640.00
	College of Education, Akwanga		21,474,245.58	36,100,000.00	(14,625,754.42)	59.49	24,389,410.18
	Nasarawa State University, Keffi		75,802,550.70	28,000,000.00	47,802,550.70	270.72	
	Teachers' Service Commission		0.00	3,300,000.00	(3,300,000.00)	-	372,000.00
	Vocational & Relevant Technology		10,000.00	6,700,000.00	(6,690,000.00)	0.15	1,967,200.00
	NSUBEB			30,000.00	(30,000.00)		
	Scholarship Board			4,000,000.00	(4,000,000.00)		
	Bureau for ICT (Library Board)			1,000,000.00	(1,000,000.00)		
	Nasarawa State Rehabilitation Board		0.00	150,000.00	(150,000.00)		
	Ministry of Health		1,809,000.00	30,000,000.00	(28,191,000.00)	6.03	1,113,000.00
	Dalhatu Araf Specialist Hospital		13,371,700.00	15,000,000.00	(1,628,300.00)	89.14	8,392,000.00
	Hospital Management Board		430,409,507.46	317,150,000.00	113,259,507.46	135.71	361,170,066.00
	School of Nursing & Midwifery		640,000.00	11,000,000.00	(10,360,000.00)	5.82	2,025,000.00
	School of Health Technology		5,245,027.00	20,400,000.00	(15,154,973.00)	25.71	15,549,008.00
	Ministry of Environment & Solid Mineral		52,000.00	200,000.00	(148,000.00)	26.00	120.00
	Total Social Sector		558,688,595.14	481,030,000.00	77,658,595.14	116.14	421,646,444.18
<b>3B(v)</b>	<b>Earnings-Genral</b>		<b>745,505,046.24</b>	<b>744,480,000.00</b>	<b>1,025,046.24</b>	<b>100.14</b>	<b>592,702,777.77</b>
	<b>Administrative Sector</b>						
	Ministry of Information, Culture & Tourism		2,035,200.00	4,100,000.00	(2,064,800.00)	49.64	2,016,775.00
	Nasarawa Broadcasting Service		37,947,778.26	70,000,000.00	(32,052,221.74)	54.21	11,011,158.34
	Total Administrative Sector		39,982,978.26	74,100,000.00	(34,117,021.74)	53.96	13,027,933.34
	<b>Economic Secotor</b>						
	Ministry of Agriculture & Water Resource		316,010.00	2,100,000.00	(1,783,990.00)	15.05	218,000.00
	College of Agriculture, Lafia		9,161,338.13	10,430,000.00	(1,268,661.87)	87.84	1,809,412.37
	Nasarawa Electricity Power Agency (NaEPA)		0.00	2,000,000.00	(2,000,000.00)	-	1,479,950.00
	Nasarawa State Water Board		485,000.00	700,000.00	(215,000.00)	69.29	243,000.00
	Total Economic Sector		9,962,348.13	15,230,000.00	(5,267,651.87)	65.41	3,750,362.37
	<b>Social Sector</b>						
	Isa Mustapha Agwai Polytechnic, Lafia		163,336,196.29	234,000,000.00	(70,663,803.71)	69.80	167,844,620.70



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	College of Education, Akwanga		5,810,504.98	22,500,000.00	(16,689,495.02)	25.82	11,068,990.26
	Vocational & Relevant Technology		0.00	2,000,000.00	(2,000,000.00)		
	Dalhatu Araf Specialist Hospital		335,764,168.08	247,500,000.00	88,264,168.08	135.66	240,266,151.10
	Hospital Management Board		190,648,850.50	149,150,000.00	41,498,850.50	127.82	156,744,720.00
	<b>Total Social Sector</b>		<b>695,559,719.85</b>	<b>655,150,000.00</b>	<b>40,409,719.85</b>	<b>106.17</b>	<b>575,924,482.06</b>
<b>3B(vi)</b>	<b>Rent on Government Buildings</b>		<b>30,050,509.20</b>	<b>89,570,000.00</b>	<b>(59,519,490.80)</b>	<b>33.55</b>	<b>27,765,010.23</b>
	<b>Administrative Sector</b>						
	Office of the Secretary to the State Government		0.00	50,000,000.00	(50,000,000.00)	-	
	Ministry of Information, Culture & Tourism		2,000,000.00	12,500,000.00	(10,500,000.00)	16.00	2,033,000.00
	Office of the Head of Service		23,753,509.20	20,000,000.00	3,753,509.20	118.77	21,942,510.23
	<b>Total Administrative Sector</b>		<b>25,753,509.20</b>	<b>82,500,000.00</b>	<b>(56,746,490.80)</b>	<b>31.22</b>	<b>23,975,510.23</b>
	<b>Economic Secotor</b>						
	Nasarawa Agricultural Development Board (NADP)		15,000.00	500,000.00	(485,000.00)	3.00	
	Ministry of Works, Housing & Transport		0.00	1,000,000.00	(1,000,000.00)	-	
	<b>Total Economic Sector</b>		<b>15,000.00</b>	<b>1,500,000.00</b>	<b>(1,485,000.00)</b>	<b>1.00</b>	<b>-</b>
	<b>Social Sector</b>						
	Ministry of Youth & Sports Development		1,030,000.00	1,070,000.00	(40,000.00)	96.26	683,000.00
	Hospital Management Board		0.00		-		250,000.00
	College of Education, Akwanga		3,252,000.00	4,500,000.00	(1,248,000.00)	72.27	2,856,500.00
	<b>Total Social Sector</b>		<b>4,282,000.00</b>	<b>5,570,000.00</b>	<b>(1,288,000.00)</b>	<b>76.88</b>	<b>3,789,500.00</b>
<b>3B(vii)</b>	<b>Rent on Lands &amp; Others</b>		<b>237,947,590.93</b>	<b>552,000,000.00</b>	<b>(314,052,409.07)</b>	<b>43.11</b>	<b>536,216,045.35</b>
	<b>Economic Secotor</b>						
	Ministry of Lands & Urban Development		237,947,590.93	552,000,000.00	(314,052,409.07)	43.11	536,216,045.35
	<b>Total Economic Sector</b>		<b>237,947,590.93</b>	<b>552,000,000.00</b>	<b>(314,052,409.07)</b>	<b>43.11</b>	<b>536,216,045.35</b>
	<b>Social Sector</b>						
	College of Education, Akwanga		0.00		-	-	
	<b>Total Social Sector</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3B(viii)</b>	<b>Repayments-General</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,653,992.88</b>
	<b>Economic Secotor</b>						



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	Ministry of Finance, Budget & Planning		0.00			-	15,653,992.88
	Total Economic Sector		-	-	-	-	15,653,992.88
<b>3B(ix)</b>	<b>Investment Income</b>						
	Ministry of Finance, Budget & Planning		162,000,000.00	123,000,000.00	39,000,000.00	131.71	
			162,000,000.00	123,000,000.00	39,000,000.00	131.71	-
<b>4</b>	<b>PERSONNEL COSTS</b>						
	<b>I. ADMINISTRATIVE SECTOR</b>						
1	Office of the Executive Governor		85,444,333.96	116,579,313.56	31,134,979.60	73.29	106,112,186.25
2	Deputy Governor's Office		7,013,746.38	7,198,251.98	184,505.60	97.44	6,931,830.96
3	State Boundary Commission		4,507,452.79	7,512,218.00	3,004,765.21	60.00	1,294,881.36
4	Office of the SSA to His Excellency on SDGs		3,880,000.00	4,000,000.00	120,000.00	97.00	3,820,000.00
5	State Emergency Management Agency		0.00	2,521,523.00	2,521,523.00	-	
7	AUDA-NEPAD State Office		0.00	3,204,000.00	3,204,000.00	-	
8	Nasarawa State AIDS Control Agency (NASACA)		326,000.00	400,000.00	74,000.00	81.50	192,000.00
9	Nasarawa State Pension Bureau		13,309,383.88	23,143,959.96	9,834,576.08	57.51	12,301,315.34
10	Nasarawa State Pension Bureau		5,812,094,378.41	5,830,000,000.00	17,905,621.59	99.69	
11	Office of the Hon. Comm for Special Duties - Revenue		0.00	4,740,000.00	4,740,000.00	-	
12	Office of the Hon. Comm for Special Duties - Legal Matters		0.00	3,720,000.00	3,720,000.00	-	
13	Human Capital Development State Office		3,604,074.00	16,204,000.00	12,599,926.00	22.24	
14	Office of the Secretary to the State Government		161,802,419.84	171,067,426.72	9,265,006.88	94.58	333,801,195.89
15	Nasarawa State Liason Office, Abuja		5,458,352.00	6,501,232.00	1,042,880.00	83.96	
16	Muslim Pilgrims Welfare Board		17,304,176.99	24,688,349.00	7,384,172.01	70.09	18,564,986.30
17	Christian Pilgrims Welfare Board		2,819,223.04	5,632,993.00	2,813,769.96	50.05	2,906,848.48
18	Nasarawa State House of Assembly		383,988,402.67	449,689,053.66	65,700,650.99	85.39	363,469,114.13
19	State House of Assembly Service Commission		13,282,690.00	25,845,717.52	12,563,027.52	51.39	2,220,000.00
20	Ministry of Information, Culture & Tourism		107,994,568.69	127,223,880.00	19,229,311.31	84.89	89,518,785.98
21	Nasarawa Broadcasting Service		139,412,105.21	257,438,581.75	118,026,476.54	54.15	250,139,851.64
22	Office of the Head of Civil Service		418,344,720.00	421,548,192.48	3,203,472.48	99.24	391,272,724.11
23	Office of Auditor General - State		32,446,336.17	44,256,321.00	11,809,984.83	73.31	30,568,487.44
24	Office of the Auditor General - Local Government		32,067,226.90	47,513,616.00	15,446,389.10	67.49	33,492,847.34
25	Civil Service Commission		19,121,825.60	26,566,278.00	7,444,452.40	71.98	5,579,357.89
26	Local Government Service Commission		1,166,087.42	3,367,307.12	2,201,219.70	34.63	2,940,829.28
27	N/State Independent Electoral Commission (NASIEC)		87,187,949.05	92,700,000.00	5,512,050.95	94.05	80,845,211.75
	Total Administration Sector		7,352,575,453.00	7,723,262,214.75	370,686,761.75	95.20	1,735,972,454.14
	<b>II. ECONOMIC SECTOR</b>						
1	Ministry of Agriculture & Water Resources		275,442,061.78	299,903,810.00	24,461,748.22	91.84	264,127,798.86







**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
3	Ministry of Women Affairs & Social Development		35,392,191.67	43,948,823.00	8,556,631.33	80.53	32,079,512.42
4	Nasarawa State Disability Rights Commission		19,761,166.87	33,612,430.00	13,851,263.13	58.79	
5	Nasarawa State Social Investment Office		10,005,000.00	11,000,000.00	995,000.00	90.95	
6	Ministry of Education, Science & Technology		7,929,100,091.43	9,846,968,721.00	1,917,868,629.57	80.52	7,595,959,150.05
7	Nasarawa State Universal Basic Education Board		153,203,957.48	191,760,694.00	38,556,736.52	79.89	138,102,782.41
8	Nasarawa State Bureau for ICT (Library Board)		52,319,379.82	60,531,952.72	8,212,572.90	86.43	45,691,052.18
9	Isa Mustapha Agwai I Polytechnic, Lafia		1,855,174,089.72	1,861,219,183.36	6,045,093.64	99.68	1,096,601,372.50
10	College of Education, Akwanga		1,675,886,095.21	2,210,586,996.73	534,700,901.52	75.81	1,415,793,595.58
11	Nasarawa State University, Keffi		3,491,215,664.90	3,526,600,000.00	35,384,335.10	99.00	3,507,753,059.83
12	Special School, Lafia		12,329,000.00	75,718,952.80	63,389,952.80	16.28	
13	Teachers Service Commission		3,852,009.84	5,612,379.00	1,760,369.16	68.63	3,346,823.41
14	Vocational & Relevant Technology		93,269,830.44	130,407,770.00	37,137,939.56	71.52	82,416,126.27
16	Ministry of Health		429,865,519.25	516,552,000.00	86,686,480.75	83.22	376,297,198.91
17	Nasarawa State Health Insurance Agency		211,061,609.50	765,425,981.00	554,364,371.50	27.57	45,985,202.64
18	Primary Healthcare Development Agency		50,794,314.68	58,800,000.00	8,005,685.32	86.38	5,877,193.19
19	Nasarawa State Infectious Disease & Research Centre		9,150,000.00	60,125,633.00	50,975,633.00	15.22	
20	Dalhatu Araf Specialist Hospital		3,663,821,737.07	3,723,698,972.73	59,877,235.66	98.39	3,230,613,371.41
21	Hospitals Management Board		2,215,561,456.62	2,315,115,798.00	99,554,341.38	95.70	2,004,627,561.53
22	General Hospital, Agbashi		1,240,053.66	2,800,000.00	1,559,946.34	44.29	170,500.00
23	General Hospital, Akwanga		3,728,000.00	10,000,000.00	6,272,000.00	37.28	3,559,000.00
24	General Hospital, Awe		780,000.00	2,000,000.00	1,220,000.00	39.00	210,000.00
25	General Hospital, Doma		95,000.00	1,500,000.00	1,405,000.00	6.33	160,000.00
26	General Hospital, Garaku		1,602,000.00	3,000,000.00	1,398,000.00	53.40	1,879,000.00
27	General Hospital, Keana		833,000.00	2,000,000.00	1,167,000.00	41.65	845,000.00
28	General Hospital, Keffi		2,627,000.00	4,000,000.00	1,373,000.00	65.68	2,403,000.00
29	Mararaba Gurku Medical Centre		8,190,000.00	10,000,000.00	1,810,000.00	81.90	6,317,000.00
30	General Hospital, Mararaba-Udege		240,000.00	1,000,000.00	760,000.00	24.00	297,000.00
31	General Hospital, Nasarawa		1,536,400.00	3,500,000.00	1,963,600.00	43.90	1,948,000.00
32	General Hospital, Nassarawa Eggon		2,020,000.00	2,500,000.00	480,000.00	80.80	2,361,500.00
33	General Hospital, Obi		772,000.00	1,500,000.00	728,000.00	51.47	825,000.00
34	General Hospital, Panda		390,000.00	1,200,000.00	810,000.00	32.50	200,000.00
35	General Hospital, Toto		1,453,200.00	3,500,000.00	2,046,800.00	41.52	916,000.00
36	General Hospital, Uke		210,000.00	1,500,000.00	1,290,000.00	14.00	1,245,000.00
37	General Hospital, Umaisha		225,000.00	800,000.00	575,000.00	28.13	375,000.00
38	General Hospital, Wamba		1,595,000.00	2,000,000.00	405,000.00	79.75	1,658,500.00
39	School of Nursing & Midwifery, Lafia		3,550,000.00	55,612,274.00	52,062,274.00	6.38	1,065,000.00
40	College of Health Science & Technology, Keffi		8,156,575.02	33,147,243.30	24,990,668.28	24.61	6,808,000.00
41	Ministry of Environment & Natural Resources		34,489,567.46	34,978,767.00	489,199.54	98.60	31,160,038.18
42	Environmental Protection Agency		0.00	500,000.00	500,000.00	-	
43	Nasarawa State Waste Management Bureau		179,134,100.00	194,686,550.00	15,552,450.00	92.01	90,013,900.00
44	Min for Local Govt, Community Dev & Chieftaincy Affairs		54,100,699.81	63,773,861.57	9,673,161.76	84.83	40,213,111.01
45	Community & Social Development Agency (CSDA)		28,220,500.00	133,920,000.00	105,699,500.00	21.07	15,979,900.00
46	Nasarawa State Bureau for Rural Development		420,000.00	7,415,312.00	6,995,312.00	5.66	
47	Nasarawa State Rehabilitation Board		0.00	0.00	0.00	-	23,066,980.42
	Total Social Sector		23,365,078,490.93	27,211,518,894.21	3,846,440,403.28	85.86	21,409,799,355.66
	<b>GRAND TOTAL PERSONNEL COSTS</b>		<b>37,364,246,333.19</b>	<b>42,235,688,213.50</b>	<b>4,871,441,880.31</b>	<b>88.47</b>	<b>27,355,503,251.92</b>
<b>5</b>	<b>OVERHEAD COSTS</b>						
	<b>I. ADMINISTRATIVE SECTOR</b>						







**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
1	Ministry of Agriculture & Water Resources		64,333,387.19	3,144,150,214.12	3,079,816,826.93	2.05	127,902,980.79
2	College of Agriculture, Science & Technology. Lafia		236,822,093.25	332,770,000.00	95,947,906.75	71.17	148,070,073.23
3	Nasarawa Agricultural Development Programme (NADP)		62,650,219.23	65,390,000.00	2,739,780.77	95.81	24,138,363.00
4	Nasarawa State Water Board		252,097,590.25	401,150,000.00	149,052,409.75	62.84	206,348,349.49
5	N/State Rural Water Supply & Sanitation Agency (RUWASSA)		28,267,285.75	105,875,000.00	77,607,714.25	26.70	
6	Nasarawa State Fadama Coordinating Office		46,906,925.67	95,340,000.00	48,433,074.33	49.20	
7	Ministry of Finance, Budget & Planning		469,901,860.01	725,193,000.00	255,291,139.99	64.80	1,311,984,791.19
8	Office of the Accountant-General		8,125,685,297.76	8,234,865,000.00	109,179,702.24	98.67	265,077,037.75
9	Project Financial Management Unit (PFMU)		9,753,338.50	10,770,000.00	1,016,661.50	90.56	
10	Board of Internal Revenue Service		808,945,366.45	866,520,000.00	57,574,633.55	93.36	314,066,828.39
11	Nasarawa State CARES Coordinating Unit (SCCU)		29,193,179.37	42,990,000.00	13,796,820.63	67.91	
12	Ministry of Trade, Industry & Investment		56,063,857.25	67,210,000.00	11,146,142.75	83.42	29,416,979.80
13	Nasarawa State Investment & Development Agency		207,021,740.82	210,950,000.00	3,928,259.18	98.14	127,890,525.14
14	Nasarawa State Market Management Bureau		19,512,160.25	32,252,000.00	12,739,839.75	60.50	29,053,950.75
15	Ministry of Works, Housing & Transport		46,025,356.08	54,440,000.00	8,414,643.92	84.54	59,809,768.34
16	Nasarawa Electricity Power Agency (NaEPA)		27,196,795.20	36,730,000.00	9,533,204.80	74.05	31,935,409.43
17	Ministry of Lands & Urban Development		70,729,996.81	72,130,000.00	1,400,003.19	98.06	41,897,378.35
18	Nasarawa Urban Development Board		87,660,302.51	89,880,000.00	2,219,697.49	97.53	70,311,946.50
19	Nasarawa Geographic Information Service (NAGIS)		<u>335,946,839.47</u>	<u>336,985,000.00</u>	<u>1,038,160.53</u>	<u>99.69</u>	<u>143,866,142.95</u>
	Total Economic Sector		<u><u>10,984,713,591.82</u></u>	<u><u>14,925,590,214.12</u></u>	<u><u>3,940,876,622.30</u></u>	<u><u>73.60</u></u>	<u><u>2,931,770,525.10</u></u>
	<b>III. LAW AND JUSTICE SECTOR</b>						
1	Judicial Service Commission		66,717,605.76	72,360,000.00	5,642,394.24	92.20	61,362,742.14
3	High Court of Justice		342,350,516.89	343,973,000.00	1,622,483.11	99.53	335,582,137.11
4	Customary Court of Appeal		62,374,191.85	63,252,000.00	877,808.15	98.61	47,415,448.91
5	Sharia Court of Appeal		19,390,613.56	27,210,000.00	7,819,386.44	71.26	15,198,910.56
2	Ministry of Justice		<u>765,049,956.30</u>	<u>771,930,000.00</u>	<u>6,880,043.70</u>	<u>99.11</u>	<u>338,155,349.18</u>
	Total Law and Justice Sector		<u><u>1,255,882,884.36</u></u>	<u><u>1,278,725,000.00</u></u>	<u><u>22,842,115.64</u></u>	<u><u>98.21</u></u>	<u><u>797,714,587.90</u></u>
	<b>IV. SOCIAL SECTOR</b>						
1	Ministry of Youth & Sports Development		733,317,217.75	742,345,000.00	9,027,782.25	98.78	578,006,034.86



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
2	Nasarawa Youth Empowerment Office - NAYES		2,993,322.44	5,240,000.00	2,246,677.56	57.12	
3	Ministry of Women Affairs & Social Development		110,122,317.04	115,770,000.00	5,647,682.96	95.12	70,672,803.50
4	Nasarawa State Disability Rights Commission		33,087,451.00	46,405,000.00	13,317,549.00	71.30	23,454,680.00
5	Nasarawa State Social Investment Office		307,639,508.00	313,370,000.00	5,730,492.00	98.17	
6	Ministry of Education, Science & Technology		425,517,101.58	594,320,000.00	168,802,898.42	71.60	553,505,066.35
7	Nasarawa State Universal Basic Education Board		134,061,657.50	137,575,000.00	3,513,342.50	97.45	119,769,516.56
8	Nasarawa State Bureau for ICT (Library Board)		101,380,591.25	105,060,000.00	3,679,408.75	96.50	55,718,032.00
9	Isa Mustapha Agwai I Polytechnic, Lafia		703,287,345.66	732,000,000.00	28,712,654.34	96.08	772,168,051.44
10	College of Education, Akwanga		505,384,178.24	695,100,000.00	189,715,821.76	72.71	510,178,300.05
11	Nasarawa State University, Keffi		861,446,409.56	1,163,200,000.00	301,753,590.44	74.06	1,781,400,424.67
	Special School, Lafia		49,819,926.00	63,170,000.00	13,350,074.00	78.87	
13	Teachers Service Commission		12,319,389.11	34,930,000.00	22,610,610.89	35.27	9,804,029.98
14	Vocational & Relevant Technology		3,667,907.02	43,800,000.00	40,132,092.98	8.37	16,835,705.46
15	Scholarship Board		266,387,246.33	404,810,000.00	138,422,753.67	65.81	68,164,476.72
16	Ministry of Health		163,877,748.97	201,299,000.00	37,421,251.03	81.41	683,080,658.86
17	Nasarawa State Health Insurance Agency		15,842,776.12	30,287,000.00	14,444,223.88	52.31	8,557,752.32
18	Primary Healthcare Development Agency		402,215,665.67	423,810,528.00	21,594,862.33	94.90	279,340,519.27
19	Nasarawa State Infectious Disease & Research Centre		19,171,839.50	63,510,000.00	44,338,160.50	30.19	
20	Dalhatu Araf Specialist Hospital		106,879,579.05	440,300,000.00	333,420,420.95	24.27	76,698,220.31
21	Hospitals Management Board		80,680,197.08	147,080,000.00	66,399,802.92	54.85	83,977,698.85
22	General Hospital, Agbashi		5,176,520.73	5,460,000.00	283,479.27	94.81	1,557,822.00
23	General Hospital, Akwanga		78,216,827.50	81,020,000.00	2,803,172.50	96.54	22,994,863.15
24	General Hospital, Awe		25,483,837.65	27,080,000.00	1,596,162.35	94.11	3,723,117.12
25	General Hospital, Doma		37,781,420.61	41,910,000.00	4,128,579.39	90.15	6,064,166.89
26	General Hospital, Garaku		25,641,392.00	27,120,000.00	1,478,608.00	94.55	8,245,724.91
27	General Hospital, Keana		23,577,698.74	24,760,000.00	1,182,301.26	95.22	6,391,706.82
28	General Hospital, Keffi		93,518,965.63	101,590,000.00	8,071,034.37	92.06	5,357,530.31
29	Mararaba Gurku Medical Centre		174,441,733.58	181,730,000.00	7,288,266.42	95.99	25,365,106.87
30	General Hospital, Mararaba-Udege		32,561,250.98	33,710,000.00	1,148,749.02	96.59	4,115,176.85
31	General Hospital, Nasarawa		73,279,547.71	80,290,000.00	7,010,452.29	91.27	14,608,168.94
32	General Hospital, Nassarawa Eggon		45,780,580.23	49,015,000.00	3,234,419.77	93.40	11,510,034.70
33	General Hospital, Obi		20,234,581.16	22,210,000.00	1,975,418.84	91.11	6,122,027.45
34	General Hospital, Panda		10,664,994.07	11,160,000.00	495,005.93	95.56	3,709,743.00
35	General Hospital, Toto		31,999,706.57	34,640,000.00	2,640,293.43	92.38	5,816,440.00
36	General Hospital, Uke		28,658,463.96	30,630,000.00	1,971,536.04	93.56	5,587,735.77
37	General Hospital, Umaisha		12,210,962.96	13,760,000.00	1,549,037.04	88.74	1,264,286.10
38	General Hospital, Wamba		46,698,173.48	49,790,000.00	3,091,826.52	93.79	8,574,073.46
39	School of Nursing & Midwifery, Lafia		6,848,074.63	19,037,000.00	12,188,925.37	35.97	7,736,592.02
40	College of Health Science & Technology, Keffi		120,195,078.63	127,208,000.00	7,012,921.37	94.49	121,626,085.82
41	Ministry of Environment & Natural Resources		143,579,814.50	147,535,000.00	3,955,185.50	97.32	103,672,968.00
42	Environmental Protection Agency		5,159,479.00	5,785,000.00	625,521.00	89.19	971,240.49
43	Nasarawa State Waste Management Bureau		259,292,759.87	267,612,000.00	8,319,240.13	96.89	199,333,843.00
44	Min for Local Govt, Community Dev & Chieftaincy Affairs		218,785,776.36	221,575,000.00	2,789,223.64	98.74	98,098,852.00
45	Community & Social Development Agency (CSDA)		33,998,938.67	39,020,000.00	5,021,061.33	87.13	53,666,785.56
46	Nasarawa State Bureau for Rural Development		27,167,457.83	40,197,500.00	13,030,042.17	67.58	13,580,025.00
	Total Social Sector		6,620,053,411.92	8,187,226,028.00	1,567,172,616.08	80.86	6,431,026,087.43
	<b>GRAND TOTAL OVERHEAD COSTS</b>		<b>31,864,720,483.25</b>	<b>38,052,950,242.12</b>	<b>6,188,229,758.87</b>	<b>83.74</b>	<b>22,094,293,343.35</b>
6	<b>GRANTS &amp; SUBVENTIONS TO BOARDS AND PARASTATALS</b>						

**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	Bilingual						4,232,490.55
	Federal Fire Service						3,500,000.00
	Gomsi Computer						4,320,000.00
	NARUWASA						15,000,000.00
	Stata FADAMA						103,617,200.00
	State Social Investment						80,000,000.00
	State National Lifestock						8,000,000.00
	Nigeria Television Authority (NTA), Lafia						3,000,000.00
	Precious FM, Lafia						3,000,000.00
	Nasarawa State RAAMP			-		-	200,000,000.00
	Total Grants & Subventions to Boards and Parastatals		-	-	-	-	424,669,690.55
<b>7</b>	<b>CONSOLIDATED REVENUE FUND CHARGES (SERVICE WIDE VOTE)</b>						
	AEDC - Electricity		160,202,753.49		-160,202,753.49	-	182,422,018.74
	Salaries of Public Office Holders		1,586,751,406.60	1,717,891,459.00	131,140,052.40	92.37	1,184,031,550.14
	External Loans Interests	7A	175,122,914.00	200,115,601.15	24,992,687.15	87.51	182,545,756.64
	Internal Loans Interests	7C	3,078,229,223.38	1,411,929,522.46	-1,666,299,700.92	218.02	1,656,915,801.59
	Other Charges			-	-	-	80,377,763.19
	Total CRF - Service Wide Vote		5,000,306,297.47	3,329,936,582.61	-1,670,369,714.86	150.16	3,286,292,890.30
<b>8</b>	<b>CONTRIBUTION TO PENSION AND GRATUITY</b>						
	Nasarawa State Pension Bureau		5,812,094,378.41	5,830,000,000.00	17,905,621.59	99.69	5,747,219,392.70
<b>9</b>	<b>TRANSFER TO SINKING FUND INVESTMENT</b>	Ref Note 9					
	GTL Trustees & Stanbic IBTC Trustees Ltd		1,371,949,401.00				1,371,949,401.00
	Total		1,371,949,401.00	-	-	-	1,371,949,401.00
<b>10</b>	<b>CAPITAL EXPENDITURE</b>		28,431,702,208.01	30,561,316,423.87	2,129,614,215.86	93.03	22,534,117,346.21



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	<b>I. Administrative Sector</b>	<b>3</b>					
1	Office of the Executive Governor		39,729,834.18	43,500,000.00	3,770,165.82	91.33	
2	Deputy Governor's Office		0.00	12,000,000.00	12,000,000.00	-	41,444,099.10
3	State Boundary Commission		0.00	17,500,000.00	17,500,000.00	-	1,641,000.00
4	Office of the SSA to His Excellency on SDGs		24,995,149.13	35,000,000.00	10,004,850.87	71.41	72,183,554.91
5	State Emergency Management Agency		78,274,650.00	95,260,000.00	16,985,350.00	82.17	1,999,390.00
6	N/State Bureau of Public Procurement (NSBPP)		42,875,000.00	57,000,000.00	14,125,000.00	75.22	43,824,775.00
7	AUDA-NEPAD State Office		0.00	13,000,000.00	13,000,000.00	-	
8	Nasarawa State AIDS Control Agency (NASACA)		0.00	10,000,000.00	10,000,000.00	-	
9	Nasarawa State Pension Bureau		0.00	6,000,000.00	6,000,000.00	-	
11	Office of the Hon. Comm for Special Duties - Legal Matters		0.00	3,335,000.00	3,335,000.00	-	
12	Human Capital Development State Office		0.00	4,000,000.00	4,000,000.00	-	
13	Office of the Secretary to the State Government		1,323,682,520.32	1,335,000,000.00	11,317,479.68	99.15	1,674,312,069.75
14	Muslim Pilgrims Welfare Board		0.00	0.00	0.00		
15	Christian Pilgrims Welfare Board		0.00	0.00	0.00		
16	Nasarawa State House of Assembly		16,108,200.00	31,000,000.00	14,891,800.00	51.96	260,000.00
17	State House of Assembly Service Commission		5,000,000.00	9,000,000.00	4,000,000.00	55.56	
18	Ministry of Information, Culture & Tourism		64,983,736.00	73,000,000.00	8,016,264.00	89.02	2,885,000.00
19	Nasarawa Broadcasting Service		52,191,071.75	54,000,000.00	1,808,928.25	96.65	19,000,000.00
20	Office of the Head of Civil Service		856,600.00	3,750,000.00	2,893,400.00	22.84	
21	Office of Auditor General - State		870,000.00	7,100,000.00	6,230,000.00	12.25	20,959,900.00
22	Office of the Auditor General - Local Government		2,311,250.00	2,500,000.00	188,750.00	92.45	5,443,350.00
23	Civil Service Commission		0.00	13,700,000.00	13,700,000.00	-	151,000.00
24	Local Government Service Commission		0.00	7,000,000.00	7,000,000.00	-	
25	N/State Independent Electoral Commission (NASIEC)		21,634,041.00	36,500,000.00	14,865,959.00	59.27	4,005,438.00
	<b>Total Administrative Sector</b>		<b>1,673,512,052.38</b>	<b>1,869,145,000.00</b>	<b>195,632,947.62</b>	<b>89.53</b>	<b>1,888,109,576.76</b>
	<b>II. Economn Sector</b>	<b>4</b>					
1	Ministry of Agriculture & Water Resources		312,823,702.19	364,000,000.00	51,176,297.81	85.94	527,171,806.90
2	College of Agriculture, Science & Technology. Lafia		399,203,863.31	406,600,000.00	7,396,136.69	98.18	91,430,773.11
3	Nasarawa Agricultural Development Programme (NADP)		1,200,000.00	24,700,000.00	23,500,000.00	4.86	
4	Nasarawa State Water Board		234,162,540.79	236,000,000.00	1,837,459.21	99.22	211,314,998.80
5	N/State Rural Water Supply & Sanitation Agency (RUWASSA)		56,902,997.37	94,500,000.00	37,597,002.63	60.21	
6	Nasarawa State Fadama Coordinating Office		402,458,539.37	411,994,907.20	9,536,367.83	97.69	
7	Ministry of Finance, Budget & Planning		107,882,054.00	190,500,000.00	82,617,946.00	56.63	17,824,380.00
	<b>II. Economn Sector</b>	<b>4</b>					

**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
8	Office of the Accountant-General		159,116,000.00	160,000,000.00	884,000.00	99.45	504,516,189.26
9	Project Financial Management Unit (PFMU)		0.00	6,700,000.00	6,700,000.00	-	
10	Board of Internal Revenue Service		114,850,000.00	119,000,000.00	4,150,000.00	96.51	38,929,500.55
11	Nasarawa State CARES Coordinating Unit (SCCU)		7,679,783.18	25,000,000.00	17,320,216.82	30.72	
12	Ministry of Trade, Industry & Investment		1,676,743,954.23	1,682,000,000.00	5,256,045.77	99.69	1,157,881,144.07
13	Nasarawa State Investment & Development Agency		102,015,500.00	134,000,000.00	31,984,500.00	76.13	5,647,353.00
14	Nasarawa State Market Management Bureau		4,396,000.00	14,600,000.00	10,204,000.00	30.11	120,000.00
15	Ministry of Works, Housing & Transport		4,690,362,519.09	4,758,000,000.00	67,637,480.91	98.58	3,937,822,453.81
16	Nasarawa Electricity Power Agency (NaEPA)		1,850,089,324.10	1,877,000,000.00	26,910,675.90	98.57	275,194,760.77
17	Ministry of Lands & Urban Development		101,169,372.50	107,000,000.00	5,830,627.50	94.55	153,283,448.00
18	Nasarawa Urban Development Board		3,446,115,763.13	3,579,500,000.00	133,384,236.87	96.27	1,495,624,934.55
19	Nasarawa Geographic Information Service (NAGIS)		385,364,242.00	415,000,000.00	29,635,758.00	92.86	335,782,577.00
	<b>Total Economic Sector</b>		<b>14,052,536,155.26</b>	<b>14,606,094,907.20</b>	<b>553,558,751.94</b>	<b>96.21</b>	<b>8,752,544,319.82</b>
<b>10</b>	<b>III. Law &amp; Justice Sector</b>	<b>5</b>					
1	Judicial Service Commission		32,141,420.00	90,800,000.00	58,658,580.00	35.40	127,886,739.35
3	High Court of Justice		219,435,932.00	268,200,000.00	48,764,068.00	81.82	223,912,635.00
4	Customary Court of Appeal		1,621,000.00	68,642,660.00	67,021,660.00	2.36	205,000.00
5	Sharia Court of Appeal		7,050,032.26	84,000,000.00	76,949,967.74	8.39	12,038,629.04
2	Ministry of Justice		34,688,933.15	72,800,000.00	38,111,066.85	47.65	-
	<b>Total Law &amp; Justice</b>		<b>294,937,317.41</b>	<b>584,442,660.00</b>	<b>289,505,342.59</b>	<b>50.46</b>	<b>364,043,003.39</b>
	<b>IV. Social Sector</b>	<b>6</b>					
1	Ministry of Youth & Sports Development		202,155,245.00	249,000,000.00	46,844,755.00	81.19	54,925,847.00
2	Nasarawa Youth Empowerment Office - NAYES		0.00	0.00	0.00		
3	Ministry of Women Affairs & Social Development		45,846,131.17	65,000,000.00	19,153,868.83	70.53	99,500.00
4	Nasarawa State Disability Rights Commission		1,060,000.00	19,000,000.00	17,940,000.00	5.58	6,480,000.00
5	Nasarawa State Social Investment Office		0.00	1,000,000.00	1,000,000.00	-	
6	Ministry of Education, Science & Technology		1,349,805,319.02	1,467,000,000.00	117,194,680.98	92.01	378,998,834.24
7	Nasarawa State Universal Basic Education Board		3,184,809,448.92	3,283,642,856.67	98,833,407.75	96.99	5,530,328,749.57
8	Nasarawa State Bureau for ICT (Library Board)		19,346,325.00	27,500,000.00	8,153,675.00	70.35	8,203,000.00
9	Isa Mustapha Agwai I Polytechnic, Lafia		1,095,492,180.38	1,100,113,000.00	4,620,819.62	99.58	1,290,204,899.18
10	College of Education, Akwanga		607,361,997.50	641,000,000.00	33,638,002.50	94.75	411,903,137.02
11	Nasarawa State University, Keffi		1,855,248,917.42	1,898,000,000.00	42,751,082.58	97.75	2,558,872,095.79
12	Special School, Lafia		8,771,150.00	36,770,000.00	27,998,850.00	23.85	
13	Teachers Service Commission		4,450,000.00	5,200,000.00	750,000.00	85.58	1,000,000.00
	<b>IV. Social Sector</b>	<b>6</b>					



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
14	Vocational & Relevant Technology		0.00	18,500,000.00	18,500,000.00	-	
15	Scholarship Board		0.00	22,500,000.00	22,500,000.00	-	
16	Ministry of Health		77,230,674.14	138,208,000.00	60,977,325.86	55.88	61,054,310.39
17	Nasarawa State Health Insurance Agency		0.00	3,000,000.00	3,000,000.00	-	
18	Primary Healthcare Development Agency		209,662,583.85	214,200,000.00	4,537,416.15	97.88	153,556,664.59
19	Nasarawa State Infectious Disease & Research Centre		101,697,500.00	220,000,000.00	118,302,500.00	46.23	
20	Dalhatu Araf Specialist Hospital		194,985,767.50	200,000,000.00	5,014,232.50	97.49	875,000.00
21	Hospitals Management Board		49,914,567.50	118,800,000.00	68,885,432.50	42.02	1,083,075.00
22	General Hospital, Akwanga		606,700.00	700,000.00	93,300.00	86.67	11,795,484.00
23	General Hospital, Awe		0.00	0.00	0.00		370,000.00
24	General Hospital, Garaku		285,688.03	400,000.00	114,311.97	71.42	1,300,000.00
25	General Hospital, Keana		33,756.95	100,000.00	66,243.05		
26	Mararaba Gurku Medical Centre		8,585,000.00	10,000,000.00	1,415,000.00		
27	General Hospital, Mararaba-Udege		0.00	0.00	0.00		2,279,500.00
28	General Hospital, Nasarawa		18,065,906.40	20,000,000.00	1,934,093.60		
29	General Hospital, Obi		5,613,679.70	7,000,000.00	1,386,320.30		
30	General Hospital, Panda		0.00	0.00	0.00		195,000.00
31	General Hospital, Uke		0.00	0.00	0.00		385,000.00
32	School of Nursing & Midwifery, Lafia		0.00	44,000,000.00	44,000,000.00	-	
33	College of Health Science & Technology, Keffi		103,378,115.97	152,500,000.00	49,121,884.03	67.79	40,041,168.38
34	Ministry of Environment & Natural Resources		1,072,624,263.93	1,130,000,000.00	57,375,736.07	94.92	343,429,977.91
35	Environmental Protection Agency		2,918,000.00	4,500,000.00	1,582,000.00	64.84	8,150,000.00
36	Nasarawa State Waste Management Bureau		309,731,900.00	342,000,000.00	32,268,100.00	90.56	39,166,072.00
37	Min for Local Govt, Community Dev & Chieftaincy Affairs		0.00	72,000,000.00	72,000,000.00	-	320,000.00
38	Community & Social Development Agency (CSDA)		385,712,637.27	419,000,000.00	33,287,362.73	92.06	157,300,629.80
39	Nasarawa State Bureau for Rural Development		1,495,323,227.31	1,571,000,000.00	75,676,772.69	95.18	467,102,501.37
	Total Capital Expenditure - Social Sector		12,410,716,682.96	13,501,633,856.67	1,090,917,173.71	91.92	11,529,420,446.24
10	V. Judgement Debts						10,435,840.75
11	AIDS AND GRANTS RECEIVED:		15,124,254,704.46	17,209,177,882.48	(2,084,923,178.02)	87.88	17,502,210,074.85

**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
	<b>A: Domestic Grants Received</b>	Ref.No. 8					
	Nasarawa State Universal Basic Education	Ref.No. 8	5,058,621,097.97	1,353,977,354.48	3,704,643,743.49	373.61	5,702,145,451.24
	State Emergency Management Agency	Ref.No. 8	2,000,000.00	50,000,000.00	-48,000,000.00	4.00	2,130,000.00
	N/S Independent Electoral Commission (NASIEC)				0.00		330,000,000.00
	Ministry of Finance & Economic Planning	Ref.No. 8	5,084,727,000.00	6,610,000,000.00	-1,525,273,000.00	76.92	6,055,111,136.85
	Ministry of Finance & Economic Planning	Ref.No. 8	900,000,000.00		900,000,000.00	-	
	Ministry of Environment & Solid Minerals			2,500,000,000.00	-2,500,000,000.00	-	22,750,783.46
	Primary Healthcare Development Agency		421,790,852.31	200,000,000.00	221,790,852.31	210.90	170,520,450.17
	Hospital Management Board	Ref.No. 8	18,628,232.05		18,628,232.05	-	125,350,368.75
	Nasarawa State Polytechnic, Lafia	Ref.No. 8	962,950,521.20	410,000,000.00	552,950,521.20	234.87	1,201,389,173.10
	College of Education, Akwanga	Ref.No. 8	687,907,822.43	1,000,000,000.00	-312,092,177.57	68.79	409,259,637.52
	Nasarawa State University, Keffi	Ref.No. 8	1,987,629,178.50	3,030,000,000.00	-1,042,370,821.50	-	2,200,699,847.54
	Total Domestic Grants		<u>15,124,254,704.46</u>	<u>15,153,977,354.48</u>	<u>-29,722,650.02</u>	<u>99.80</u>	<u>16,219,356,848.63</u>
	<b>B: Foreign Grants Received</b>						
	Hospital Management Board			34,000,000.00	-34,000,000.00	-	
	Ministry of Health			700,000,000.00	-700,000,000.00	-	1,196,956,037.74
	Primary Healthcare Development Agency			721,200,528.00	-721,200,528.00	-	85,897,188.48
	Ministry of Environment & Solid Minerals			600,000,000.00	-600,000,000.00	-	
	Total Foreign Grants		<u>-</u>	<u>2,055,200,528.00</u>	<u>-2,055,200,528.00</u>	<u>-</u>	<u>1,282,853,226.22</u>
<b>12</b>	<b>DOMESTIC/FOREIGN LOANS/BORROWINGS</b>		<u>18,043,082,742.84</u>	<u>17,350,000,000.00</u>	<u>693,082,742.84</u>	<u>103.99</u>	<u>-</u>
	<b>A: DOMESTIC LOANS</b>						
	Local Loan		<u>18,043,082,742.84</u>	<u>13,000,000,000.00</u>	<u>5,043,082,742.84</u>	<u>138.79</u>	<u>-</u>
	Total Domestic Loans		<u>18,043,082,742.84</u>	<u>13,000,000,000.00</u>	<u>5,043,082,742.84</u>	<u>138.79</u>	<u>-</u>
	<b>B: Foreign LOANS</b>						
	Ministry of Finance & Economic Planning			4,350,000,000.00	-4,350,000,000.00	-	-
	Total Foreign Loans		<u>-</u>	<u>4,350,000,000.00</u>	<u>-4,350,000,000.00</u>	<u>-</u>	<u>-</u>
<b>13</b>	<b>EXTERNAL LOANS REPAYMENT</b>	7A					



**NASARAWA STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	DETAILS	REF.	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	%TAGE	ACTUAL 2021
		NOTE	₦	₦	₦	ACHIEVED	₦
i.	N/State - Plateau State Water Project (CHF)		4,877,473.93				4,791,527.32
ii.	N/State - Plateau State Water Project (USD)		19,188,855.40				19,678,121.65
iii.	N/State - Plateau State Water Proj. - (EUR) -ADF		4,305,665.64				5,292,915.00
iv.	N/State Health System Dev. Project I - (IDA)		25,309,989.60				17,061,964.40
v.	N/State Comm. Based Urban Dev. Project - (IDA)		207,308,496.65				142,856,298.38
vi.	Nasarawa State HIV/AIDS Programme - (IDA)		111,810,160.65				87,404,574.59
vii.	N/State Community & Social Dv. Project - (IDA)		37,365,594.50				38,271,002.24
viii.	Nasarawa State Third Fadama Projctcs - (IDA)		55,396,620.80				56,723,916.32
ix.	N/State Health System Dev. Project II - (IDA)		26,600,854.16				27,242,818.05
			-	200,244,657.78	200,244,657.78	-	-
	<b>Total External Loans Repayment</b>		<u>492,163,711.33</u>	<u>200,244,657.78</u>	<u>-291,919,053.55</u>	<u>245.78</u>	<u>399,323,137.95</u>
<b>14</b>	<b>INTERNAL LOANS REPAYMENT</b>	<b>7B</b>					
i	5BN - State Bond		976,177,952.88				835,444,844.03
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc		120,251,690.51				58,281,765.14
iii.	10BN - Infrastructural Dev. Loan - Access Bank Plc		416,446,546.02				118,777,637.68
iv.	Budget Support Facility		256,128,879.33				495,517,521.59
			-	4,187,710,218.61	4,187,710,218.61		
	<b>Total Internal Loans Repayment</b>		<u>1,769,005,068.74</u>	<u>4,187,710,218.61</u>	<u>2,418,705,149.87</u>	<u>42.24</u>	<u>1,508,021,768.44</u>

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
<b>15</b>	<b>PROJECTS &amp; PROG. INTERVENTION FUNDS</b>			<b>₦</b>	<b>₦</b>
1	Office of the SSA to His Excellency on SDGs	ZBN	1012840310	2,628,338.64	2,690,367.01
2	Office of the SSA to His Excellency on SDGs	ZBN	1013246421	7,982,757.12	6,371,899.85
3	Office of the SSA to His Excellency on SDGs	ZBN	1012496762	1,064,180.11	
4	N/S Universal UBE Matching Grant A/C - Access	ACCESS BANK	1405865328	135,047.22	887,193,838.12
5	N/S Universal Basic Education Board - FCMB	FCMB	1474052017		2,999,059.97
6	Nasarawa State UBE Teachers PDP - Access	ACCESS BANK	0006278120	1,427,388.25	3,419,530.87
7	N/S Universal UBE Matching Grant A/C - Access 2	ACCESS BANK	0710142742		1,190,109.16
8	Nasarawa State Universal UBE BOARD	ZBN	1016721466		77,969.38
9	FIDELITY BANK - SOCU	Fidelity Bank Plc	5030081220		129,059,959.20
10	FIDELITY BANK - CSDA - IDA Interest Account	Fidelity Bank Plc	5030082162		11,719.62
11	SKYE BANK - CSDP - GCC Interest Account	Fidelity Bank Plc	5030052680		16,745.98
12	STATE CASH TRANSFER UNIT (SCTU)	Fidelity Bank Plc	5030086490		12,209,478.34
13	STATE CASH TRANSFER UNIT (SCTU)	ZENITH BANK	1215702004		49,729.73
14	FCMB - NEWMAP (IDA ACCOUNT)	FCMB			1,139,688,270.90
15	FCMB - NEWMAP (GCC ACCOUNT)	FCMB			1,203,217.09
16	FCMB - NEWMAP INTEREST ACCOUNT	FCMB			2,295,470.00
17	FCMB - NEWMAP DRAW DOWN ACCOUNT	FCMB			5,739,022.15
18	FCMB - ANRIN IDA PROJECT ACCOUNT	FCMB			14,262,198.50
19	FCMB - ANRIN IDA PROJECT ACCOUNT	FCMB	5833449030		129,320,588.70
20	FCMB - ANRIN NAPHA DLI ACCOUNT	FCMB	5833449078		19,006,537.55
21	FCMB - ANRIN GCC ACCOUNT	FCMB	5833449061		5,981,391.53
22	FCMB - ANRIN DRAW DOWN ACCOUNT	FCMB	5833449016		4,075,305.18
23	UNCEF SSG OFFICE	Zenith Bank	1011842661		4,523.51
24	UNCEF MINISTRY OF HEALTH	FIRST BANK PLC	2000545009		139,506.10
25	COVID-19 WORLD BANK SUPPORT	ACCESS BANK	1406633544		11,975,162.90
26	FADAMA NG CARES	ZENITH BANK	1214091129	24,985,024.89	10,019,393.66
27	NASARAWA STBLCP-TB	ECO BANK	4200008043		2,580,439.09
28	NASARAWA STATE GFATM-MDR-TB	GTB	0242422607		634,186.55
29	TBL CONTROL PROGRAMME	ACCESS BANK	0815714765		502,636.87
30	CENTRAL BANK - Saving One-Million Life	CENTRAL BANK	035026621013		1,462,368,247.08
31	FCMB - NSHIP DLI Dollar Account	FCMB	2425094018		25,763,905.80
32	Fidelity Bank - NSHIP INTEREST Account	FIDELITY BANK PLC	5090377800		18,720,000.00



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
33	BILINGUAL ISDP PROJECT ACCOUNT (NAIRA)	Polaris Bank Plc	4060011571		8,252,135.10
34	BILL & MILLENDIA GATE FOUNDATION - DOLLAR	Polaris Bank Plc	4060011588		27,188,563.20
35	BILINGUAL ISDP PROJECT ACCOUNT	ZBN	1015802049		354,852.12
36	Isa Mustapha Agwai Polytechnic, Lafia	ZBN	1015237858	1,891,429.04	2,832,353.21
37	Isa Mustapha Agwai Polytechnic, Lafia	UBA	1002016062	483,308.11	1,024,074.70
38	Isa Mustapha Agwai Polytechnic, Lafia	UBA	1005520472	130,232.19	130,232.19
39	Isa Mustapha Agwai Polytechnic, Lafia	UBA	1014461656	122,771,241.63	69,310,958.92
40	Isa Mustapha Agwai Polytechnic, Lafia	FBN	2005493744	44,578,082.90	152,010,554.38
41	Isa Mustapha Agwai Polytechnic, Lafia	ZBN	1010713375	832,524.11	3,585,189.47
42	Isa Mustapha Agwai Polytechnic, Lafia	FBN	2013728230	1,871,200.79	29,186,860.78
43	College of Agriculture, Lafia	STANBIC IBTC	9202175784	88,535.98	8,725,753.66
44	College of Agriculture, Lafia	ECO BANK	4202000285	1,275,011.52	274,471.83
45	College of Agriculture, Lafia	FBN	2000220767	43,420,185.35	13,181,366.58
46	College of Agriculture, Lafia	ZBN	1011174414	374,639.07	94,384.26
47	College of Agriculture, Lafia	ACCESS BANK	0015361384	4,275,726.12	2,133,295.98
48	College of Agriculture, Lafia	UNITY BANK	0015814168	502,262.43	833,622.85
49	College of Education, Akwanga	UNITY	0016245361	421,681.94	567,811.23
50	College of Education, Akwanga	UNITY	0038671450	334,021.37	771,589.62
51	College of Education, Akwanga	UNITY	0008662507	509,670.31	2,957,979.57
52	College of Education, Akwanga	UBA	1013969959	12,297,368.68	104,546,203.28
53	College of Education, Akwanga	UBA	1015598340	29,652,938.37	15,399,387.47
54	College of Education, Akwanga	UBA	1007156501	3,551,600.31	6,133,755.86
55	College of Education, Akwanga	UBA	2190264051	2,518,672.45	917,590.37
56	College of Education, Akwanga	ACCESS	0013159981	29,303.83	2,247,406.21
57	College of Education, Akwanga	ACCESS	0013160291	283,717.40	1,228,204.27
58	College of Education, Akwanga	ACCESS	0063009263	360,325.55	360,390.05
59	College of Education, Akwanga	ACCESS	0013160349	77,029,371.68	14,683,514.95
60	College of Education Akwanga	ACCESS	0063022000	60,108,950.07	30,552,995.63
61	NSUK POST GRADUATE DUES ACCT.	ACCESS	0015169377		1,954,289.80
62	NSUK ETF	ACCESS	0015164042	597,450,877.61	1,152,872,197.35
63	NSUK ENDOWMENT ACCOUNT	ACCESS	0015139895		663,146.71
64	NSUK INFORMATION TECH.CENTRE	ACCESS	0025450940		397,236.25
65	NSUK POST GRADUATE	ACCESS	0015164028		1,071,017.09
66	NSUK PINANPU	ACCESS	0035816314		594,737.01
67	NSUK STUDENTS' ACCOUNT	ECO	4222000485	20,436,496.84	102,125,530.53
68	NSUK AVCNU CONFERENCE ACCOUNT	ECO	4222020726		201,649.54
69	NSUK LVT STUDENTS ACCOUNT	ECO	4222020692		323,642.87

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
70	NSUK UME SCREENING ACCOUNT	ECO	4222000409		1,657,750.31
71	NSUK HEALTH SERVICES ACCOUNT	ECO	4222003015	5,132,100.62	5,922,656.48
72	NASARAWA STATE UNIVERSITY COLLECTION ACCT.	ECO	4222020018		134,052.37
73	NSUK TETFUND EDUCATION ACCOUNT	FIRST	2022355142	31,766,175.85	84,660,512.41
74	NASARAWA STATE UNIVERSITY,KEFFI	FIRST	2022220796	9,170,801.71	22,097,124.66
75	NASARAWA STATE UNIVERSITY HOLDING ACCT.	FIRST	2022226097	132,607.00	132,628.50
76	NSUK COLLECTION UNDERGRADUATE	FCMB	1282339018	1,510,238.92	1,510,238.92
77	NASARAWA STATE UNIVERSITY,KEFFI	KEYSTONE	1002860562		7,321.73
78	NUSK UBA CAPITAL	UBA	1016762601	138,683.96	15,619,718.24
79	NASARAWA STATE UNIVERSITY OPERATIONS ACCT.	ZENITH	1010807795		56,908.46
80	NASARAWA STATE UNIVERSITY ENDOWMENT ACCT.	ZENITH	1012521187		7,173.01
81	NSUK STUDENTS' SCHOOL FEES COLLECTION ACCT.	ZENITH	1011448898	154,124,906.69	115,956,024.49
82	NASARAWA STATE UNIVERSITY,KEFFI (ACCESS MAIN)	ACCESS BANK	0015139929	32,021,853.95	902,376.07
83	Nasarawa State University, Keffi	MFB	1100014869	(92,321.61)	
84	Nasarawa State University, Keffi	MFB	1100016667	1,923,028.27	
	<b>TOTAL PROJECTS &amp; PROG. INTERVENTION FUNDS</b>			<b>1,301,530,187.24</b>	<b>5,907,923,840.93</b>
<b>16</b>	<b>TREASURIES AND BANK BALANCES:</b>				
1	Government House Administration	ZBN	1011412912	489,677.32	3,447,057.52
2	Government House Administration	FIDELITY	5030037351		4,784,510.90
3	Government House Administration	CASH	CASH		21,465,365.25
4	Bureau for Public Procurement	POLARIS	4060013991	14,110,743.54	6,576,862.00
5	AUDA-NEPAD STATE OFFICE	UBA	1025200222	2,750.50	
6	Deputy Governor's Office	ZBN	1011270402	1,006,139.52	23,485,880.36
7	State Boundary Commission	FIDELITY	5030043367	59,021.20	113,764.20
8	State emergency Management Agency	FIDELITY	5030038884	811,325.79	264,328.05
9	Office of the Secretary to the State Governemnt	FIDELITY		1,463,330.97	
10	Office of the Secretary to the State Governemnt	ZBN	1016601490	4,647,551.42	24,951,001.70
11	Office of the Secretary to the State Governemnt	UBA	1014181950	73,530,698.39	8,806,158.43
12	Nasarawa State Liaison Office Abuja	FIDELITY BANK PLC	5030038901	2,448,975.00	
13	Human Capital Development State Office	UNITY BANK	0055908634	2,968,313.00	
14	Human Capital Development State Office	ZENITH BANK	1221166153	1,075,243.50	
15	Nasarawa State AIDS Control Agency (NASACA)	ZBN	1014066505		4,433,422.49
16	Nasarawa State Pension Bureau	STANBIC IBTC	0002085181	12,723.07	615,749.98
17	Nasarawa State Pension Bureau	UBA	1017218569	268,266.17	12,824,393.38
18	Nasarawa State Pension Bureau	FIDELITY	5030021761	38,460,226.40	307,625.92
19	Nasarawa State Pension Bureau	HERITAGE	5900012105	56,084,403.81	101,179,181.67
20	Muslim Pilgrims Welfare Board	ZBN	1013781539	44,749.75	526,055.83



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
21	Christian Pilgrims Welfare Board	UNITY BANK	0015814467	308,379.03	325,108.48
22	Nasarawa State House of Assembly	FBN	2014437142	191,677.70	192,124.90
23	Nasarawa State House of Assembly	FBN	2000441111	10,335.90	10,757.30
24	Nasarawa State House of Assembly	POLARIS	4030011525	7,764,773.06	7,611,375.66
25	N/State House of Assembly Service Commission	UBA	1015201758	9,552.26	530,870.00
26	Ministry of Information, Culture and Tourism	UBA	1015773787	33,985.30	7,425,951.43
27	Nasarawa State Broadcasting Service	POLARIS	1750012722	11,391,159.33	19,509.50
28	Nasarawa State Broadcasting Service	ZBN	1010832928		1,805,025.30
29	Office of the Head of Service	UNITY BANK	0015814560		2,917,815.54
30	Office of the State Auditor - General	UBA	1013104518	1,005,131.57	13,505.82
31	Office of the Auditor - General for Local Govt.	ZBN	1014865241	751,343.75	2,517.75
32	Local Government Service Commission	UNITY BANK	0007675223		252,177.94
33	Civil Service Commission	POLARIS	1750015125	83,101.77	100,948.52
34	Nasarawa State Independent Electoral Commission	ZBN	1016514031	8,185.25	22,640,604.00
35	Nasarawa State Independent Electoral Commission	POLARIS	1750017851	14,217.63	14,497.13
36	Nasarawa State Independent Electoral Commission	HERITAGE	5900012851	50,767.60	51,392.10
37	Nasarawa State Independent Electoral Commission	UBA	1003956758	913.06	193.06
38	Ministry of Agriculture	ACCESS	0112508193	9,062.65	3,034,980.95
39	N/State Agricultural Development Prog. (NADP)	ACCESS	0012527558	38,215.59	500,946.34
40	Ministry of Finance, Budget & Planning	ACCESS BANK	0006278027	8,682,892.12	4,932,453.85
41	Ministry of Finance, Budget & Planning	UNITY BANK	0020889308	1,713.57	748,755.07
42	Ministry of Finance, Budget & Planning	UNITY BANK	0015814539	1,420.46	321,482.09
43	Ministry of Finance, Budget & Planning (SFTAS)	ZBN	1017688959	859,278.62	1,502,236.89
44	Ministry of Finance, Budget & Planning	ZBN	1012851730	917.00	1,083.00
45	Ministry of Finance, Budget & Planning (BUDGET)	UBA	1025512473	804,286.24	
46	Office of the Accountant-General	ECO	5202125900	135,616.93	9,354,495.92
47	Board of Internal Revenue Service	FCMB	0640020012		16,435,187.33
48	Board of Internal Revenue Service	ACCESS MARARABA	0044495460		198,201.12
49	Board of Internal Revenue Service	ACCESS/DIAMOND	0015361360	173,621,728.53	396,990.72
50	Board of Internal Revenue Service	ACCESS/DIAMOND	0013163216	965,985.29	2,415,850.90
51	Board of Internal Revenue Service	ECO LAFIA	4202066432	231,850.00	231,850.00
52	Board of Internal Revenue Service	FIRST LAFIA	2017550275	1,421,766.20	16,435,147.33
53	Board of Internal Revenue Service	FIRST LAFIA	2005675850	28,546,818.21	23,396,812.44

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
54	Board of Internal Revenue Service	FCMB	0640020012	1,142,029.91	2,027,765.30
55	Board of Internal Revenue Service	FIDELITY KARU	5030023655	999,122.14	53,288,550.55
56	Board of Internal Revenue Service	GTB	0046036389	3,112,094.92	
57	Board of Internal Revenue Service	HERITAGE LAFIA	5600004213	8,864,947.63	12,987,486.47
58	Board of Internal Revenue Service	JAIZ	0005761467		16,348,397.14
59	Board of Internal Revenue Service	KEYSTONE	1007259792	7,682,874.54	37,972.35
60	Board of Internal Revenue Service	POLARIS	1790136299	2,110,929.01	2,377,173.03
61	Board of Internal Revenue Service	STANBIC LAFIA	9202186898	95,715.55	95,715.55
62	Board of Internal Revenue Service	UBA LAFIA 1	1004009400	27,543,081.75	22,448,890.52
63	Board of Internal Revenue Service	UBA LAFIA 2	1004000074	37,795,365.85	13,847,527.92
64	Board of Internal Revenue Service	UNITY LAFIA	0015815048	1,931,997.12	689,637.73
65	Board of Internal Revenue Service	UNITY KEFFI	0014934096	922,773.26	2,731,812.05
66	Board of Internal Revenue Service	UNITY AKW	0013938028	1,479.47	1,479.47
67	Board of Internal Revenue Service	UNION	0039456831	727,574.36	1,034,285.57
68	Board of Internal Revenue Service	ZBN	1130047679	26,971,789.79	
69	Nasarawa State CARES Coordinating Unit (SCCU)	ECO	4200054040	7,424,328.86	
70	Ministry of Commerce, Industry & Cooperatives	ZBN	1015895878	794,598.31	1,001,457.00
71	Ministry of Commerce, Industry & Cooperatives	ZBN	1011514751		1,325.53
72	Nasarawa Investment and Development Agency	ZBN	1213415573	10,757,945.46	21,054.97
73	Nasarawa Investment and Development Agency	UBA	1024073779	6,244,975.16	388,449.91
74	Nasarawa State Market Management Bureau	ACCESS BANK	0796273095	566,770.28	502,380.53
75	Ministry of Works, Housing & Transport	ECO	4202016033	11,736,108.18	1,234,273.17
76	Nasarawa Electricity Power Agency (NaEPA)	UBA	1020928675	17,347.49	4,874.15
77	Nasarawa Electricity Power Agency (NaEPA)	ZBN	1016424657	325.50	
78	Nasarawa State Water Supply and Sanitation Agency	Zenith Bank	1018499806	4,321,580.89	
79	Nasarawa Urban Development Board	FCMB	1395666018	554,872.19	3,317,357.42
80	Ministry of Lands and Town Planning	UNITY BANK	0014957747	4,594,689.00	2,943,229.43
81	Ministry of Lands and Town Planning	UNITY BANK	0024531090	9,245,145.37	1,621,434.25
82	Nasarawa Geographic Information Services (NAGIS)	FIDELITY	5030093551	5,375.19	7,772.99
83	Judicial Service Commission	POLARIS	4050003966	7,576.72	13,730,210.62
84	Ministry of Justice	FIDELITY	5030039939	20,443,860.54	38,419,931.68
85	High Court of Justice	UNITY BANK	0022542076		1,215,838.75
86	High Court of Justice	ZENITH BANK	1210209900	6,755.96	



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
87	Customary Court of Appeal	ACCESS BANK	0006277295	7,150.00	13,260,073.20
88	Sharia Court of Appeal	POLARIS	1750014733	2,938.96	1,596.56
89	Ministry of Youth & Sport Development	FIDELITY	5030021778	80,274.37	32,995,612.87
90	Ministry of Youth & Sport Development (NAYES)	FCMB	6075497012	4,259.10	3,993.35
91	Ministry of Youth & Sport Development (NAYES)	HERITAGE	5900010242	129.00	652.00
92	Ministry of Women Affairs & Social Development	UBA	1001526184	4,510,449.99	62,465.50
93	Ministry of Women Affairs & Social Development	ZBN	1011028964	636,107.11	607,508.64
94	Nasarawa State Social Investment Office	ACCESS BANK	1429843944	91,389.30	
95	Nasarawa State Liaison Office	FIDELITY	5030038901		23,398.25
96	Nasarawa State Rehabilitation Board	POLARIS	1750023001		3,351.37
97	Ministry of Education	UBA	1015935679	2,383,736.62	769,691.52
98	Ministry of Education	ZBN	1012274452	196,090.23	
99	Ministry of Education (Special School Lafia)	FIDELITY	5030093214	6,483,825.35	1,503,979.10
100	Nasarawa State Universal Basic Education Board	ZENITH	1016721455		77,696.38
101	Nasarawa State UBE Matching Grant A/C - Keystone	KEYSTONE	1007345082	1,355,795,726.30	1,826,332,544.24
102	Nasarawa State Bureau for ICT (Library Board)	FIDELITY	5030081615	7,927.85	1,125,099.40
103	Teachers' Service Commission	UBA	1009986270	8,297.41	3,989,686.52
104	Bureau for Science & Tech. Education (Rel. Tech. Board)	UBA	1007210896	8,813.16	258,517.83
105	Nasarawa State Scholarship Board	FIDELITY	5030025893	4,224.74	203,647.45
106	Ministry of Health	FIDELITY	5030039465	13,376,754.14	32,436,008.25
107	Primary Healthcare Development Agency	ECO	4202001615	14,824,919.61	36,819,946.50
108	Primary Healthcare Development Agency	ZBN	1013422937	4,158,189.05	
109	Primary Healthcare Development Agency	POLARIS	4060013922	516,341.65	
110	Nasarawa State Infectious Disease & Research Centre	FCMB	7603940015	428.00	
111	Dalhatu Araf Specialist Hospital	UBA	1011326594	1,808,467.78	56,266,557.58
112	Dalhatu Araf Specialist Hospital	UNION	0024613788	1,074,451.20	1,207,642.37
113	Dalhatu Araf Specialist Hospital	FBN	2003355145	1,178,565.22	421,501.09
114	Dalhatu Araf Specialist Hospital	ZENITH	1013051867	11,901,021.13	6,773,519.79
115	Dalhatu Araf Specialist Hospital	ECO	4202125603	795,885.12	1,849,876.56
116	Dalhatu Araf Specialist Hospital	GTB	0046045176	3,009,958.81	1,047,648.85
117	Dalhatu Araf Specialist Hospital	ECO	4200053782	4,023,772.41	
118	Hospitals Management Board	FBN	2021424683	331,573.05	1,088,371.70
119	Hospitals Management Board	FBN	2021424786	1,310,716.81	2,222,509.71

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
120	Hospitals Management Board	FBN	2021424779	712,941.70	2,467,244.10
121	Hospitals Management Board	UNITY BANK	0015814900	1,717,863.58	2,433,133.00
122	Hospitals Management Board	ZBN	1010719308	2,459,637.57	1,752,625.82
123	Hospitals Management Board	ACCESS BANK	0012527431	7,725,658.94	1,719,566.40
124	Hospitals Management Board	ACCESS BANK	0013185692	1,087,470.73	975,936.65
125	Hospitals Management Board	ACCESS BANK	0012527455	98,885.86	9,437,267.21
126	Hospitals Management Board	ACCESS BANK	0012527448	315,240.70	472,508.20
127	Hospitals Management Board	ACCESS BANK	0013185726	3,896,409.44	1,736,838.24
128	Hospitals Management Board	POLARIS	1750016641	5,087.08	3,349.08
129	Hospitals Management Board	UNION BANK	0035409736	1,525,021.84	1,085,771.30
130	Hospitals Management Board	UNION BANK	0037700035	1,380,141.85	594,940.85
131	Hospitals Management Board	UNION BANK	0037700011	56,626.92	2,743,977.99
132	Hospitals Management Board	UBA	1016499080	2,771,985.69	2,231,284.20
133	Hospitals Management Board	UBA	1016498760	2,999,339.50	1,576,671.11
134	Hospitals Management Board	UBA	1016508265	59,081.95	254,792.85
135	General Hospital, Agbashi	FCMB Plc	3945346012	1,322,623.80	14,581.73
136	General Hospital, Agbashi	FCMB Plc	3945346029	1,822,807.18	2,811,903.57
137	General Hospital, Akwanga	GTBank Plc.	0278785437	504.63	771.59
138	General Hospital, Akwanga	GTBank Plc.	0046052897	228,544.94	420,229.24
139	General Hospital, Akwanga	Access Bank Plc.	0078761145	12,787,562.19	19,800,011.11
140	General Hospital, Akwanga	Access Bank Plc.	0037408265	6,503,764.24	6,694.76
141	General Hospital, Akwanga	UBA	1025330295	123,466.73	
142	General Hospital, Akwanga	UNITY BANK	0022417431	12,965.12	
143	General Hospital, Awe	GTBank Plc.	0046052938	50,554.61	437,128.99
144	General Hospital, Awe	Polaris Bank Plc	4030011738	9,290,995.20	14,587,676.57
145	General Hospital, Awe	Polaris Bank Plc	4030008895	7,110,002.28	676.63
146	General Hospital, Awe	Union Bank Plc	0039424355	35,001.31	90,147.24
147	General Hospital, Doma	FCMB Plc	2511202015	3,235,857.35	13,746.98
148	General Hospital, Doma	FCMB Plc	2886275018	8,424,300.04	2,011,003.57
149	General Hospital, Doma	GTBank Plc.	0226857915	720,332.01	17,196.86
150	General Hospital, Doma	Access Bank Plc.	0028220323	1,863.67	4,653.12
151	General Hospital, Garaku	Zenith Bank Plc	1014869775	11,700,068.69	10,887,262.38
152	General Hospital, Garaku	Zenith Bank Plc	1013601217	5,542,876.34	840.27



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
153	General Hospital, Garaku	Access Bank Plc.	0028220172		183,729.01
154	General Hospital, Garaku	Access Bank Plc.	0015164372	27,759.95	170,189.11
155	General Hospital, Garaku	GTB	0737783701	10,082.74	
156	General Hospital, Keana	FCMB Plc	2408921036	7,191,349.74	15,656,090.71
157	General Hospital, Keana	FCMB Plc	2408921029	5,387,535.52	2,691.51
158	General Hospital, Keana	GTBank Plc	0046052880	384,934.27	5,168.78
159	General Hospital, Keana	GTBank Plc	0707148084	683,728.24	
160	General Hospital, Keana	Access Bank Plc.	0689636091	118.98	31,746.98
161	General Hospital, Keana	Access Bank Plc.	0033626586	9,267.28	
162	General Hospital, Keffi	GTBank Plc	0046052914	380,670.57	197,604.11
163	General Hospital, Keffi	GTBank Plc	0709978595	300,587.68	
164	General Hospital, Keffi	Zenith Bank Plc.	1013599639	12,937,107.41	72,274.58
165	General Hospital, Keffi	Zenith Bank Plc.	1014885960	18,422,576.91	36,060,023.53
166	General Hospital, Keffi	First Bank Plc.	2021254808	930.32	3,215.52
167	Mararaba Gurku Medical Centre	GTBank Plc	0046052873	288,632.99	65,426.78
168	Mararaba Gurku Medical Centre	Zenith Bank Plc.	1013603651	33,739,203.67	52,958.44
169	Mararaba Gurku Medical Centre	Zenith Bank Plc.	1014781251	43,703,952.24	89,037,587.75
170	Mararaba Gurku Medical Centre	Access Bank Plc.	0044168942	1,632.47	291,803.97
171	Mararaba Gurku Medical Centre	GTBank Plc	0658184887	108,060.47	
172	General Hospital, Mararaba-Udege	ECO Bank Plc	5633067355	6,674,557.33	21,683,201.55
173	General Hospital, Mararaba-Udege	ECO Bank Plc	5633067348	6,550,177.43	374,755.71
174	General Hospital, Mararaba-Udege	UBA Bank, Plc	1023567589	1,491,426.69	503,483.29
175	General Hospital, Nasarawa	UBA Plc	1007391517	703,767.90	20,090.92
176	General Hospital, Nasarawa	ECO Bank Plc	5633002152	13,463,896.25	20,747.54
177	General Hospital, Nasarawa	ECO Bank Plc	5633068084	21,479,313.18	30,510,634.34
178	General Hospital, Nasarawa	UNITY BANK	0056736	1,952.00	
179	General Hospital, Nassarawa Eggon	Fidelity Bank Plc	5030047695	8,615,913.08	2,972.04
180	General Hospital, Nassarawa Eggon	Fidelity Bank Plc	5030070329	8,155,438.56	15,098,097.43
181	General Hospital, Nassarawa Eggon	GTBank Plc	0324905499	3,813.60	933.85
182	General Hospital, Nassarawa Eggon	GTBank Plc	0046052952	147,057.82	393.41
183	General Hospital, Obi	GTBank Plc	0046052921	67,799.30	70,673.59
184	General Hospital, Obi	Polaris Bank Plc	4030015097	12,219,490.05	14,221,580.51
185	General Hospital, Obi	Polaris Bank Plc	4030009397	7,106,758.37	33,410.58

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS		BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
186	General Hospital, Obi		GTBank Plc	0716852884	495,848.26	
187	General Hospital, Panda		Zenith Bank Plc.	1013664148	4,088,282.35	105,076.51
188	General Hospital, Panda		Zenith Bank Plc.	1014917872	5,857,337.88	9,661,440.57
189	General Hospital, Toto		First Bank	2008646929	91,067.92	1,532.19
190	General Hospital, Toto		First Bank	2023250275	3,459.40	3,923.80
191	General Hospital, Toto		ECO Bank Plc	4202146721	4,754,859.49	7,513.10
192	General Hospital, Toto		ECO Bank Plc	4223064396	7,794,185.09	16,362,314.83
193	General Hospital, Uke		Fidelity Bank Plc	5030069710	6,238,408.54	49,652.39
194	General Hospital, Uke		Fidelity Bank Plc	5030069727	7,854,630.11	8,464,891.44
195	General Hospital, Uke		GTBank Plc	0046052945	30,510.86	6,166.08
196	General Hospital, Uke		Access Bank Plc	0054574074	27,890.72	29,589.44
197	General Hospital, Uke		FBN	2023261949	4,189.60	
198	General Hospital, Umaisha		ECO Bank Plc	5633066482	2,211,051.40	11,922.06
199	General Hospital, Umaisha		ECO Bank Plc	5633066509	2,073,624.37	1,822,223.60
200	General Hospital, Wamba		GTBank Plc	0046052907	50,161.90	4,769.75
201	General Hospital, Wamba		UBA Plc	1015681732	6,926,779.25	10,553.13
202	General Hospital, Wamba		UBA Plc	1016158536	7,932,437.40	13,753,615.51
203	General Hospital, Wamba		ACCESS BANK	0028218360	1,259.44	
204	School of Nursing & Midwifery		UBA	1001906151	6,360.66	804,435.29
205	School of Health Technology		UNITY BANK	0025481738		4,347,486.95
206	School of Health Technology		ACCESS BANK	0022192612	12,257,470.77	45,272,207.42
207	Ministry of Environment & Solid Minerals		FIDELITY	5030047664	243,078.96	15,233,432.39
208	Environmental Protection Agency		UBA	1001490164	85,187.35	1,250,666.35
209	Nasarawa State Waste Management Bureau		ZBN	1015417472	72,073,397.29	5,358,053.00
210	Health Insurance Agency		GTB	0559601865	32,050,578.77	685,759.47
211	Health Insurance Agency		KEYSTONE	1009077642		59,612,153.31
212	Ministry of Local Government & Chieftancy Affairs		KEYSTONE	1001166786		1,000,564.36
213	Ministry of Local Government & Chieftancy Affairs		ZBN	1222211713	505,788.00	
214	Nasarawa State Bureau for Rural Infrastructure		ZBN	1213557059	930,109.27	17,365,423.73
215	Community and Social Development Agency (CSDA)		ZBN	1213705063	2,941,091.82	1,929,643.76
216	Sub-Treasury Lafia		POLARIS	4030018122	304,704,619.05	375,484,264.19
217	ACCESS BANK - NSG VAT Account		ACCESS BANK	817669766	4,050,218,446.09	3,617,309.95
218	FIDELITY BANK - NSG VAT Account		FIDELITY	5030032239	12,308,362.28	12,208,362.28



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2022	ACTUAL 2021
219	FIDELITY BANK - Nasarawa State CRF Account	FIDELITY	5030032820	308,589,051.10	307,442,414.69
220	Zenith BANK 2 - Nasarawa State CRF Account	ZBN	1017431698	106,369,420.20	10,241,316.63
221	ECO BANK - Sales of Assets Proceed Account	ECO	4203070645	270,390.10	270,309.10
222	ECO BANK - Nasarawa State Refund Account	ECO	4202005314	10,077,775.85	32,003,281.94
223	DIAMOND BANK - Land Revenue Account I	DBN	002564583	1,768,225.06	12,156,520.54
224	DIAMOND BANK - Land Revenue Account II	DBN	0099492901	2,488,966.24	1,378,079.32
225	ACCESS BANK - RENT DEDUCTION ACCOUNT	ACCESS	0025032883	42,531,847.57	21,055,710.67
226	DIAMOND BANK - Badakoshi Agric. Loan Rept Account	DBN	00251032821	17,806,381.50	14,457,021.50
227	FIDELITY BANK - Flood Fund Account	FIDELITY	5030038743	-	9,470,794.68
228	FIDELITY BANK - NSG Bond Proceed Account 1	FIDELITY	5030048135	6,625,252.31	6,608,265.22
229	FIDELITY BANK - NSG Bond Proceed Account 2	FIDELITY	5030104186	1,704,705.91	1,704,705.91
230	DIAMOND BANK - Paris Club Refund Account	DBN	0084898659	1,520,724.67	1,325,087.28
231	FIDELITY BANK - Paris Club Refund Account	FIDELITY	5030073801	2,296,849.81	2,296,849.81
232	ZENITH BANK - NUDB Dedicated Account	ZBN	1011593509	84,531.71	
233	FIDELITY BANK - Reserve Account	FIDELITY	5120000481	-	153,841,779.67
234	FCMB - Reserve Account	FCMB	2063055026	13,334,991.70	13,334,991.70
235	Pollaris Bank - Sustainability Account	POLARIS	4030017709	416,059.61	72,216,573.36
236	ACCESS BANK - Infrastructural Dev. Account	ACCESS	0033860564	560.56	560.56
237	UNITY BANK - Staff Loan Account	ZBN	0015814553	1,036,288.90	2,894,573.28
238	ZENITH BANK - NSHA Motor Vehicle Recovery Account	DBN	1010890689	35,862,595.92	13,110,345.38
239	DIAMOND BANK - Motor Vehicle Repayment Account	DBN	0031414626	146,711,751.60	115,497,277.68
240	UBA - Dedicated Recovery Account	UBA	1022503441	3,695,902.60	3,695,979.20
241	Access Bank - Covid-19 Support Account	ACCESS	1390502840	473,257.75	473,257.75
242	UBA - Covid-19 Support Account	UBA	1022751620	157,819.99	1,571,819.99
243	UBA - CRF (Dollar Account)	UBA	3000530557	117,690.36	22,259,651.76
244	ECOLOGICAL FUND ACCT.	UNION	0156931180	288,575,767.22	368,977,461.85
245	CAPITAL PROJECT ACCOUNT	KEYSTONE	0102425203	1,080,979,303.98	2,165,987,941.50
246	HANDING OVER ACCOUNT	HERITAGE BANK	5900008818	22,346,994.84	381,259,208.00
247	CRF - UBA	UBA	1023704812	1,832,757,484.58	864,877,745.75
248	FBN - FERTILIZER PROCEED ACCOUNT	FBN	2032455630	22,793,845.70	22,794,017.70
249	FIDELITY - DIRECT LABOUR ACCOUNT	FIDELITY	5030086641	682,957.21	682,957.21
250	FCMB - NSHIP	FCMB	2425094018	66,607.16	
251	UBA - Reserver Account	UBA	1024622081	4,789,143.08	
252	Nasarawa State Project Account	UBA	1025191360	277,360,498.21	
	<b>TOTAL TREASURIES AND BANK BALANCES:</b>			<b>11,144,624,721.82</b>	<b>8,074,594,950.32</b>

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

		ACTUAL 2021	ADDITIONS	TOTAL	DISBURSEMENT	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>17</b>	<b>INVESTMENTS AND OTHER ASSETS:</b>					
i.	Nigeria Delta PHC Ltd - Ord. Shares N1 each	10,503,569.00	0.00	10,503,569.00	0.00	10,503,569.00
ii.	Nig. Sovereign Inv. Authority - NSSG USD5,355,681.88 @ N155/1USD	830,130,691.40	0.00	830,130,691.40	0.00	830,130,691.40
	<b>Total</b>	<b>840,634,260.40</b>	<b>-</b>	<b>840,634,260.40</b>	<b>-</b>	<b>840,634,260.40</b>
		ACTUAL 2021	ADDITIONS	TOTAL	REPAYMENTS	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>18</b>	<b>INTERNAL LOANS OUTSTANDING:</b>					
i	5BN - State Bond 2	3,449,554,384.10		3,449,554,384.10	(976,177,952.88)	2,473,376,431.22
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc	3,484,485,903.24		3,484,485,903.24	(120,251,690.51)	3,364,234,212.73
iii.	10BN - Infrastructural Dev. Loan - Access Bank Plc	8,998,556,164.05		8,998,556,164.05	(416,446,546.02)	8,582,109,618.03
iv.	Budget Support Facility	17,014,812,112.99		17,014,812,112.99	(256,128,879.33)	16,758,683,233.66
v.	Bridge Financing	-	18,043,082,742.84	18,043,082,742.84	0.00	18,043,082,742.84
	<b>Total</b>	<b>32,947,408,564.38</b>	<b>18,043,082,742.84</b>	<b>50,990,491,307.22</b>	<b>(1,769,005,068.74)</b>	<b>49,221,486,238.48</b>
		ACTUAL 2021	REPAYMENTS	TOTAL	EXCHANGE LOSS	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>19</b>	<b>EXTERNAL LOANS OUTSTANDING:</b>					
	<u>EXCHANGE RATE USED</u>	<u>N410.16 : 1USD</u>		<u>N410.16 : 1USD</u>		<u>N448.55 : 1USD</u>
i.	N/State - Plateau State Water Project (CHF)	94,399,238.49	(4,877,473.93)	89,521,764.56	8,541,759.90	98,063,524.46
ii.	N/State - Plateau State Water Project (USD)	363,181,737.81	(19,188,855.40)	343,992,882.41	34,801,416.06	378,794,298.47
iii.	N/State - Plateau State Water Proj. - (EUR) -ADF	90,130,063.26	(4,305,665.64)	85,824,397.62	306,025.51	86,130,423.13
iv.	N/State Health System Dev. Project I - (IDA)	495,330,400.23	(25,309,989.60)	470,020,410.63	9,906,518.45	479,926,929.08
v.	N/State Comm. Based Urban Dev. Project - (IDA)	5,563,859,448.13	(207,308,496.65)	5,356,550,951.48	112,864,146.28	5,469,415,097.76
vi.	Nasarawa State HIV/AIDS Programme - (IDA)	1,664,997,806.74	(111,810,160.65)	1,553,187,646.09	14,213,174.13	1,567,400,820.22
vii.	N/State Community & Social Dv. Project - (IDA)	1,743,938,920.92	(37,365,594.50)	1,706,573,326.42	58,847,964.20	1,765,421,290.62
viii.	Nasarawa State Third Fadama Projctcs - (IDA)	2,351,030,819.44	(55,396,620.80)	2,295,634,198.64	59,738,154.54	2,355,372,353.18
ix.	N/State Health System Dev. Project II - (IDA)	1,303,652,623.23	(26,600,854.16)	1,277,051,769.07	26,632,127.22	1,303,683,896.29
x.	N/State Health Investment Project - (IDA)	9,962,167,821.30	0.00	9,962,167,821.30	305,917,684.97	10,268,085,506.27
	<b>TOTAL EXTERNAL LOANS</b>	<b>23,632,688,879.55</b>	<b>(492,163,711.33)</b>	<b>23,140,525,168.22</b>	<b>631,768,971.26</b>	<b>23,772,294,139.48</b>



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

		YEAR 2022												
Ref.	MONTH	1(a)	1(b)	1c	1(d)	1e	1(f)	1g	1h	1(i)	1(j)	1(k)	1(l)	
Note		Net	Deduction	Elect. Money	Share of	Ecological Fund	Exchange	Share of N20B	Refund of	SURE-P	Dist. From Solid	Judgement	Dist. From Non-oil	Total
		Receipts	At Source	Transfer	Forex Equa.	Refund	Gain		Excess Chrgs		Minerals Revenue	Debt Refund	Revenue	Receipts
		N	N	N	N	N	N	N	N	N	N	N	N	N
1	JANUARY	2,510,263,380.21	559,737,499.80				29,538,327.08							3,099,539,207.09
	FEBRUARY	996,307,363.83	517,812,563.96				29,298,199.35						632,299,933.16	1,543,418,127.14
	MARCH	1,542,842,764.48	495,491,839.87						47,292,195.57				505,839,946.53	2,085,626,799.92
	APRIL	2,506,411,606.13	533,486,504.56									11,006,426.50		3,050,904,537.19
	MAY	2,168,955,008.63	512,830,332.78					126,459,986.63	56,219,814.29					2,864,465,142.33
	JUNE	1,782,281,627.00	502,122,454.52	908,279,089.87										3,192,683,171.39
	JULY	3,073,639,746.63	537,883,140.91											3,611,522,887.54
	AUGUST	4,120,860,447.76	566,883,098.79											4,687,743,546.55
	SEPTEMBER	2,161,785,024.70	512,631,782.12											2,674,416,806.82
	OCTOBER	2,355,107,427.43	517,985,322.84	82,289,546.91						4,705,550,859.39				7,660,933,156.57
	NOVEMBER	2,038,892,024.53	509,228,588.61				32,487,576.80						442,609,953.21	3,023,218,143.15
	DECEMBER	3,437,418,234.63	547,957,006.74	110,748,042.63			40,192,442.01			3,539,917,238.33				7,676,232,964.34
	<b>TOTAL</b>	<b>28,694,764,655.96</b>	<b>6,314,050,135.50</b>	<b>1,101,316,679.41</b>	<b>-</b>	<b>-</b>	<b>131,516,545.24</b>	<b>126,459,986.63</b>	<b>103,512,009.86</b>	<b>8,245,468,097.72</b>	<b>-</b>	<b>11,006,426.50</b>	<b>1,580,749,832.90</b>	<b>46,308,844,369.72</b>
1b	<b>BREAKDOWN OF DEDUCTIONS AT SOURCE - YEAR 2022</b>													
	MONTH	Foreign Loan	5BN State Bond	10BN Infrast. Dev. Loan	Salary Bail-Out	Budget Support Facility	Judgement Debts	Ecological	Total					
		N	N	N	N	N	N	N	N					
	JANUARY	73,078,018.00	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		82,724,574.61	559,737,499.80					
	FEBRUARY	73,078,018.00	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		40,799,638.77	517,812,563.96					
	MARCH	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		54,925,183.95	495,491,839.87					
	APRIL	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75	11,006,426.50	81,913,422.14	533,486,504.56					
	MAY	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		72,263,676.86	512,830,332.78					
	JUNE	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		61,555,798.60	502,122,454.52					
	JULY	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		97,316,484.99	537,883,140.91					
	AUGUST	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		126,316,442.87	566,883,098.79					
	SEPTEMBER	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		72,065,126.20	512,631,782.12					
	OCTOBER	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		77,418,666.92	517,985,322.84					
	NOVEMBER	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		68,661,932.69	509,228,588.61					
	DECEMBER	36,631,748.73	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		107,390,350.82	547,957,006.74					
	<b>TOTAL</b>	<b>512,473,523.30</b>	<b>1,496,672,073.96</b>	<b>1,079,671,147.08</b>	<b>411,978,252.24</b>	<b>1,858,897,413.00</b>	<b>11,006,426.50</b>	<b>943,351,299.42</b>	<b>6,314,050,135.50</b>					

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021**

		YEAR 2021													
Ref.	MONTH	1(a)	1(b)	1c	1(d)	1e	1(f)	1g	1h	1(i)	1(j)	1(k)	1(l)	1(m)	
Note		Net	Deduction	Refund - Stamp Duty	Share of	Ecological Fund	Exchange	Special	Refund of	Dist. From	Dist. From Solid	Share of Excess	Dist. From Non-oil	FGN	Total
		Receipts	At Source		Forex Equa.	Refund	Gain	Allocation	Excess Chrgs	Stabilization A/C	Minerals Revenue	Oil Revenue	Revenue	Intervention	Receipts
		N	N	N	N	N	N	N	N	N	N	N	N	N	N
1	JANUARY	2,162,822,772.98	174,068,028.18		38,992,509.92		21,957,823.83								2,397,841,134.91
	FEBRUARY	2,370,336,899.48	158,927,625.35												2,529,264,524.83
	MARCH	1,988,500,145.63	159,704,424.95		47,557,701.48	60,896,322.83			3,271,608.10						2,259,930,202.99
	APRIL	2,065,945,864.25	158,927,625.35			67,340,766.67	17,186,438.21						189,689,979.95		2,499,090,674.43
	MAY	2,331,338,694.37	158,927,625.35			72,911,107.21	12,616,722.37		3,558,065.02				126,459,986.63		2,705,812,200.95
	JUNE	1,948,031,850.57	158,927,625.35			72,079,979.10	9,640,456.38				70,209,012.40		442,609,953.21		2,701,498,877.01
	JULY	2,941,305,247.09	438,916,659.30			94,198,164.25	21,378,469.13								3,495,798,539.77
	AUGUST	3,149,918,967.36	438,916,659.30			99,761,667.15	13,669,020.46								3,702,266,314.27
	SEPTEMBER	2,360,068,341.46	477,789,724.77			87,855,709.92	16,013,614.17		2,545,655.53				316,149,966.58		3,260,423,012.43
	OCTOBER	2,824,604,071.99	488,225,566.20			92,217,856.51	17,259,624.53								3,422,307,119.23
	NOVEMBER	1,689,298,276.58	477,789,724.77			86,773,299.44	17,942,356.58						948,449,899.74		3,220,253,557.11
	DECEMBER	2,305,183,875.39	477,789,724.77			77,790,313.52	23,352,142.55		2,768,912.03						2,886,884,968.26
	TOTAL	28,137,355,007.15	3,768,911,013.64	-	86,550,211.40	811,825,186.60	171,016,668.21	-	12,144,240.68	-	70,209,012.40	-	2,023,359,786.11	-	35,081,371,126.19
1b	BREAKDOWN OF DEDUCTIONS AT SOURCE - YEAR 2021														
	MONTH	Foreign Loan	5BN State Bond	10BN Infrast. Dev. Loan	Salary Bail-Out	Budget Support Facility	Judgment Debts	FED. ACC. Software	Total						
		N	N	N	N	N	N	N	N						
	JANUARY	49,345,355.35	124,722,672.83						174,068,028.18						
	FEBRUARY	34,204,952.52	124,722,672.83						158,927,625.35						
	MARCH	34,981,752.12	124,722,672.83						159,704,424.95						
	APRIL	34,204,952.52	124,722,672.83						158,927,625.35						
	MAY	34,204,952.52	124,722,672.83						158,927,625.35						
	JUNE	34,204,952.52	124,722,672.83						158,927,625.35						
	JULY	34,204,952.52	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		776,799.59	438,916,659.30						
	AUGUST	34,204,952.52	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.75		776,799.59	438,916,659.30						
	SEPTEMBER	73,078,018.00	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.74		776,799.59	477,789,724.77						
	OCTOBER	73,078,018.00	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.74	10,435,840.75	776,800.27	488,225,566.20						
	NOVEMBER	73,078,018.00	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.74		776,799.59	477,789,724.77						
	DECEMBER	73,078,018.00	124,722,672.83	89,972,595.59	34,331,521.02	154,908,117.74		776,799.59	477,789,724.77						
	TOTAL	581,868,894.59	1,496,672,073.96	539,835,573.54	205,989,126.12	929,448,706.46	10,435,840.75	4,660,798.22	3,768,911,013.64						



<b>NASARAWA STATE GOVERNMENT OF NIGERIA</b>				
<b>REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022</b>				
<b>2a</b>	<b>DETAILS OF GOVERNMENT SHARE OF VALUE ADDED TAX (VAT)</b>			
	<b>MONTH</b>	<b>GROSS RECEIPTS</b>		
		<b>YEAR 2022</b>		<b>YEAR 2021</b>
		<b>₦</b>		<b>₦</b>
	JANUARY	1,767,571,844.85		1,456,386,760.50
	FEBRUARY	1,675,586,552.80		1,368,641,776.95
	MARCH	1,572,954,045.42		1,338,316,442.16
	APRIL	1,909,713,020.55		1,580,531,276.78
	MAY	1,546,382,716.33		1,504,851,836.59
	JUNE	1,853,702,372.45		1,570,126,642.38
	JULY	1,787,896,592.32		1,338,166,779.81
	AUGUST	1,644,801,630.92		1,336,488,755.53
	SEPTEMBER	2,047,439,373.70		1,521,430,953.61
	OCTOBER	1,756,188,483.06		1,449,008,632.56
	NOVEMBER	1,954,879,897.21		1,427,176,425.85
	DECEMBER	<u>1,893,190,667.40</u>		<u>1,689,706,099.96</u>
	<b>TOTAL</b>	<b><u>21,410,307,197.01</u></b>		<b><u>17,580,832,382.68</u></b>

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
REF. NOTE 3	I. ADMINISTRATIVE SECTOR								
011100100100	Office of the Executive Governor	23010112	Purchase of Office Furniture and Fittings	33,725,550.00	8,391,958.00	7,000,000.00	9,000,000.00	93.24	608,042
011100100100	Office of the Executive Governor	23010113	Purchase of Computers	2,070,000.00	4,208,000.00	1,500,000.00	4,500,000.00	93.51	292,000
011100100100	Office of the Executive Governor	23010114	Purchase of Computers' Printers		880,000.00	1,000,000.00	2,000,000.00	44.00	1,120,000
011100100100	Office of the Executive Governor	23030101	Rehabilitation/Repairs of Resendential Buildings	5,648,549.10	10,000,000.00	10,000,000.00	11,000,000.00	90.91	1,000,000
011100100100	Office of the Executive Governor	23030129	Renovation of Public Buildings		16,249,876.18	15,000,000.00	17,000,000.00	95.59	750,124
			Sub-Total	41,444,099.10	39,729,834.18	34,500,000.00	43,500,000.00	91.33	3,770,165.82
011100100200	Deputy Governor's Office	23010113	PURCHASE OF COMPUTERS	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
011100100200	Deputy Governor's Office	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	500,000.00	500,000.00	0.00	500,000
011100100200	Deputy Governor's Office	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDIN	0.00	0.00	20,000,000.00	5,000,000.00	0.00	5,000,000
011100100200	Deputy Governor's Office	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	10,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total	0.00	0.00	32,000,000.00	12,000,000.00	0.00	12,000,000.00
011100300100	State Boundary Commission	23010107	Purchase of Trucks			20,000,000.00	0.00	0.00	0
011100300100	State Boundary Commission	23010112	Purchase of Office Furniture and Fittings			12,000,000.00	0.00	0.00	0
011100300100	State Boundary Commission	23010113	Purchase of Computers			2,500,000.00	2,500,000.00	0.00	2,500,000
011100300100	State Boundary Commission	23010114	Purchase of Computers' Printers			1,200,000.00	0.00	0.00	0
011100300100	State Boundary Commission	23010118	Purchase of Scanners			100,000.00	0.00	0.00	0
011100300100	State Boundary Commission	23010136	Purchase of GPRS Equipment	1,131,000.00		3,000,000.00	3,000,000.00	0.00	3,000,000
011100300100	State Boundary Commission	23010137	Purchase of Boundary Topo Map & Sheets	510,000.00		2,000,000.00	2,000,000.00	0.00	2,000,000
011100300100	State Boundary Commission	23030121	Rehabilitation/Repairs of Office Buildings			20,000,000.00	10,000,000.00	0.00	10,000,000
			Sub-Total	1,641,000	0.00	60,800,000.00	17,500,000	0.00	17,500,000
011100500100	Office of the SSA to the Gov on SDG	23010113	PURCHASE OF COMPUTERS		0.00	2,000,000.00	0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23010124	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		0.00	10,000,000.00	0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23010169	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		0.00	30,000,000.00	0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23020105	PURCHASE OF FORESTRY EQUIPMENT		0.00	10,000,000.00	0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23020107	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES		0.00	100,000,000.00	0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23020132	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		3,832,850.00	200,000,000.00	5,000,000.00	76.66	1,167,150
011100500100	Office of the SSA to the Gov on SDG	23020154	SPECIAL INTERVENTION ON ENERGY AND POWER SECURITY		21,162,299.13	70,000,000.00	25,000,000.00	84.65	3,837,701
011100500100	Office of the SSA to the Gov on SDG	23030105	DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)		0.00	40,000,000.00	0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23050103	RESEARCH AND DEVELOPMENT		0.00	20,000,000.00	3,000,000.00	0.00	3,000,000



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
011100500100	Office of the SSA to the Gov on SDG	23030104	STRATEGIC RESOURCE MOBILIZATION & SUSTAINABILITY PLAN		0.00	10,000,000.00	2,000,000.00	0.00	2,000,000
011100500100	Office of the SSA to the Gov on SDG	23010128	Purchase of Security Equipment	63,144,156.27			0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23030106	Rehabilitation/Repairs - Public Schools	6,472,398.64			0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23030121	Rehabilitation/Repairs - of Office Buildings	587,500.00			0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23040101	Tree Planting	120,000.00			0.00	0.00	0
011100500100	Office of the SSA to the Gov on SDG	23050103	Monitoring & Evaluation of Capital Projects	1,859,500.00			0.00	0.00	0
			Sub-Total	<u>72,183,555</u>	<u>24,995,149.13</u>	<u>492,000,000.00</u>	<u>35,000,000</u>	<u>71.41</u>	<u>10,004,851</u>
011100800100	State Emergency Mgt Agency	23010105	PURCHASE OF MOTOR VEHICLES		0.00	15,000,000.00	0.00	0.00	0
011100800100	State Emergency Mgt Agency	23010106	PURCHASE OF VANS		8,409,000.00	15,000,000.00	15,000,000.00	56.06	6,591,000
011100800100	State Emergency Mgt Agency	23010109	PURCHASE OF SEA BOATS		0.00	7,000,000.00	0.00	0.00	0
011100800100	State Emergency Mgt Agency	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		20,095,000.00	30,000,000.00	25,000,000.00	80.38	4,905,000
011100800100	State Emergency Mgt Agency	23010113	PURCHASE OF COMPUTERS		0.00	750,000.00	200,000.00	0.00	200,000
011100800100	State Emergency Mgt Agency	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		0.00	60,000.00	60,000.00	0.00	60,000
011100800100	State Emergency Mgt Agency	23010133	PURCHASE OF DIVING EQUIPMENT	1,999,390.00	0.00	4,000,000.00	0.00	0.00	0
011100800100	State Emergency Mgt Agency	23010161	PROCUREMENT OF BEDS & MATTRESSES		49,770,650.00	20,000,000.00	50,000,000.00	99.54	229,350
	State Emergency Mgt Agency	23020128	CONSTRUCTION OF WARE HOUSE		0.00	10,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total	<u>1,999,390.00</u>	<u>78,274,650.00</u>	<u>101,810,000.00</u>	<u>95,260,000</u>	<u>82.17</u>	<u>16,985,350</u>
011101000100	N/S Bureau of Public Procurement	23010105	PURCHASE OF MOTOR VEHICLES	255,000.00	28,490,000.00	40,000,000.00	30,000,000.00	94.97	1,510,000
011101000100	N/S Bureau of Public Procurement	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,674,850.00	0.00	3,000,000.00	2,000,000.00	0.00	2,000,000
011101000100	N/S Bureau of Public Procurement	23010113	PURCHASE OF COMPUTERS	2,945,000.00	430,000.00	3,000,000.00	3,000,000.00	14.33	2,570,000
011101000100	N/S Bureau of Public Procurement	23010114	PURCHASE OF COMPUTER PRINTERS	85,000.00	0.00	500,000.00	500,000.00	0.00	500,000
011101000100	N/S Bureau of Public Procurement	23010115	PURCHASE OF PHOTOCOPYING MACHINES	285,000.00	0.00	500,000.00	500,000.00	0.00	500,000
011101000100	N/S Bureau of Public Procurement		PURCHASE OF POWER GENERATING SET		500,000.00	3,000,000.00	3,000,000.00	16.67	2,500,000
011101000100	N/S Bureau of Public Procurement	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,985,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
011101000100	N/S Bureau of Public Procurement	23010140	PURCHASE OF COMMUNICATION GADGETS	6,890,000.00	0.00	10,000,000.00	0.00	0.00	0
011101000100	N/S Bureau of Public Procurement	23010147	PROCUREMENT OF ICT EQUIPMENT	11,587,375.00	12,627,500.00	20,000,000.00	15,000,000.00	84.18	2,372,500
011101000100	N/S Bureau of Public Procurement	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,117,550.00	827,500.00	20,000,000.00	1,000,000.00	82.75	172,500
			Sub-Total	<u>43,824,775</u>	<u>42,875,000.00</u>	<u>102,000,000</u>	<u>57,000,000</u>	<u>75.22</u>	<u>14,125,000</u>
011102800100	AUDA-NEPAD State Office	23010105	PURCHASE OF MOTOR VEHICLES		0.00	40,000,000.00	0.00	0.00	0
011102800100	AUDA-NEPAD State Office	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	2,200,000.00	2,200,000.00	0.00	2,200,000
011102800100	AUDA-NEPAD State Office	23010113	PURCHASE OF COMPUTERS		0.00	800,000.00	800,000.00	0.00	800,000
011102800100	AUDA-NEPAD State Office	23010119	PURCHASE OF POWER GENERATING SET		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
011102800100	AUDA-NEPAD State Office	23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT/ DRONE		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
011102800100	AUDA-NEPAD State Office	23010143	PROCUREMENT OF DIGITAL EQUIPMENT		0.00	10,000,000.00	0.00	0.00	0
			Sub-Total		<u>0.00</u>	<u>63,000,000.00</u>	<u>13,000,000.00</u>	<u>0.00</u>	<u>13,000,000.00</u>
011103300100	N/S AIDS Control Agency (NASACA)	23010101	Purchase/Acquisition of Land	0.00		10,000,000	10,000,000	0.00	10,000,000

NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
011103500100	N/S Pension Bureau	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	20,000,000.00	0.00	0.00	0
011103500100	N/S Pension Bureau	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	5,000,000.00	2,000,000.00	0.00	2,000,000
011103500100	N/S Pension Bureau	23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	0.00	0
011103500100	N/S Pension Bureau	23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	0.00	0
011103500100	N/S Pension Bureau	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
011103500100	N/S Pension Bureau	23030129	RENOVATION OF PUBLIC BUILDINGS	0.00	0.00	5,000,000.00	2,000,000.00	0.00	2,000,000
			Sub-Total	-	-	32,000,000.00	6,000,000.00	-	6,000,000.00
011104400100	Office of the Hon. Comm for Special	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	7,000,000.00	0.00	0.00	0
011104400100	Office of the Hon. Comm for Special	23010113	PURCHASE OF COMPUTERS		0.00	600,000.00	0.00	0.00	0
011104400100	Office of the Hon. Comm for Special	23010114	PURCHASE OF COMPUTER PRINTERS		0.00	120,000.00	0.00	0.00	0
011104400100	Office of the Hon. Comm for Special	23010115	PURCHASE OF PHOTOCOPYING MACHINES		0.00	1,000,000.00	0.00	0.00	0
011104400100	Office of the Hon. Comm for Special	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0.00	3,280,000.00	0.00	0.00	0
			Sub-Total		0.00	12,000,000.00	0.00	0.00	0.00
011118400100	Office of the Hon. Comm for Special	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	1,195,000.00	1,195,000.00	0.00	1,195,000
011118400100	Office of the Hon. Comm for Special	23010113	PURCHASE OF COMPUTERS		0.00	420,000.00	420,000.00	0.00	420,000
011118400100	Office of the Hon. Comm for Special	23010114	PURCHASE OF COMPUTER PRINTERS		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
011118400100	Office of the Hon. Comm for Special	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		0.00	720,000.00	720,000.00	0.00	720,000
			Sub-Total		0.00	3,335,000.00	3,335,000.00	0.00	3,335,000.00
011118500100	Human Capital Development State	23010105	PURCHASE OF MOTOR VEHICLES		0.00	16,000,000.00	0.00	0.00	0
011118500100	Human Capital Development State	23010115	PURCHASE OF PHOTOCOPYING MACHINES		0.00	1,500,000.00	1,000,000.00	0.00	1,000,000
011118500100	Human Capital Development State	23010119	PURCHASE OF POWER GENERATING SET		0.00	2,000,000.00	1,000,000.00	0.00	1,000,000
011118500100	Human Capital Development State	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
011118500100	Human Capital Development State	23010140	PURCHASE OF COMMUNICATION GADGETS		0.00	500,000.00	500,000.00	0.00	500,000
011118500100	Human Capital Development State	23010147	PROCUREMENT OF ICT EQUIPMENT		0.00	1,500,000.00	500,000.00	0.00	500,000
			Sub-Total		0.00	22,500,000.00	4,000,000.00	0.00	4,000,000.00
011101300100	Office of the Sec. to the State Govt	23010105	PURCHASE OF MOTOR VEHICLES	633,535,630.44	572,268,319.74	500,000,000.00	575,000,000.00	99.52	2,731,680
011101300100	Office of the Sec. to the State Govt	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	57,933,000.00	54,303,289.60	50,000,000.00	55,000,000.00	98.73	696,710
011101300100	Office of the Sec. to the State Govt	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		94,826,910.98	200,000,000.00	100,000,000.00	94.83	5,173,089
011101300100	Office of the Sec. to the State Govt	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		73,400,000.00	200,000,000.00	75,000,000.00	97.87	1,600,000
011101300100	Office of the Sec. to the State Govt	23050104	ANNIVERSARIES/CELEBRATIONS	471,144,500.00	528,884,000.00	250,000,000.00	530,000,000.00	99.79	1,116,000
011101300100	Office of the Sec. to the State Govt	23020102	Upgrading of Governor's Lodge, Abuja	490,065,888.88				0.00	0
011101300100	Office of the Sec. to the State Govt	23020114	Construction/Provision of Roads	21,633,050.43				0.00	0
			Sub-Total	1,674,312,069.75	1,323,682,520.32	1,200,000,000.00	1,335,000,000.00	99.15	11,317,480



NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	
				N	N	N	N		N
011103700100	Muslim Pilgrims Welfare Board	23010105	Purchase of Motor Vehicles			30,000,000	0.00	0.00	0.00
011103700100	Muslim Pilgrims Welfare Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			5,000,000	0.00	0.00	0.00
011103700100	Muslim Pilgrims Welfare Board	23010113	Purchase of Computers			2,100,000	0.00	0.00	0.00
			Sub-Total	0	0.00	37,100,000.00	0	0.00	0.00
011103800100	Christian Pilgrims Welfare Board	23010108	Purchase of 1NO. Official Bus	0		25,000,000	0.00	0.00	0.00
011103800100	Christian Pilgrims Welfare Board	23010112	Purchase of Office Furniture and Fittings	0		5,000,000	0.00	0.00	0.00
011103800100	Christian Pilgrims Welfare Board	23010125	Purchase of Library Books & Equipment	0		1,000,000	0.00	0.00	0.00
011103800100	Christian Pilgrims Welfare Board	23020101	Construction/Provision of Office Buildings	0		20,000,000	0.00	0.00	0.00
			Sub-Total	0	0.00	51,000,000.00	0	0.00	0
011200300100	Nasarawa State House of Assembly	23010113	Purchase of Computers		1,035,000.00	1,000,000.00	2,000,000.00	51.75	965,000
011200300100	Nasarawa State House of Assembly	23010119	Purchase of 200KVA Generating Plant for Assembly Complex		0.00	30,000,000.00	10,000,000.00	0.00	10,000,000
011200300100	Nasarawa State House of Assembly	23010125	Purchase of Library Books & Equipment		14,063,200.00	15,000,000.00	15,000,000.00	93.75	936,800
011200300100	Nasarawa State House of Assembly	23010140	Purchase of Communication Gadgets	260,000.00	1,010,000.00	10,000,000.00	4,000,000.00	25.25	2,990,000
			Sub-Total	260,000.00	16,108,200.00	56,000,000.00	31,000,000.00	51.96	14,891,800
011200400100	House of Assembly Service Comm.	23010112	Purchase of Office Furniture and Fittings		5,000,000.00	5,000,000.00	5,000,000.00	100.00	0
011200400100	House of Assembly Service Comm.	23010113	Purchase of Computers		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
011200400100	House of Assembly Service Comm.	23010114	Purchase of Computers' Printers		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
011200400100	House of Assembly Service Comm.	23010125	Purchase of Library Books & Equipment		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
			Sub-Total	0	5,000,000.00	9,000,000.00	9,000,000.00	55.56	4,000,000
012300100100	Ministry of Information, Culture & T	23010108	PURCHASE OF BUSES		0.00	15,000,000.00	0.00	0.00	0
012300100100	Ministry of Information, Culture & T	23010142	PURCHASE OF PRINTING PRESS EQUIPMENT		32,665,250.00	57,000,000.00	35,000,000.00	93.33	2,334,750
012300100100	Ministry of Information, Culture & T	23010147	PROCUREMENT OF ICT EQUIPMENT		0.00	12,000,000.00	0.00	0.00	0
012300100100	Ministry of Information, Culture & T	23010150	PURCHASE OF COSTUMES	2,885,000.00	4,928,875.00	5,000,000.00	5,000,000.00	98.58	71,125
012300100100	Ministry of Information, Culture & T	23010151	PURCHASE OF ARTIFACTS		0.00	4,000,000.00	0.00	0.00	0
012300100100	Ministry of Information, Culture & T	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		10,000,000.00	20,000,000.00	13,000,000.00	76.92	3,000,000
012300100100	Ministry of Information, Culture & T	23020142	ESTABLISHMENT OF CERAMIC STUDIO		0.00	8,000,000.00	0.00	0.00	0
012300100100	Ministry of Information, Culture & T	23030103	REHABILITATION / REPAIRS - HOUSING		0.00	3,000,000.00	0.00	0.00	0
012300100100	Ministry of Information, Culture & T	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		17,389,611.00	35,000,000.00	20,000,000.00	86.95	2,610,389
			Sub-Total	2,885,000.00	64,983,736.00	159,000,000.00	73,000,000	89.02	8,016,264
012300300100	Nasarawa Broadcasting Service	23010105	Purchase of Motor Vehicles		30,000,000.00	30,000,000.00	31,000,000.00	96.77	1,000,000
012300300100	Nasarawa Broadcasting Service	23010112	Purchase of Office Furniture & Equipment		4,000,000.00	5,000,000.00	4,000,000.00	100.00	0
012300300100	Nasarawa Broadcasting Service	23010119	Purchase of Power Generating Set		7,284,571.75	15,000,000.00	8,000,000.00	91.06	715,428
012300300100	Nasarawa Broadcasting Service	23010143	Procurement of Digital Equipment	19,000,000.00	10,906,500.00	35,000,000.00	11,000,000.00	99.15	93,500
			Sub-Total	19,000,000.00	52,191,071.75	85,000,000.00	54,000,000.00	386.98	1,808,928.25

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
012500100100	Office of the Head of Civil Service	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	40,000,000.00	0.00	0.00	0
012500100100	Office of the Head of Civil Service	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	3,000,000.00	0.00	0.00	0
012500100100	Office of the Head of Civil Service	23010141	PROCUREMENT OF 100 NO AUTOMATIC TIME CHECK I	0.00	0.00	10,000,000.00	0.00	0.00	0
012500100100	Office of the Head of Civil Service	23010147	PROCUREMENT OF ICT EQUIPMENT	0.00	0.00	10,750,000.00	0.00	0.00	0
012500100100	Office of the Head of Civil Service	23020136	CONSTRUCTION OF STAFF DEVELOPMENT CENTRE	0.00	0.00	10,000,000.00	0.00	0.00	0
012500100100	Office of the Head of Civil Service	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	856,600.00	5,000,000.00	3,750,000.00	22.84	2,893,400
012500100100	Office of the Head of Civil Service	23030130	UPGRADING OF SENIOR STAFF CLUB COMPLEX	0.00	0.00	10,000,000.00	0.00	0.00	0
			Sub-Total	0.00	856,600.00	88,750,000.00	3,750,000	22.84	2,893,400.00
014000100100	State Auditor General Office	23010105	PURCHASE OF MOTOR VEHICLES		0.00	3,000,000.00	0.00	0.00	0
014000100100	State Auditor General Office	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,100,000.00	0.00	2,550,000.00	0.00	0.00	0
014000100100	State Auditor General Office	23010114	PURCHASE OF COMPUTER PRINTERS		370,000.00	750,000.00	500,000.00	74.00	130,000
014000100100	State Auditor General Office	23010119	PURCHASE OF POWER GENERATING SET		0.00	5,000,000.00	5,800,000.00	0.00	5,800,000
014000100100	State Auditor General Office	23010147	PROCUREMENT OF ICT EQUIPMENT		500,000.00	500,000.00	800,000.00	62.50	300,000
014000100100	State Auditor General Office	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,859,900.00	0.00	20,000,000.00	0.00	0.00	0
			Sub-Total	20,959,900.00	870,000.00	31,800,000.00	7,100,000.00	12.25	6,230,000.00
014100100200	Office of Auditor Gen. for Local Gov	23010105	Purchase of Motor Vehicles	2,160,000.00		25,000,000.00	0.00	0.00	0
014100100200	Office of Auditor Gen. for Local Gov	23010103	Purchase of Computers	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00	0
014100100200	Office of Auditor Gen. for Local Gov	23010104	Purchase of Computer Printers	1,000,000.00	311,250.00	1,000,000.00	500,000.00	62.25	188,750
014100100200	Office of Auditor Gen. for Local Gov	23010105	Purchase of 1No. Photocopier	283,350.00	0.00	500,000.00	0.00	0.00	0
			Sub-Total	5,443,350.00	2,311,250.00	28,500,000.00	2,500,000.00	92.45	188,750.00
014700100100	State Civil Service Commission	203010104	PURCHASE OF MOTOR CYCLES	0.00	0.00	700,000.00	0.00		0
014700100100	State Civil Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
014700100100	State Civil Service Commission	23010113	PURCHASE OF COMPUTERS	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
014700100100	State Civil Service Commission	23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
014700100100	State Civil Service Commission	23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	500,000.00	500,000.00	0.00	500,000
014700100100	State Civil Service Commission	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	500,000.00	500,000.00	0.00	500,000
014700100100	State Civil Service Commission	23010147	PROCUREMENT OF ICT EQUIPMENT	0.00	0.00	10,000,000.00	5,000,000.00	0.00	5,000,000
014700100100	State Civil Service Commission	23010156	PURCHASE OF SANITARY EQUIPMENT	151,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
014700100100	State Civil Service Commission	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		0.00	2,000,000.00	0.00	0.00	
014700100100	State Civil Service Commission	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	100,000,000.00	0.00	0.00	0
014700100100	State Civil Service Commission	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000
			Sub-Total	151,000.00	0.00	121,400,000.00	13,700,000.00	0.00	13,700,000.00



NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	
				N	N	N	N		N
014900100100	Local Govt, Service Commission	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	19,000,000.00	0.00	0.00	0
014900100100	Local Govt, Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	2,800,000.00	2,000,000.00	0.00	2,000,000
014900100100	Local Govt, Service Commission	23010113	PURCHASE OF COMPUTERS	0.00	0.00	5,000,000.00	1,000,000.00	0.00	1,000,000
014900100100	Local Govt, Service Commission	23010147	PROCUREMENT OF ICT EQUIPMENT	0.00	0.00	2,800,000.00	2,000,000.00	0.00	
014900100100	Local Govt, Service Commission	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	10,000,000.00	2,000,000.00	0.00	2,000,000
			Sub-Total	0.00	0.00	39,600,000.00	7,000,000.00	0.00	5,000,000.00
014800100100	N/S Independent Electoral Commiss	23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	25,000,000.00	0.00	0.00	0
014800100100	N/S Independent Electoral Commiss	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,871,647.93	5,000,000.00	7,000,000.00	69.59	2,128,352
014800100100	N/S Independent Electoral Commiss	23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000
014800100100	N/S Independent Electoral Commiss	23010140	PURCHASE OF COMMUNICATION GADGETS	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
014800100100	N/S Independent Electoral Commiss	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	16,762,393.07	0.00	20,000,000.00	83.81	3,237,607
014800100100	N/S Independent Electoral Commiss	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,005,438.00	0.00	0.00	0.00	0.00	0
014800100100	N/S Independent Electoral Commiss	23030102	REHABILITATION / REPAIRS - ELECTRICITY		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total	4,005,438	21,634,041.00	39,500,000.00	36,500,000	59.27	14,865,959
			Total Capital Expenditure - Administrative Sector	1,888,109,577	1,673,512,052	2,912,595,000	1,869,145,000	89.53	193,632,948
REF. NOTE 4	II. ECONOMIC SECTOR								
021500100100	Ministry of Agriculture & Water Res	23010105	PURCHASE OF MOTOR VEHICLES	11,256,410.00	0.00	0.00	0.00	0.00	0
021500100100	Ministry of Agriculture & Water Res	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		57,700.00	1,000,000.00	1,000,000.00	5.77	942,300
021500100100	Ministry of Agriculture & Water Res	23010113	PURCHASE OF COMPUTERS	1,542,696.90	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
021500100100	Ministry of Agriculture & Water Res	23010114	PURCHASE OF COMPUTER PRINTERS		14,000.00	300,000.00	300,000.00	4.67	286,000
021500100100	Ministry of Agriculture & Water Res	23010115	PURCHASE OF PHOTOCOPYING MACHINES		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
021500100100	Ministry of Agriculture & Water Res	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		100,000,000.00	221,000,000.00	111,000,000.00	90.09	11,000,000
021500100100	Ministry of Agriculture & Water Res	23010147	PROCUREMENT OF ICT EQUIPMENT		19,000.00	500,000.00	500,000.00	3.80	481,000
021500100100	Ministry of Agriculture & Water Res	23010165	PURCHASE OF FEED MILLER		1,370,000.00	15,500,000.00	15,500,000.00	8.84	14,130,000
021500100100	Ministry of Agriculture & Water Res	23010171	PURCHASE OF HYDROLOGICAL EQUIPMENT		175,000.00	200,000.00	200,000.00	87.50	25,000
021500100100	Ministry of Agriculture & Water Res	23010172	PURCHASE OF FERTILIZER/ AGRIC INPUTS		183,740,630.67	200,000,000.00	200,000,000.00	91.87	16,259,369
021500100100	Ministry of Agriculture & Water Res	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS		7,977,055.22	10,000,000.00	10,000,000.00	79.77	2,022,945
021500100100	Ministry of Agriculture & Water Res	23020154	DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)		19,470,316.30	100,000,000.00	20,000,000.00	97.35	529,684
021500100100	Ministry of Agriculture & Water Res	23040101	TREE PLANTING		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
021500100100	Ministry of Agriculture	23010155	Purchase of Survey Equipment	2,265,000.00			0.00	0.00	0
021500100100	Ministry of Agriculture	23010164	Purchase of Incubator/Sterilizer	118,950,000.00			0.00	0.00	0
021500100100	Ministry of Agriculture	23020105	Provision of Water Facilities	2,178,000.00			0.00	0.00	0
021500100100	Ministry of Agriculture	23020106	Provision of Hospitals/Health Facilities	250,000,000.00			0.00	0.00	0
021500100100	Ministry of Agriculture	23020116	Provision of Water Ways	1,837,700.00			0.00	0.00	0
021500100100	Ministry of Agriculture	23020154	Drilling of Boreholes	74,142,000.00			0.00	0.00	0
021500100100	Ministry of Agriculture	23030104	Rehabilitation/Repairs - Water Facilities	65,000,000.00			0.00	0.00	0
			Sub-Total	527,171,806.90	312,823,702.19	554,000,000.00	364,000,000.00	85.94	51,176,297.81

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
021502100100	College of Agriculture, Science & Te	23010105	PURCHASE OF MOTOR VEHICLES		34,987,500.00	35,000,000.00	35,000,000.00	99.96	12,500
021502100100	College of Agriculture, Science & Te	23010108	PURCHASE OF BUSES		50,000,000.00	50,000,000.00	50,000,000.00	100.00	0
021502100100	College of Agriculture, Science & Te	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		13,000,000.00	13,000,000.00	13,000,000.00	100.00	0
021502100100	College of Agriculture, Science & Te	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		35,000,000.00	35,000,000.00	35,000,000.00	100.00	0
021502100100	College of Agriculture, Science & Te	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		5,000,000.00	5,000,000.00	5,000,000.00	100.00	0
021502100100	College of Agriculture, Science & Te	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		144,020,557.09	45,000,000.00	145,000,000.00	99.32	979,443
021502100100	College of Agriculture, Science & Te	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS		0.00	5,600,000.00	5,600,000.00	0.00	5,600,000
021502100100	College of Agriculture, Science & Te	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		40,000,000.00	40,000,000.00	40,000,000.00	100.00	0
021502100100	College of Agriculture, Science & Te	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		37,425,703.75	38,000,000.00	38,000,000.00	98.49	574,296
021502100100	College of Agriculture, Science & Te	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		39,770,102.47	40,000,000.00	40,000,000.00	99.43	229,898
021502100100	College of Agriculture, Science & Te	2320135	Perimeter Fencing of Public Schools	4,725,250			0.00	0.00	0
021502100100	College of Agriculture, Science & Te	23030106	Rehabilitation/Repairs of Public Schools	86,705,523			0.00	0.00	0
			Sub-Total	91,430,773	399,203,863.31	306,600,000	406,600,000	98.18	7,396,137
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010105	Nasarawa Agricultural Development Programme (NADP)			19,000,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010112	Nasarawa Agricultural Development Programme (NADP)			700,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010113	Nasarawa Agricultural Development Programme (NADP)		800,000.00	800,000.00	800,000.00	100.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010114	Nasarawa Agricultural Development Programme (NADP)		400,000.00	400,000.00	400,000.00	100.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010115	Nasarawa Agricultural Development Programme (NADP)		0.00	600,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010127	Nasarawa Agricultural Development Programme (NADP)		0.00	45,500,000.00	23,500,000.00	0.00	23,500,000
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010128	Nasarawa Agricultural Development Programme (NADP)		0.00	500,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010154	Nasarawa Agricultural Development Programme (NADP)		0.00	10,000,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23010171	Nasarawa Agricultural Development Programme (NADP)		0.00	25,000,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23020113	Nasarawa Agricultural Development Programme (NADP)		0.00	2,700,000.00	0.00	0.00	0
021510200100	Nasarawa Agricultural Dev. Proj (NA	23030121	Nasarawa Agricultural Development Programme (NADP)		0.00	20,000,000.00	0.00	0.00	0
			Sub-Total	0	1,200,000.00	125,200,000	24,700,000	4.86	23,500,000
021510400100	N/State Rural Water Supply & Sanitation	23010105	PURCHASE OF MOTOR VEHICLES		0.00	15,000,000.00	0.00		0
021510400100	N/State Rural Water Supply & Sanitation	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,760,000.00	5,000,000.00	5,000,000.00	55.20	2,240,000
021510400100	N/State Rural Water Supply & Sanitation	23010132	PURCHASES OF SURVEYING EQUIPMENT		0.00	2,500,000.00	2,500,000.00	0.00	2,500,000
021510400100	N/State Rural Water Supply & Sanitation	23010152	PURCHASE OF WATER METERS		0.00	500,000.00	500,000.00	0.00	500,000
021510400100	N/State Rural Water Supply & Sanitation	23010153	PURCHASE OF MOBILE WORKSHOP & ACCESSORIES		0.00	15,000,000.00	0.00		0
021510400100	N/State Rural Water Supply & Sanitation	23010171	PURCHASE OF HYDROLOGICAL EQUIPMENT		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
021510400100	N/State Rural Water Supply & Sanitation	23020154	DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)		14,636,000.00	75,000,000.00	15,000,000.00	97.57	364,000
021510400100	N/State Rural Water Supply & Sanitation	23020156	PROVISION OF SANITARY LATRINES		4,927,500.00	50,000,000.00	10,000,000.00	49.28	5,072,500
021510400100	N/State Rural Water Supply & Sanitation	23030104	REHABILITATION / REPAIRS - WATER FACILITIES		11,867,500.00	10,000,000.00	15,000,000.00	79.12	3,132,500
021510400100	N/State Rural Water Supply & Sanitation	23030133	REHABILITATION OF LATRINES		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
021510400100	N/State Rural Water Supply & Sanitation	23050103	MONITORING AND EVALUATION		300,000.00	10,000,000.00	3,000,000.00	10.00	2,700,000
021510400100	N/State Rural Water Supply & Sanitation	23050108	WASHCOM/C.L.T.S TRIGGERING ACTIVITIES IN RURAL COMM.		11,158,000.00	8,000,000.00	15,000,000.00	74.39	3,842,000
021510400100	N/State Rural Water Supply & Sanitation	23050109	VILLAGE LEVEL OPERATIONS/ HYGIENE DATA COLLECTION		11,253,997.37	21,500,000.00	21,500,000.00	52.34	10,246,003
			Sub-Total		56,902,997.37	219,500,000.00	94,500,000.00	60.21	37,597,002.63



NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
021511000100	N/State Fadama Coordinating Office	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,248,000.00	10,670,000.00	10,670,000.00	96.04	422,000
021511000100	N/State Fadama Coordinating Office	23010113	PURCHASE OF COMPUTERS		800,000.00	2,000,000.00	2,000,000.00	40.00	1,200,000
021511000100	N/State Fadama Coordinating Office	23010114	PURCHASE OF COMPUTER PRINTERS		512,275.00	2,000,000.00	2,000,000.00	25.61	1,487,725
021511000100	N/State Fadama Coordinating Office	23010119	PURCHASE OF POWER GENERATING SET		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
021511000100	N/State Fadama Coordinating Office	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		231,536,790.00	211,004,640.00	231,536,790.00	100.00	0
021511000100	N/State Fadama Coordinating Office	23010128	PURCHASE OF SECURITY EQUIPMENT		0.00	380,000.00	380,000.00	0.00	380,000
021511000100	N/State Fadama Coordinating Office	23010143	PROCUREMENT OF DIGITAL EQUIPMENT		657,724.37	1,645,000.00	1,645,000.00	39.98	987,276
021511000100	N/State Fadama Coordinating Office	23010163	PURCHASE OF PROJECTOR/SLIDE		703,750.00	120,000.00	703,750.00	100.00	0
021511000100	N/State Fadama Coordinating Office	23020114	CONSTRUCTION / PROVISION OF ROADS		26,000,000.00	111,400,000.00	26,059,367.20	99.77	59,367
021511000100	N/State Fadama Coordinating Office	23050110	STRATEGIC RESOURCE MOBILIZATION & SUSTAINABILITY PLAN		<u>132,000,000.00</u>	<u>67,775,267.20</u>	<u>132,000,000.00</u>	<u>100.00</u>	<u>0</u>
			Sub-Total		<u>402,458,539.37</u>	<u>411,994,907.20</u>	<u>411,994,907.20</u>	<u>97.69</u>	<u>9,536,367.83</u>
022000100100	Min. of Finance & Economic Plannin	23010105	Purchase of Vehicles	8,761,426	59,455,270.00	25,000,000.00	75,000,000.00	79.27	15,544,730
022000100100	Min. of Finance & Economic Plannin	23010112	Purchase of Furniture & Fittings	8,273,954	554,409.00	14,000,000.00	14,000,000.00	3.96	13,445,591
022000100100	Min. of Finance & Economic Plannin	23010147	Pocurement of ICT Equipment		47,872,375.00	55,500,000.00	75,500,000.00	63.41	27,627,625
022000100100	Min. of Finance & Economic Plannin	23030121	Rehabilitation/Repairs of Office Buildings	789,000	0.00	26,000,000.00	26,000,000.00	0.00	26,000,000
			Sub-Total	<u>17,824,380.00</u>	<u>107,882,054.00</u>	<u>120,500,000.00</u>	<u>190,500,000.00</u>	<u>56.63</u>	<u>82,617,946</u>
022000700100	Office of the Accountant-General	23010128	Purchase of Security Equipment		0.00	40,000,000.00	0.00	0.00	0
022000700100	Office of the Accountant-General	23010128	Purchase of Security Equipment	205,000.00	37,170,000.00	1,000,000.00	38,054,000.00	97.68	884,000
022000700100	Office of the Accountant-General	23020101	Construction/Provision of Office Buildings	403,993,064.26	94,928,000.00	55,000,000.00	94,928,000.00	100.00	0
022000700100	Office of the Accountant-General	23020127	Construction of ICT Infrastrures	100,318,125.00	27,018,000.00	15,000,000.00	27,018,000.00	100.00	0
			Sub-Total	<u>504,516,189</u>	<u>159,116,000.00</u>	<u>111,000,000.00</u>	<u>160,000,000.00</u>	<u>99.45</u>	<u>884,000</u>
022000704000	Proj. Fin. Management Unit (PFMU)	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	2,750,000.00	3,450,000.00	0.00	3,450,000
022000704000	Proj. Fin. Management Unit (PFMU)	23010113	PURCHASE OF COMPUTERS		0.00	2,500,000.00	2,500,000.00	0.00	2,500,000
022000704000	Proj. Fin. Management Unit (PFMU)	23010114	PURCHASE OF COMPUTER PRINTERS		0.00	750,000.00	750,000.00	0.00	750,000
022000704000	Proj. Fin. Management Unit (PFMU)	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		0.00	5,700,000.00	0.00	0.00	0
022000704000	Proj. Fin. Management Unit (PFMU)	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		0.00	2,500,000.00	0.00	0.00	0
022000704000	Proj. Fin. Management Unit (PFMU)	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS		0.00	5,000,000.00	0.00	0.00	0
022000704000	Proj. Fin. Management Unit (PFMU)	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0.00	7,500,000.00	0.00	0.00	0
			Sub-Total		<u>0.00</u>	<u>26,700,000.00</u>	<u>6,700,000.00</u>	<u>0.00</u>	<u>6,700,000.00</u>
022000800100	Board of Internal Revenue Service	23010105	Purchase of Motor Vehicles		0.00	45,000,000.00	0.00	0.00	0
022000800100	Board of Internal Revenue Service	23010112	Furnishing of Office Headquarters		0.00	11,000,000.00	3,000,000.00	0.00	3,000,000
022000800100	Board of Internal Revenue Service	23020101	Construction/Provision of Office Buildings		18,050,000.00	67,500,000.00	19,050,000.00	94.75	1,000,000
022000800100	Board of Internal Revenue Service	23020127	Construction of ICT Infrastructures		0.00	10,000,000.00	0.00	0.00	0
022000800100	Board of Internal Revenue Service	23030121	Rehabilitation/Repairs of Office Buildings	38,929,500.55	96,800,000.00	63,000,000.00	96,950,000.00	99.85	150,000
			Sub-Total	<u>38,929,501</u>	<u>114,850,000.00</u>	<u>196,500,000.00</u>	<u>119,000,000.00</u>	<u>96.51</u>	<u>4,150,000</u>

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
022001200100	N/State CARES Coordinating Unit (S	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,075,811.30	15,000,000.00	10,000,000.00	30.76	6,924,189
022001200100	N/State CARES Coordinating Unit (S	23010147	PROCUREMENT OF ICT EQUIPMENT		4,603,971.88	10,000,000.00	10,000,000.00	46.04	5,396,028
022001200100	N/State CARES Coordinating Unit (S	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total		7,679,783.18	30,000,000.00	25,000,000.00	30.72	17,320,216.82
022200100100	Min. of Commerce, Industry & Coop	23010105	Purchase of Motor Vehicles		0.00	40,000,000.00	0.00	0.00	0
022200100100	Min. of Commerce, Industry & Coop	23020118	Construction/Provision of Infrastructure	134,916,056.11	51,733,155.44	80,000,000.00	55,000,000.00	94.06	3,266,845
022200100100	Min. of Commerce, Industry & Coop	23020124	Construction of Markets/Parks	1,004,922,017.12	1,609,217,273.79	800,000,000.00	1,611,000,000.00	99.89	1,782,726
022200100100	Min. of Commerce, Industry & Coop	23020127	Construction of ICT Infrastructures	17,163,070.84	3,838,750.00	8,000,000.00	4,000,000.00	95.97	161,250
022200100100	Min. of Commerce, Industry & Coop	23020159	Development of Sewage Disposal Site		0.00	7,000,000.00	0.00	0.00	0
022200100100	Min. of Commerce, Industry & Coop	23030121	Rehabilitation/Repairs of Office Buildings	880,000.00	11,954,775.00	2,000,000.00	12,000,000.00	99.62	45,225
			Sub-Total	1,157,881,144.07	1,676,743,954.23	937,000,000	1,682,000,000	99.69	5,256,046
022201800100	N/S Investment & Dev. Agency	23010105	PURCHASE OF MOTOR VEHICLES		35,000,000.00	20,000,000.00	40,000,000.00	87.50	5,000,000
022201800100	N/S Investment & Dev. Agency	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,615,352.77	20,000.00	7,000,000.00	5,000,000.00	0.40	4,980,000
022201800100	N/S Investment & Dev. Agency	23010113	PURCHASE OF COMPUTERS	32,000.00	800,000.00	4,500,000.00	4,500,000.00	17.78	3,700,000
022201800100	N/S Investment & Dev. Agency	23010114	PURCHASE OF COMPUTER PRINTERS		658,000.00	4,500,000.00	4,500,000.00	14.62	3,842,000
022201800100	N/S Investment & Dev. Agency	23010119	PURCHASE OF POWER GENERATING SET		0.00	4,500,000.00	4,500,000.00	0.00	4,500,000
022201800100	N/S Investment & Dev. Agency	23010147	PROCUREMENT OF ICT EQUIPMENT		4,710,000.00	3,500,000.00	5,500,000.00	85.64	790,000
022201800100	N/S Investment & Dev. Agency	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		15,827,500.00	20,000,000.00	20,000,000.00	79.14	4,172,500
022201800100	N/S Investment & Dev. Agency	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		45,000,000.00	50,000,000.00	50,000,000.00	90.00	5,000,000
			Sub-Total	5,647,353	102,015,500.00	114,000,000	134,000,000	76.13	31,984,500
022201800100	N/S Market Management Bureau	23010113	Purchase of Computer		0.00	600,000.00	600,000.00	0.00	600,000
022201800100	N/S Market Management Bureau	23010114	Purchase of Computer Printers		0.00	750,000.00	750,000.00	0.00	750,000
022201800100	N/S Market Management Bureau	23010119	Purchase of Generator Set	120,000.00	0.00	500,000.00	500,000.00	0.00	500,000
022201800100	N/S Market Management Bureau	23020124	Construction of Markets/Parks		4,296,000.00	5,000,000.00	5,000,000.00	85.92	704,000
022201800100	N/S Market Management Bureau	23030124	Rehabilitation/Repairs - Markets/Parks		100,000.00	7,750,000.00	7,750,000.00	1.29	7,650,000
			Sub-Total	120,000	4,396,000.00	14,600,000	14,600,000	30.11	10,204,000
022900100100	Min. of Works, Housing & Transport	23010105	PURCHASE OF VEHICLES		0.00	30,000,000.00	0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23010107	PURCHASE OF TRUCKS		0.00	70,000,000.00	0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	15,000,000.00	0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23010119	PURCHASE OF POWER GENERATING SET		0.00	20,000,000.00	0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		4,905,000.00	8,000,000.00	8,000,000.00	61.31	3,095,000
022900100100	Min. of Works, Housing & Transport	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		52,355,088.49	80,000,000.00	60,000,000.00	87.26	7,644,912

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
022900100100	Min. of Works, Housing & Transport	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		242,757,927.08	450,000,000.00	249,568,312.00	97.27	6,810,385
022900100100	Min. of Works, Housing & Transport	23020114	CONSTRUCTION / PROVISION OF ROADS		2,972,420,227.55	7,405,000,000.00	3,000,000,000.00	99.08	27,579,772
022900100100	Min. of Works, Housing & Transport	23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES		653,819,638.77	1,000,000,000.00	660,000,000.00	99.06	6,180,361
022900100100	Min. of Works, Housing & Transport	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		478,424,507.46	1,420,000,000.00	480,000,000.00	99.67	1,575,493
022900100100	Min. of Works, Housing & Transport	23020124	CONSTRUCTION OF MARKETS/PARKS		15,157,500.00	181,000,000.00	17,000,000.00	89.16	1,842,500
022900100100	Min. of Works, Housing & Transport	23020157	CONSTRUCTION/PROVISION OF LABORATORY		0.00	10,000,000.00	0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23020163	CONSTRUCTION OF BRIDGES/CULVERTS		73,431,688.00	100,000,000.00	73,431,688.00	100.00	0
022900100100	Min. of Works, Housing & Transport	23030113	REHABILITATION / REPAIRS - ROADS		86,343,128.68	450,000,000.00	90,000,000.00	95.94	3,656,871
022900100100	Min. of Works, Housing & Transport	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		110,747,813.06	150,000,000.00	120,000,000.00	92.29	9,252,187
022900100100	Min. of Works, Housing & Transport	23010102	Purchase of Office Buildings	7,863,000.00			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23010105	Purchase of Fire Fighting Vehicles	2,561,000.00			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23010129	Purchase of Industrial Equipment	2,000,000.00			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23020101	Provision of Office Buildings	196,284,269.18			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23020114	Construction of Roads across States	2,275,787,472.57			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23020117	Construction of an Airstrip in Lafia	347,101,131.15			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23020118	Construction/Provision of Infrastructure	1,001,330,985.34			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23030113	Rehabilitation/Repairs of Roads	52,471,597.47			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23030113	Rehabilitation/Repairs - Power Generating Plant	10,517,000.00			0.00	0.00	0
022900100100	Min. of Works, Housing & Transport	23030129	Routine Rehabilitation of Public Buildings	41,905,998.10			0.00	0.00	0
			Sub-Total	<u>3,937,822,453.81</u>	<u>4,690,362,519.09</u>	<u>11,389,000,000</u>	<u>4,758,000,000</u>	<u>98.58</u>	<u>67,637,481</u>
022900300100	Nasarawa Electricity Power Agency	23010101	PURCHASE / ACQUISITION OF LAND		0.00	50,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23010105	PURCHASE OF MOTOR VEHICLES		0.00	25,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23010128	PURCHASE OF SECURITY EQUIPMENT		0.00	10,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23010153	PURCHASE OF MOBILE WORKSHOP & ACCESSORIES		0.00	5,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23010154	PURCHASE OF RIG & AIR COMPRESSOR MOUNTED O	8,853,516.00	0.00	25,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		1,850,089,324.10	2,204,000,000.00	1,877,000,000.00	98.57	26,910,676
022900300100	Nasarawa Electricity Power Agency	23030102	REHABILITATION / REPAIRS - ELECTRICITY		0.00	5,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS		0.00	5,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		0.00	10,000,000.00	0.00	0.00	0
022900300100	Nasarawa Electricity Power Agency	23020103	Provision of Renewable Energy	266,341,244.77			0.00	0.00	0
			Sub-Total	<u>275,194,760.77</u>	<u>1,850,089,324.10</u>	<u>2,339,000,000</u>	<u>1,877,000,000</u>	<u>98.57</u>	<u>26,910,676</u>
025210200100	Nasarawa State Water Board	23010105	PURCHASE OF MOTOR VEHICLES		0.00	15,000,000.00	0.00		0
025210200100	Nasarawa State Water Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	2,000,000.00	0.00		0
025210200100	Nasarawa State Water Board	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	49,464,040	108,142,800.00	190,000,000.00	109,000,000.00	99.21	857,200
025210200100	Nasarawa State Water Board	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	80,553,807	22,346,150.00	40,000,000.00	23,000,000.00	97.16	653,850
025210200100	Nasarawa State Water Board	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	81,297,151	103,673,590.79	270,000,000.00	104,000,000.00	99.69	326,409
			Sub-Total	<u>211,314,998.80</u>	<u>234,162,540.79</u>	<u>517,000,000.00</u>	<u>236,000,000.00</u>	<u>99.22</u>	<u>1,837,459.21</u>



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
				N	N	N	N		N
025305600100	Nasarawa Urban Development Board	23010105	PURCHASE OF MOTOR VEHICLES		1,540,000.00	30,000,000.00	10,000,000.00	15.40	8,460,000
025305600100	Nasarawa Urban Development Board	23010159	PURCHASE OF CONSTRUCTION EQUIPMENT		0.00	40,000,000.00	10,000,000.00	0.00	10,000,000
025305600100	Nasarawa Urban Development Board	23020114	CONSTRUCTION / PROVISION OF ROADS	1,357,744,131	3,326,553,174.98	2,260,000,000.00	3,341,500,000.00	99.55	14,946,825
025305600100	Nasarawa Urban Development Board	23020123	CONSTRUCTION/PRO OF TRAFFIC /STREET LIGHTS	120,989,451	11,938,900.00	33,000,000.00	33,000,000.00	36.18	21,061,100
025305600100	Nasarawa Urban Development Board	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	9,008,000	27,692,500.00	16,000,000.00	30,000,000.00	92.31	2,307,500
025305600100	Nasarawa Urban Development Board	23020158	DEVELOPMENT OF LAYOUTS		14,116,520.54	10,000,000.00	15,000,000.00	94.11	883,479
025305600100	Nasarawa Urban Development Board	23030113	REHABILITATION / REPAIRS - ROADS	6,633,353	64,274,667.61	20,000,000.00	140,000,000.00	45.91	75,725,332
025305600100	Nasarawa Urban Development Board	23020124	Construction of Market/Parks	1,250,000			0	0.00	0
			Sub-Total	<u>1,495,624,934.55</u>	<u>3,446,115,763.13</u>	<u>2,409,000,000</u>	<u>3,579,500,000</u>	<u>96.27</u>	<u>133,384,237</u>
026000100100	Ministry of Lands & Urban Dev.	23010101	PURCHASE / ACQUISITION OF LAND		57,676,725.00	250,000,000.00	60,000,000.00	96.13	2,323,275
026000100100	Ministry of Lands & Urban Dev.	23010102	Purchase of Office Buildings	96,962,370.00			0	0.00	0
026000100100	Ministry of Lands & Urban Dev.	23010105	PURCHASE OF MOTOR VEHICLES		0.00	20,000,000.00	0.00	0.00	0
026000100100	Ministry of Lands & Urban Dev.	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		4,706,000.00	5,000,000.00	5,000,000.00	94.12	294,000
026000100100	Ministry of Lands & Urban Dev.	23010132	PURCHASES OF SURVEYING EQUIPMENT	1,100,100.00	6,726,875.00	7,000,000.00	7,000,000.00	96.10	273,125
026000100100	Ministry of Lands & Urban Dev.	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS		18,758,272.50	20,000,000.00	20,000,000.00	93.79	1,241,728
026000100100	Ministry of Lands & Urban Dev.	23020158	DEVELOPMENT OF LAYOUTS		13,301,500.00	15,000,000.00	15,000,000.00	88.68	1,698,500
026000100100	Ministry of Lands & Urban Dev.	23020101	Construction/Provision of Office Buildings	54,113,978.00			0	0.00	0
026000100100	Ministry of Lands & Urban Dev.	23020118	Boundary Delineation/Perimeter Survey & Associate	1,107,000.00			0	0.00	0
			Sub-Total	<u>153,283,448.00</u>	<u>101,169,372.50</u>	<u>317,000,000</u>	<u>107,000,000</u>	<u>94.55</u>	<u>5,830,628</u>
026000200100	N/S Geographic Information Service	23010101	PURCHASE / ACQUISITION OF LAND		12,000,000.00	50,000,000.00	15,000,000.00	80.00	3,000,000
026000200100	N/S Geographic Information Service	23010119	PURCHASE OF POWER GENERATING SET		0.00	35,000,000.00	5,000,000.00	0.00	5,000,000
026000200100	N/S Geographic Information Service	23010132	PURCHASES OF SURVEYING EQUIPMENT		0.00	20,000,000.00	10,000,000.00	0.00	10,000,000
026000200100	N/S Geographic Information Service	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		373,364,242.00	145,000,000.00	385,000,000.00	96.98	11,635,758
026000200100	N/S Geographic Information Service	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS	335,782,577	0.00	0.00	0.00	0.00	0
			Sub-Total	<u>335,782,577</u>	<u>385,364,242.00</u>	<u>250,000,000</u>	<u>415,000,000</u>	<u>92.86</u>	<u>29,635,758</u>
			Total Capital Expenditure - Economic Sector	<u>8,752,544,319.95</u>	<u>14,052,536,155.26</u>	<u>20,388,594,907.20</u>	<u>14,606,094,907.20</u>	<u>96.21</u>	<u>553,558,751.94</u>
031801100100	Judicial Service Commission	23010104	PURCHASE OF MOTOR CYCLES		0.00	700,000.00	700,000.00	0.00	700,000
031801100100	Judicial Service Commission	23010105	PURCHASE OF MOTOR VEHICLES	71,999,951.61	17,451,920.00	40,000,000.00	33,000,000.00	52.88	15,548,080
031801100100	Judicial Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		5,115,500.00	5,000,000.00	7,000,000.00	73.08	1,884,500
031801100100	Judicial Service Commission	23010113	PURCHASE OF COMPUTERS	265,000.00	250,000.00	1,100,000.00	1,100,000.00	22.73	850,000
031801100100	Judicial Service Commission	23010115	PURCHASE OF PHOTOCOPYING MACHINES	350,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
031801100100	Judicial Service Commission	23010119	PURCHASE OF POWER GENERATING SET	4,650,000.00	0.00	5,000,000.00	8,500,000.00	0.00	8,500,000
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE

NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	
				N	N	N	N		N
031801100100	Judicial Service Commission	23010121	PURCHASE OF RESIDENTIAL FURNITURE	21,502,983.87	6,544,000.00	15,000,000.00	10,000,000.00	65.44	3,456,000
031801100100	Judicial Service Commission	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	704,200.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
031801100100	Judicial Service Commission	23010147	PROCUREMENT OF ICT EQUIPMENT		908,000.00	10,000,000.00	10,000,000.00	9.08	9,092,000
031801100100	Judicial Service Commission	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,933,020.00	131,000.00	7,000,000.00	7,000,000.00	1.87	6,869,000
031801100100	Judicial Service Commission	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDIN	21,481,583.87	1,741,000.00	15,000,000.00	10,000,000.00	17.41	8,259,000
			Sub-Total	127,886,739.35	32,141,420.00	102,300,000.00	90,800,000.00	35.40	58,658,580.00
032600100100	Ministry of Justice	23010108	Purchase of Bus		34,688,933.15	35,000,000.00	50,000,000.00	69.38	15,311,067
032600100100	Ministry of Justice	23010112	Purchase of Office Furniture & Fittings		0.00	2,100,000.00	1,100,000.00	0.00	1,100,000
032600100100	Ministry of Justice	23010113	Purchase of Computers		0.00	4,000,000.00	2,000,000.00	0.00	2,000,000
032600100100	Ministry of Justice	23010114	Purchase of Computers Printers		0.00	600,000.00	600,000.00	0.00	600,000
032600100100	Ministry of Justice	23010115	Purchase of Photocopying Machines		0.00	3,000,000.00	500,000.00	0.00	500,000
032600100100	Ministry of Justice	23010118	Purchase of Scanners		0.00	100,000.00	100,000.00	0.00	100,000
032600100100	Ministry of Justice	23010119	Purchase of Power Generating Set		0.00	2,500,000.00	1,500,000.00	0.00	1,500,000
032600100100	Ministry of Justice	23010125	Purchase of Library Books & Equipment		0.00	5,000,000.00	15,000,000.00	0.00	15,000,000
032600100100	Ministry of Justice	23030121	Rehabilitation/Repairs - Office Buildings		0.00	5,000,000.00	2,000,000.00	0.00	2,000,000
			Sub-Total	0.00	34,688,933.15	57,300,000.00	72,800,000.00	47.65	38,111,067
032600105100	High Court of Justice	23010105	PURCHASE OF MOTOR VEHICLES	24,898,217.03	154,479,920.00	36,000,000.00	175,200,000.00	88.17	20,720,080
032600105100	High Court of Justice	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,268,112.50	4,143,750.00	10,000,000.00	10,000,000.00	41.44	5,856,250
032600105100	High Court of Justice	23010113	PURCHASE OF COMPUTERS	8,315,090.47	2,897,000.00	3,000,000.00	3,000,000.00	96.57	103,000
032600105100	High Court of Justice	23010119	PURCHASE OF POWER GENERATING SET	21,155,000.00	9,085,637.00	15,000,000.00	15,000,000.00	60.57	5,914,363
032600105100	High Court of Justice	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,085,000.00	9,130,675.00	8,000,000.00	10,000,000.00	91.31	869,325
032600105100	High Court of Justice	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	78,167,415.00	4,467,700.00	0.00	5,000,000.00	89.35	532,300
032600105100	High Court of Justice	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDIN	283,000.00	33,601,250.00	1,200,000.00	35,000,000.00	96.00	1,398,750
032600105100	High Court of Justice	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	84,822,800.00	230,000.00	35,000,000.00	5,000,000.00	4.60	4,770,000
032600105100	High Court of Justice	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	918,000.00	1,400,000.00	10,000,000.00	10,000,000.00	14.00	8,600,000
			Sub-Total	223,912,635.00	219,435,932.00	118,200,000	268,200,000	81.82	48,764,068
032605200100	Customary Court of Appeal	23010105	Purchase of Official Vehicles			18,000,000.00	18,000,000.00	0.00	18,000,000
032605200100	Customary Court of Appeal	23010112	Purchase of Office Furniture & Fittings		270,000.00	5,000,000.00	5,000,000.00	5.40	4,730,000
032605200100	Customary Court of Appeal	23010113	Purchase of Computers	150,000	351,000.00	2,000,000.00	2,000,000.00	17.55	1,649,000
032605200100	Customary Court of Appeal	23010114	Purchase of Computers Printers		0.00	2,500,000.00	2,500,000.00	0.00	2,500,000
032605200100	Customary Court of Appeal	23010115	Purchase of Photocopying Machines	55,000	0.00	500,000.00	500,000.00	0.00	500,000
032605200100	Customary Court of Appeal	23010119	Purchase of Power Generating Set		0.00	7,200,000.00	7,200,000.00	0.00	7,200,000
032605200100	Customary Court of Appeal	23010121	Purchase of Residential Furniture		1,000,000.00	8,692,660.00	8,692,660.00	11.50	7,692,660
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE

NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	
				N	N	N	N		N
032605200100	Customary Court of Appeal	23010123	Fire Fighting Equipment		0.00	3,500,000.00	3,500,000.00	0.00	3,500,000
032605200100	Customary Court of Appeal	23010125	Purchase of Library Books & Equipment		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
032605200100	Customary Court of Appeal	23010126	Purchase of Sporting/Games Equipment		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
032605200100	Customary Court of Appeal	23010138	Purchase of ID Card Machines		0.00	1,800,000.00	1,800,000.00	0.00	1,800,000
032605200100	Customary Court of Appeal	23010148	Purchase of Public Address System		0.00	750,000.00	750,000.00	0.00	750,000
032605200100	Customary Court of Appeal	23010156	Purchase of Sanatary Equipment		0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
032605200100	Customary Court of Appeal	23020101	Construction/Provision of Office Building		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
032605200100	Customary Court of Appeal	23030101	Rehabilitation/Repairs of Residential Building		0.00	2,500,000.00	2,500,000.00	0.00	2,500,000
032605200100	Customary Court of Appeal	23030110	Rehabilitation/Repairs - Libraries		0.00	1,200,000.00	1,200,000.00	0.00	1,200,000
032605200100	Customary Court of Appeal	23030111	Rehabilitation/Repairs - Sporting Facilities		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
032605200100	Customary Court of Appeal	23030159	Distillation & Rehabilitation of Drainages		0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
			Sub-Total	205,000.00	1,621,000.00	68,642,660.00	68,642,660.00	2.36	67,021,660
032605300100	Sharia Court of Appeal	23010105	Purchase of Motor Vehicles	3,000,032	6,000,016.13	46,000,000.00	46,000,000.00	13.04	39,999,984
032605300100	Sharia Court of Appeal	23010112	Purchase of Office Furniture & Fittings	8,738,581	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
032605300100	Sharia Court of Appeal	23010113	Purchase of Computers	300,016	1,050,016.13	1,000,000.00	5,000,000.00	21.00	3,949,984
032605300100	Sharia Court of Appeal	23010114	Purchase of Computers Printers		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
032605300100	Sharia Court of Appeal	23010119	Purchase of Power Generating Set		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
032605300100	Sharia Court of Appeal	23010125	Purchase of Library Books & Equipment		0.00	7,000,000.00	3,000,000.00	0.00	3,000,000
032605300100	Sharia Court of Appeal	23010128	Purchase of Security Equipment		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
032605300100	Sharia Court of Appeal	23020102	Construction/Provision of Residential Building		0.00	10,000,000.00	10,000,000.00	0.00	10,000,000
032605300100	Sharia Court of Appeal	23030121	Rehabilitation/Repairs - Office Buildings		0.00	8,000,000.00	8,000,000.00	0.00	8,000,000
			Sub-Total	12,038,629	7,050,032.26	84,000,000	84,000,000	8.39	76,949,968
			Total Capital Expenditure - Law & Justice	364,043,003.39	294,937,317.41	430,442,660	584,442,660	50.46	289,505,343
REF. NOTE 6	IV. SOCIAL SECTOR								
051300100100	Min. of Youth & Sports Developmer	23010119	Purchase of Power Generating Set		0.00	10,000,000.00	10,000,000.00	0.00	10,000,000
051300100100	Min. of Youth & Sports Developmer	23010122	Purchase of Health/Medical Equipment		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
051300100100	Min. of Youth & Sports Developmer	23010126	Puechase of Sporting Equipment	29,915,000.00	30,000,000.00	45,000,000.00	45,000,000.00	66.67	15,000,000
051300100100	Min. of Youth & Sports Developmer	23020154	Upgrading of Lafia Township Stadium		7,485,000.00	16,000,000.00	9,000,000.00	83.17	1,515,000
051300100100	Min. of Youth & Sports Developmer	23020154	Drilling of Boreholes		0.00	4,000,000.00	2,000,000.00	0.00	2,000,000
051300100100	Min. of Youth & Sports Developmer	23030111	Rehabilitation/Repairs- Sporting Facilities	25,010,847.00	164,670,245.00	50,000,000.00	180,000,000.00	91.48	15,329,755
			Sub-Total	54,925,847.00	202,155,245.00	128,000,000	249,000,000	81.19	46,844,755
051305100100	Nasarawa Youth Empowerment Off	23010105	PURCHASE OF MOTOR VEHICLES		0.00	30,000,000.00	0.00	0.00	0
051305100100	Nasarawa Youth Empowerment Off	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	2,000,000.00	0.00	0.00	0
051305100100	Nasarawa Youth Empowerment Off	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		0.00	13,000,000.00	0.00	0.00	0
			Sub-Total		0.00	45,000,000.00	0.00	0.00	0.00
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	
				N	N	N	N		N
051400100100	Min. of Women Affairs & Social Dev	23010108	Purchase of Buses		1,200,000.00	12,000,000.00	12,000,000.00	10.00	10,800,000
051400100100	Min. of Women Affairs & Social Dev	23020118	Construction/Provision of Infrastructure		7,590,131.17	5,000,000.00	10,000,000.00	75.90	2,409,869
051400100100	Min. of Women Affairs & Social Dev	23020127	Establishment of ICU Comprising Computer Databank		4,756,000.00	5,000,000.00	5,000,000.00	95.12	244,000
051400100100	Min. of Women Affairs & Social Dev	23020165	Construction of a New Women Multipurpose Plaza	99,500.00	30,000,000.00	20,000,000.00	35,000,000.00	85.71	5,000,000
051400100100	Min. of Women Affairs & Social Dev	23030158	Rehabilitation of Cassava Processing Centers		2,300,000.00	10,000,000.00	3,000,000.00	76.67	700,000
			Sub-Total	99,500.00	45,846,131.17	52,000,000	65,000,000	70.53	19,153,869
051405500100	Nasarawa State Disability Rights Co	23010104	PURCHASE OF MOTOR CYCLES	4,680,000		5,000,000.00	2,000,000.00	0.00	2,000,000
051405500100	Nasarawa State Disability Rights Co	23010105	PURCHASE OF MOTOR VEHICLES			10,000,000.00	5,000,000.00	0.00	5,000,000
051405500100	Nasarawa State Disability Rights Co	23010113	PURCHASE OF COMPUTERS		1,000,000.00	1,000,000.00	1,500,000.00	66.67	500,000
051405500100	Nasarawa State Disability Rights Co	23010114	PURCHASE OF COMPUTER PRINTERS		60,000.00	1,000,000.00	500,000.00	12.00	440,000
051405500100	Nasarawa State Disability Rights Co	23010115	PURCHASE OF PHOTOCOPYING MACHINES		0.00	500,000.00	500,000.00	0.00	500,000
051405500100	Nasarawa State Disability Rights Co	23010119	PURCHASE OF POWER GENERATING SET		0.00	2,500,000.00	500,000.00	0.00	500,000
051405500100	Nasarawa State Disability Rights Co	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
051405500100	Nasarawa State Disability Rights Co	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0.00	1,000,000.00	0.00	0.00	0
051405500100	Nasarawa State Disability Rights Co	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		0.00	1,700,000.00	1,500,000.00	0.00	1,500,000
051405500100	Nasarawa State Disability Rights Co	23010162	PURCHASE OF SEWING MACHINES		0.00	500,000.00	500,000.00	0.00	500,000
051405500100	Nasarawa State Disability Rights Co	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,200,000.00	0.00	5,000,000.00	0.00	0.00	0
051405500100	Nasarawa State Disability Rights Co	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		0.00	5,000,000.00	0.00	0.00	0
051405500100	Nasarawa State Disability Rights Co	23020165	CONSTRUCTION OF MULTIPURPOSE PLAZA		0.00	5,000,000.00	0.00	0.00	0
051405500100	Nasarawa State Disability Rights Co	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	600,000.00	0.00	10,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total	6,480,000.00	1,060,000.00	50,200,000	19,000,000	5.58	17,940,000
051405600100	N/State Social Investment Office	23010105	PURCHASE OF MOTOR VEHICLES		0.00	25,000,000.00	0.00	0.00	0
051405600100	N/State Social Investment Office	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	1,000,000.00	500,000.00	0.00	500,000
051405600100	N/State Social Investment Office	23010147	PROCUREMENT OF ICT EQUIPMENT		0.00	3,500,000.00	500,000.00	0.00	500,000
			Sub-Total		0.00	29,500,000.00	1,000,000.00	0.00	1,000,000.00
051700100100	Ministry of Education, Science & Te	23010104	PURCHASE OF MOTOR CYCLES		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
051700100100	Ministry of Education, Science & Te	23010105	PURCHASE OF MOTOR VEHICLES		70,000,000.00	85,000,000.00	85,000,000.00	82.35	15,000,000
051700100100	Ministry of Education, Science & Te	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	125,196,450	84,408,590.00	240,000,000.00	100,000,000.00	84.41	15,591,410
051700100100	Ministry of Education, Science & Te	23010113	PURCHASE OF COMPUTERS	1,652,490	1,955,000.00	0.00	5,000,000.00	39.10	3,045,000
051700100100	Ministry of Education, Science & Te	23010114	PURCHASE OF COMPUTER PRINTERS	5,171,130	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000
051700100100	Ministry of Education, Science & Te	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EC	150,598,966.33	54,649,259.00	40,000,000.00	55,000,000.00	99.36	350,741
051700100100	Ministry of Education, Science & Te	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
051700100100	Ministry of Education, Science & Te	23010160	PURCHASE OF TEXTBOOKS		40,000,000.00	45,000,000.00	45,000,000.00	88.89	5,000,000

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE
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NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
				N	N	N	N		N
051700100100	Ministry of Education, Science & Technology	23010161	PROCUREMENT OF BEDS & MATTRESSES	1,548,000.00	250,000.00	15,000,000.00	15,000,000.00	1.67	14,750,000
051700100100	Ministry of Education, Science & Technology	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS F	70,054,905.85	316,789,451.03	150,000,000.00	330,000,000.00	96.00	13,210,549
051700100100	Ministry of Education, Science & Technology	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
051700100100	Ministry of Education, Science & Technology	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	45,700.00	0.00	0.00	0.00	0.00	0
051700100100	Ministry of Education, Science & Technology	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS		67,712,738.20	25,000,000.00	75,000,000.00	90.28	7,287,262
051700100100	Ministry of Education, Science & Technology	23020154	DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)		2,400,000.00	10,000,000.00	10,000,000.00	24.00	7,600,000
051700100100	Ministry of Education, Science & Technology	23020156	PROVISION OF SANITARY LATRINES		0.00	8,500,000.00	8,500,000.00	0.00	8,500,000
051700100100	Ministry of Education, Science & Technology	23020157	CONSTRUCTION/PROVISION OF LABORATORY		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
051700100100	Ministry of Education, Science & Technology	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	24,731,191.81	711,640,280.79	120,000,000.00	720,000,000.00	98.84	8,359,719
051700100100	Ministry of Education, Science & Technology	23030110	REHABILITATION / REPAIRS - LIBRARIES (INCLUDING e-LIBRARIES)		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
			Sub-Total	<u>378,998,834.24</u>	<u>1,349,805,319.02</u>	<u>757,000,000</u>	<u>1,467,000,000</u>	<u>92.01</u>	<u>117,194,681</u>
051700300100	N/State Universal Basic Educ. Board	23010112	Purchase of Office Furniture & Equipment		0.00	10,000,000.00	10,000,000.00	0.00	10,000,000
051700300100	N/State Universal Basic Educ. Board	23010113	Purchase of Computers		0.00	15,000,000.00	15,000,000.00	0.00	15,000,000
051700300100	N/State Universal Basic Educ. Board	23010114	Purchase of Computers Printers		0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
051700300100	N/State Universal Basic Educ. Board	23010124	Instructional Materials		0.00	100,000,000.00	20,000,000.00	0.00	20,000,000
051700300100	N/State Universal Basic Educ. Board	23010125	Purchase of Library Books & Equipment	25,714,874.11	0.00	0.00	0.00	0.00	0
051700300100	N/State Universal Basic Educ. Board	23010126	Purchase of Sporting/Games Equipment		0.00	9,500,000.00	3,500,000.00	0.00	3,500,000
051700300100	N/State Universal Basic Educ. Board	23010143	Procurement of Digital Equipement		0.00	1,000,000.00	0.00	0.00	0
051700300100	N/State Universal Basic Educ. Board	23010153	Purchase of Mobile Workshop & Accessories		2,991,477,654.52	2,828,918,833.72	3,000,000,000.00	99.72	8,522,345
051700300100	N/State Universal Basic Educ. Board	23020107	Construction/Provision of Public Schools	5,504,613,875.46	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
051700300100	N/State Universal Basic Educ. Board	23020128	Construction of Warehouse		193,331,794.40	400,000,000.00	200,000,000.00	96.67	6,668,206
051700300100	N/State Universal Basic Educ. Board	23030121	Rehabilitation/Repairs of Office Buildings		0.00	30,000,000.00	5,142,856.67	0.00	5,142,857
051700300100	N/State Universal Basic Educ. Board	22020501	Staff Development - ECCDE		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
051700300100	N/State Universal Basic Educ. Board	23020118	Infrastructure Development Primary Schools		0.00	15,000,000.00	5,000,000.00	0.00	5,000,000
051700300100	N/State Universal Basic Educ. Board	23010124	Instructional Materials - Primary Schools		0.00	40,000,000.00	20,000,000.00	0.00	20,000,000
			Sub-Total	<u>5,530,328,749.57</u>	<u>3,184,809,448.92</u>	<u>3,454,418,834</u>	<u>3,283,642,857</u>	<u>96.99</u>	<u>98,833,408</u>
051701800100	Isa Mustapha Agwai Polytechnic, La	23010105	Purchase of Motor Vehicles	20,000,000.00	16,904,535.68	42,000,000.00	17,000,000.00	99.44	95,464
051701800100	Isa Mustapha Agwai Polytechnic, La	23010112	Purchase/Furnishing of Offices for Accreditation pur	30,000,000.00	34,185,508.87	35,000,000.00	35,000,000.00	97.67	814,491
051701800100	Isa Mustapha Agwai Polytechnic, La	23010124	Teaching/Learning Aids Equipment	13,000,000.00	12,514,603.57	13,000,000.00	13,000,000.00	96.27	485,396
051701800100	Isa Mustapha Agwai Polytechnic, La	23010125	Purchase of Library Books & Equipment	19,655,235.56	24,947,532.58	25,000,000.00	25,000,000.00	99.79	52,467
051701800100	Isa Mustapha Agwai Polytechnic, La	23010126	Purchase of Sporting/Games Equipment	1,023,852.90	4,999,000.00	5,000,000.00	5,000,000.00	99.98	1,000
051701800100	Isa Mustapha Agwai Polytechnic, La	23010159	Purchase of Construction Equipent	120,000,000.00	79,495,925.51	80,000,000.00	80,000,000.00	99.37	504,074
051701800100	Isa Mustapha Agwai Polytechnic, La	23020101	Construction of Departmental Buildings	330,000,000.00	259,535,312.45	264,113,000.00	264,113,000.00	98.27	4,577,688
051701800100	Isa Mustapha Agwai Polytechnic, La	23020107	Construction/Provision Public Schools	407,737,086.20	619,999,571.72	460,000,000.00	623,000,000.00	99.52	3,000,428
051701800100	Isa Mustapha Agwai Polytechnic, La	23020112	Construction/Provision of Sporting Facilities	108,868,714.83				0.00	0
051701800100	Isa Mustapha Agwai Polytechnic, La	23020118	Construction/Provision of Infrastructure	239,790,009.69	29,960,120.00	30,000,000.00	30,000,000.00	99.87	39,880
051701800100	Isa Mustapha Agwai Polytechnic, La	23020154	Drilling of Boreholes	130,000.00	7,950,070.00	8,000,000.00	8,000,000.00	99.38	49,930
			Sub-Total	<u>1,290,204,899.18</u>	<u>1,090,492,180.38</u>	<u>962,113,000</u>	<u>1,100,113,000</u>	<u>99.13</u>	<u>9,620,820</u>
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	

NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
				N	N	N	N		N
051701900100	College of Education, Akwanga	23010105	PURCHASE OF MOTOR VEHICLES		4,341,950.00	20,000,000.00	10,000,000.00	43.42	5,658,050
051701900100	College of Education, Akwanga	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,807,500.00	10,000,000.00	5,000,000.00	56.15	2,192,500
051701900100	College of Education, Akwanga	23010119	PURCHASE OF POWER GENERATING SET		0.00	18,000,000.00	5,000,000.00	0.00	5,000,000
051701900100	College of Education, Akwanga	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		0.00	10,000,000.00	0.00	0.00	
051701900100	College of Education, Akwanga	23010142	PURCHASE OF PRINTING PRESS EQUIPMENT		0.00	15,000,000.00	0.00	0.00	
051701900100	College of Education, Akwanga	23010160	PURCHASE OF TEXTBOOKS	500,000.00	3,000,000.00	3,000,000.00	5,000,000.00	60.00	2,000,000
051701900100	College of Education, Akwanga	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILD	411,403,137.02	17,474,800.00	20,000,000.00	20,000,000.00	87.37	2,525,200
051701900100	College of Education, Akwanga	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0.00	10,000,000.00	2,000,000.00	0.00	2,000,000
051701900100	College of Education, Akwanga	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		506,826,702.14	275,000,000.00	510,000,000.00	99.38	3,173,298
051701900100	College of Education, Akwanga	23020111	CONSTRUCTION / PROVISION OF LIBRARIES		34,000,000.00	11,000,000.00	35,000,000.00	97.14	1,000,000
051701900100	College of Education, Akwanga	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		37,332,745.36	20,000,000.00	38,000,000.00	98.24	667,255
051701900100	College of Education, Akwanga	23020157	CONSTRUCTION/PROVISION OF LABORATORY		0.00	100,000,000.00	0.00	0.00	0
051701900100	College of Education, Akwanga	23020160	CONSTRUCTION OF DRAINAGE NETWORK		218,400.00	20,000,000.00	2,000,000.00	10.92	1,781,600
051701900100	College of Education, Akwanga	23030141	REHABILITATION OF CONFERENCE CENTRES/HOTELS		0.00	20,000,000.00	0.00	0.00	0
051701900100	College of Education, Akwanga	23030142	REHABILITATION/UPGRADING OF HOSPITALS		1,359,900.00	15,000,000.00	9,000,000.00	15.11	7,640,100
			Sub-Total	411,903,137.02	607,361,997.50	567,000,000	641,000,000	94.75	33,638,003
051702100100	Nasarawa State University, Keffi	23010101	PURCHASE / ACQUISITION OF LAND			50,000,000.00	0.00	0.00	0
051702100100	Nasarawa State University, Keffi	23010105	PURCHASE OF MOTOR VEHICLES	108,663,428.53	964,946.25	140,000,000.00	10,000,000.00	9.65	9,035,054
051702100100	Nasarawa State University, Keffi	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		17,650,634.65	30,000,000.00	20,000,000.00	88.25	2,349,365
051702100100	Nasarawa State University, Keffi	23010113	PURCHASE OF COMPUTERS	25,754,602.30	6,614,390.54	30,000,000.00	7,000,000.00	94.49	385,609
051702100100	Nasarawa State University, Keffi	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		23,244,750.78	45,000,000.00	24,000,000.00	96.85	755,249
051702100100	Nasarawa State University, Keffi	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	216,778,966.88	6,988,000.00	30,000,000.00	7,000,000.00	99.83	12,000
051702100100	Nasarawa State University, Keffi	23010160	PURCHASE OF TEXTBOOKS		20,796,000.00	30,000,000.00	22,000,000.00	94.53	1,204,000
051702100100	Nasarawa State University, Keffi	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		28,116,190.65	50,000,000.00	29,000,000.00	96.95	883,809
051702100100	Nasarawa State University, Keffi	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		528,550.00	8,000,000.00	8,000,000.00	6.61	7,471,450
051702100100	Nasarawa State University, Keffi	23020111	CONSTRUCTION / PROVISION OF LIBRARIES		943,014.12	40,000,000.00	2,000,000.00	47.15	1,056,986
051702100100	Nasarawa State University, Keffi	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,655,985,514.08	1,450,000,000.00	1,660,000,000.00	99.76	4,014,486
051702100100	Nasarawa State University, Keffi	23020123	CONSTRUCTION/PRO OF TRAFFIC /STREET LIGHTS	999,987,876.04	2,835,813.96	7,000,000.00	5,000,000.00	56.72	2,164,186
051702100100	Nasarawa State University, Keffi	23020129	LANDSCAPING OF OFFICE COMPLEX		4,000,000.00	40,000,000.00	10,000,000.00	40.00	6,000,000
051702100100	Nasarawa State University, Keffi	23020163	CONSTRUCTION OF BRIDGES/CULVERTS		6,581,112.39	28,000,000.00	7,000,000.00	94.02	418,888
051702100100	Nasarawa State University, Keffi	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		0.00	60,000,000.00	0.00		0
051702100100	Nasarawa State University, Keffi	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		75,000,000.00	330,000,000.00	81,000,000.00	92.59	6,000,000
051702100100	Nasarawa State University, Keffi	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		5,000,000.00	30,000,000.00	6,000,000.00	83.33	1,000,000
051702100100	Nasarawa State University, Keffi	23020111	Construction of New Library (Phase II & III)	3,767,238.65				0.00	0
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED/ AMENDED BUDGET	%TAGE ACHIEVED	VARIANCE



NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
				N	N	N	N		N
051702100100	Nasarawa State University, Keffi	23020107	Construction/Provision of Public Schools	1,035,767,408.0				0.00	0
051702100100	Nasarawa State University, Keffi	23020105	Provision of Water Facilities	2,537,850.0				0.00	0
051702100100	Nasarawa State University, Keffi	23020114	Provision of Roads	13,521,623.4				0.00	0
051702100100	Nasarawa State University, Keffi	23020119	Provision of Recreational Facilities	5,000,000.0				0.00	0
051702100100	Nasarawa State University, Keffi	23020123	Provision of Street Lighting	15,000,000.0				0.00	0
051702100100	Nasarawa State University, Keffi	23030101	Rehabilitation/Repairs - Residential Buildings	50,477,252.0				0.00	0
051702100100	Nasarawa State University, Keffi	23030106	Rehabilitation/Repairs - Public Schools	81,615,850.0				0.00	0
			Sub-Total	2,558,872,095.79	1,855,248,917.42	2,398,000,000	1,898,000,000	97.75	42,751,083
051702600100	Special School, Lafia	23010105	PURCHASE OF MOTOR VEHICLES		0.00	64,100,000.00	0.00	0.00	0
051702600100	Special School, Lafia	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,896,650.00	18,500,000.00	3,000,000.00	96.56	103,350
051702600100	Special School, Lafia	23010114	PURCHASE OF COMPUTER PRINTERS		0.00	1,500,000.00	1,500,000.00	0.00	1,500,000
051702600100	Special School, Lafia	23010119	PURCHASE OF POWER GENERATING SET		0.00	9,000,000.00	2,000,000.00	0.00	2,000,000
051702600100	Special School, Lafia	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		0.00	270,000.00	270,000.00	0.00	270,000
051702600100	Special School, Lafia	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		1,107,000.00	8,000,000.00	6,000,000.00	18.45	4,893,000
051702600100	Special School, Lafia	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		203,500.00	15,000,000.00	5,000,000.00	4.07	4,796,500
051702600100	Special School, Lafia	23010143	PROCUREMENT OF DIGITAL EQUIPMENT		4,564,000.00	1,000,000.00	5,000,000.00	91.28	436,000
051702600100	Special School, Lafia	23010147	PROCUREMENT OF ICT EQUIPMENT		0.00	10,000,000.00	5,000,000.00	0.00	5,000,000
051702600100	Special School, Lafia	23030135	REHABILITATION OF PUBLIC SCHOOLS		0.00	45,000,000.00	9,000,000.00	0.00	9,000,000
			Sub-Total		8,771,150.00	172,370,000.00	36,770,000.00	23.85	27,998,850.00
051705400100	Teachers Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,000,000.00	2,000,000.00	2,000,000.00	100.00	0
051705400100	Teachers Service Commission	23010113	PURCHASE OF COMPUTERS		1,200,000.00	1,200,000.00	1,200,000.00	100.00	0
051705400100	Teachers Service Commission	23010114	PURCHASE OF COMPUTER PRINTERS		300,000.00	300,000.00	300,000.00	100.00	0
051705400100	Teachers Service Commission	23010119	PURCHASE OF POWER GENERATING SET		950,000.00	1,700,000.00	1,700,000.00	55.88	750,000
051705400100	Teachers Service Commission	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,000,000.00	0.00	0.00	0.00	0.00	0
			Sub-Total	1,000,000.00	4,450,000.00	5,200,000.00	5,200,000.00	85.58	750,000.00
051705500200	Vocational & Relevant Technology	23010105	Purchase of Official Vehicles		0.00	500,000.00	500,000.00	0.00	500,000
051705500200	Vocational & Relevant Technology	23010112	Purchase of Office Furniture & Equipent		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
051705500200	Vocational & Relevant Technology	23010119	Purchase of Generating Plants		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
051705500200	Vocational & Relevant Technology	23010124	Teaching/Learning Aids Equipment		0.00	7,000,000.00	7,000,000.00	0.00	7,000,000
051705500200	Vocational & Relevant Technology	23020101	Construction/Provision of Public Schools		0.00	7,500,000.00	0.00		0
051705500200	Vocational & Relevant Technology	23030106	Rehabilitation/Repairs - Public Schools		0.00	6,000,000.00	6,000,000.00	0.00	6,000,000
			Sub-Total	0.00	0.00	26,000,000	18,500,000	0.00	18,500,000
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	

NASARAWA STATE GOVERNMENT OF NIGERIA									
REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE									
				N	N	N	N		N
051700800100	N/S Bureau for ICT (Library Board)	23010105	Nasarawa State Bureau for ICT (Library Board)	8,203,000	0.00	30,000,000.00	0.00	0.00	0
051700800100	N/S Bureau for ICT (Library Board)	23010112	Nasarawa State Bureau for ICT (Library Board)		14,204,325.00	18,000,000.00	16,000,000.00	88.78	1,795,675
051700800100	N/S Bureau for ICT (Library Board)	23010113	Nasarawa State Bureau for ICT (Library Board)		3,912,000.00	5,220,000.00	5,000,000.00	78.24	1,088,000
051700800100	N/S Bureau for ICT (Library Board)	23010114	Nasarawa State Bureau for ICT (Library Board)		0.00	1,620,000.00	1,000,000.00	0.00	1,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010115	Nasarawa State Bureau for ICT (Library Board)		0.00	960,000.00	500,000.00	0.00	500,000
051700800100	N/S Bureau for ICT (Library Board)	23010118	Nasarawa State Bureau for ICT (Library Board)		0.00	1,800,000.00	0.00	0.00	0
051700800100	N/S Bureau for ICT (Library Board)	23010119	Nasarawa State Bureau for ICT (Library Board)		0.00	0.00	0.00	0.00	0
051700800100	N/S Bureau for ICT (Library Board)	23020111	Nasarawa State Bureau for ICT (Library Board)		0.00	0.00	0.00	0.00	0
051700800100	N/S Bureau for ICT (Library Board)	23030110	Nasarawa State Bureau for ICT (Library Board)		1,230,000.00	4,000,000.00	5,000,000.00	24.60	3,770,000
			Sub-Total	8,203,000	19,346,325.00	61,600,000	27,500,000	70.35	8,153,675
051705600100	Scholarship Board	23010105	PURCHASE OF MOTOR VEHICLES		0.00	40,000,000.00	20,000,000.00	0.00	20,000,000
051705600100	Scholarship Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	7,000,000.00	2,000,000.00	0.00	2,000,000
051705600100	Scholarship Board	23010113	PURCHASE OF COMPUTERS		0.00	3,000,000.00	500,000.00	0.00	500,000
			Sub-Total	0	0	50,000,000	22,500,000	0.00	22,500,000
052100100100	Ministry of Health	23010105	Purchase of Motor Vehicles		3,142,955.75	20,000,000.00	20,000,000.00	15.71	16,857,044
052100100100	Ministry of Health	23010112	Purchase of Office Furniture & Equipment		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
052100100100	Ministry of Health	23010122	Purchase of Health & Medical Equipment		0.00	20,000,000.00	10,000,000.00	0.00	10,000,000
052100100100	Ministry of Health	23010167	Purchase of Hospital Equipment		0.00	100,000,000.00	20,000,000.00	0.00	20,000,000
052100100100	Ministry of Health	23020106	Construction/Provision of Hospital/Health Facilities	10,667,523.04	73,832,884.14	300,000,000.00	80,000,000.00	92.29	6,167,116
052100100100	Ministry of Health	23020157	Construction of Research Laboratory	50,386,787.35	0.00	0.00	0.00	0.00	0
052100100100	Ministry of Health	23030105	Rehabilitation/Repairs - Hospital/Health Facilities		254,834.25	36,208,020.00	6,208,000.00	4.10	5,953,166
			Sub-Total	61,054,310.39	77,230,674.14	478,208,020	138,208,000	55.88	60,977,326
052100200100	N/State Health Insurance Agency	23010105	Purchase of Motor Vehicles		0.00	22,000,000.00	0.00	0.00	0
052100200100	N/State Health Insurance Agency	23010112	Purchase of Office Furniture & Equipment		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
052100200100	N/State Health Insurance Agency	23010113	Procurement of Computers, Printers & Other Accessories		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
			Sub-Total	-	0	25,000,000	3,000,000	0.00	3,000,000
052100300100	Primary Healthcare Dev. Agency	23010105	PURCHASE OF MOTOR VEHICLES		0.00	20,000,000.00	0.00	0.00	0
052100300100	Primary Healthcare Dev. Agency	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	5,200,000.00	2,200,000.00	0.00	2,200,000
052100300100	Primary Healthcare Dev. Agency	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		0.00	59,000,000.00	0.00	0.00	0
052100300100	Primary Healthcare Dev. Agency	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES		122,361,227.36	50,000,000.00	123,000,000.00	99.48	638,773
052100300100	Primary Healthcare Dev. Agency	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CE	153,556,665	87,301,356.49	200,000,000.00	89,000,000.00	98.09	1,698,644
			Sub-Total	153,556,665	209,662,583.85	334,200,000	214,200,000	97.88	4,537,416
052100500100	N/S Infectious Disease & Research C	23010105	PURCHASE OF MOTOR VEHICLES		0.00	30,000,000.00	10,000,000.00	0.00	10,000,000
052100500100	N/S Infectious Disease & Research C	23010106	PURCHASE OF VANS		0.00	35,000,000.00	10,000,000.00	0.00	10,000,000
052100500100	N/S Infectious Disease & Research C	23010108	PURCHASE OF BUSES		0.00	20,000,000.00	10,000,000.00	0.00	10,000,000
052100500100	N/S Infectious Disease & Research C	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		47,500.00	110,000,000.00	65,000,000.00	0.07	64,952,500
052100500100	N/S Infectious Disease & Research C	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES		106,650,000.00	140,000,000.00	120,000,000.00	88.88	13,350,000
052100500100	N/S Infectious Disease & Research C	23020159	DEVELOPMENT OF SEWAGE DISPOSAL SITE		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total		106,697,500.00	340,000,000.00	220,000,000.00	48.50	113,302,500.00
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		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

				N	N	N	N		N
052110100100	Dalhata Araf Specialist Hospital	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		32,000,000.00	0.00	32,500,000.00	98.46	500,000
052110100100	Dalhata Araf Specialist Hospital	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	875,000	162,520,767.50	150,000,000.00	164,000,000.00	99.10	1,479,233
052110100100	Dalhata Araf Specialist Hospital	23010161	PROCUREMENT OF BEDS & MATTRESSES		465,000.00	50,000,000.00	3,500,000.00	13.29	3,035,000
052110100100	Dalhata Araf Specialist Hospital	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES		0.00	80,000,000.00	0.00	0.00	0
			Sub-Total	875,000	194,985,767.50	280,000,000	200,000,000	97.49	5,014,233
052110200100	Hospitals Management Board	23010105	PURCHASE OF MOTOR VEHICLES		0.00	19,000,000.00	19,000,000.00	0.00	19,000,000
052110200100	Hospitals Management Board	23010106	PURCHASE OF VANS		47,458,107.50	100,000,000.00	50,000,000.00	94.92	2,541,893
052110200100	Hospitals Management Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		828,000.00	2,500,000.00	2,500,000.00	33.12	1,672,000
052110200100	Hospitals Management Board	23010113	PURCHASE OF COMPUTERS	871,875.00	514,000.00	1,000,000.00	1,000,000.00	51.40	486,000
052110200100	Hospitals Management Board	23010114	PURCHASE OF COMPUTER PRINTERS		274,560.00	2,500,000.00	2,500,000.00	10.98	2,225,440
052110200100	Hospitals Management Board	23010147	PROCUREMENT OF ICT EQUIPMENT		839,900.00	30,000,000.00	5,000,000.00	16.80	4,160,100
052110200100	Hospitals Management Board	23010167	PURCHASE OF HOSPITAL EQUIPMENTS	211,200.00	0.00	25,000,000.00	10,000,000.00	0.00	10,000,000
052110200100	Hospitals Management Board	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES		0.00	44,000,000.00	20,000,000.00	0.00	20,000,000
052110200100	Hospitals Management Board	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		0.00	10,000,000.00	1,000,000.00	0.00	1,000,000
052110200100	Hospitals Management Board	23030142	REHABILITATION/UPGRADING OF HOSPITALS		0.00	7,000,000.00	7,800,000.00	0.00	7,800,000
			Sub-Total	1,083,075.00	49,914,567.50	241,000,000	118,800,000	42.02	68,885,433
052110200300	Genearl Hospital Akwanga	23010147	Procurement of ICT Equipment	4,804,242				0.00	0
052110200300	Genearl Hospital Akwanga	23010112	Purchase of Office Furniture	6,991,242	606,700		700,000	86.67	93,300
052110200500	Genearl Hospital Awe	23010167	Purchase of Hospital Equipment	370,000				0.00	0
052110200700	General Hospital Garaku	23010167	Purchase of Hospital Equipment	1,300,000	285,688.03	0.00	400,000.00	71.42	114,312
052110200800	General Hospital Keana	23010147	Procurement of ICT Equipment		33,756.95	0.00	100,000.00	33.76	66,243
052110201000	Mararaba Gurku Medical Centre	23010167	PURCHASE OF HOSPITAL EQUIPMENTS		8,585,000.00		10,000,000.00	85.85	1,415,000
052110201100	General Hospital Mararaba Udege	23010122	Purchase of Health/Medical Equipment	2,279,500				0.00	0
052110201200	General Hospital, Nasarawa	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		18,065,906.40		20,000,000.00	90.33	1,934,094
052110201400	General Hospital, Obi	23010167	PURCHASE OF HOSPITAL EQUIPMENTS		5,613,679.70		7,000,000.00	80.20	1,386,320
052110201500	General Hospital Panda	23010112	Purchase of Office Furniture & Equipment	195,000				0.00	0
052110201700	General Hospital Uke	23010112	Purchase of Office Furniture	55,000				0.00	0
052110201700	General Hospital Uke	23010122	Purchase of Health/Medical Equipment	30,000				0.00	0
052110201700	General Hospital Uke	23010114	Purchase of Computer Printers	300,000				0.00	0
			Sub-Total	16,324,983.28	33,190,731.08	0.00	38,200,000	86.89	5,009,269
052110400100	School of Nursing & Midwifery, Lafi	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	8,000,000.00	3,000,000.00	0.00	3,000,000
052110400100	School of Nursing & Midwifery, Lafi	23010113	PURCHASE OF COMPUTERS		0.00	5,000,000.00	2,000,000.00	0.00	2,000,000
052110400100	School of Nursing & Midwifery, Lafi	23010119	PURCHASE OF POWER GENERATING SET		0.00	10,000,000.00	2,000,000.00	0.00	2,000,000
052110400100	School of Nursing & Midwifery, Lafi	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0.00	15,000,000.00	10,000,000.00	0.00	10,000,000
052110400100	School of Nursing & Midwifery, Lafi	23010161	PROCUREMENT OF BEDS & MATTRESSES		0.00	20,000,000.00	10,000,000.00	0.00	10,000,000
052110400100	School of Nursing & Midwifery, Lafi	23010167	PURCHASE OF HOSPITAL EQUIPMENTS		0.00	26,000,000.00	12,000,000.00	0.00	12,000,000
052110400100	School of Nursing & Midwifery, Lafi	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES		0.00	10,000,000.00	5,000,000.00	0.00	5,000,000
			Sub-Total	0	0	94,000,000	44,000,000	0.00	44,000,000
ADMIN CODE	MDA	ECONOMIC	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2022 ORIGINAL	2022 REVISED/	%TAGE	VARIANCE
		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

				N	N	N	N		N
052110600100	College of Health Science & Tech	23010105	PURCHASE OF MOTOR VEHICLES		0.00	20,000,000.00	20,000,000.00	0.00	20,000,000
052110600100	College of Health Science & Tech	23010108	PURCHASE OF BUSES		0.00	40,000,000.00	0.00	0.00	0
052110600100	College of Health Science & Tech	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,876,043.00	9,244,523.32	18,000,000.00	10,000,000.00	92.45	755,477
052110600100	College of Health Science & Tech	23010113	PURCHASE OF COMPUTERS	4,595,480.00	5,000,000.00	15,000,000.00	9,000,000.00	55.56	4,000,000
052110600100	College of Health Science & Tech	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,520,300.00	699,389.55	4,000,000.00	2,000,000.00	34.97	1,300,610
052110600100	College of Health Science & Tech	23010119	PURCHASE OF POWER GENERATING SET	7,107,673.57	14,433,247.00	25,000,000.00	15,000,000.00	96.22	566,753
052110600100	College of Health Science & Tech	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	1,190,000.00	5,429,256.10	3,000,000.00	7,000,000.00	77.56	1,570,744
052110600100	College of Health Science & Tech	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,061,571.81	21,195,000.00	53,000,000.00	21,500,000.00	98.58	305,000
052110600100	College of Health Science & Tech	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EC	608,000.00	18,720,000.00	7,000,000.00	20,000,000.00	93.60	1,280,000
052110600100	College of Health Science & Tech	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	6,994,000.00	28,621,700.00	17,000,000.00	35,000,000.00	81.78	6,378,300
052110600100	College of Health Science & Tech	23010161	PROCUREMENT OF BEDS & MATTRESSES	4,088,100.00	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000
052110600100	College of Health Science & Tech	23030113	REHABILITATION / REPAIRS - ROADS		35,000.00	20,000,000.00	5,000,000.00	0.70	4,965,000
			Sub-Total	40,041,168.38	103,378,115.97	230,000,000	152,500,000	67.79	49,121,884
053500100100	Min. of Environ. & Natural Resource	23010105	PURCHASE OF MOTOR VEHICLES		23,898,500.00	30,000,000.00	30,000,000.00	79.66	6,101,500
053500100100	Min. of Environ. & Natural Resource	23010107	PURCHASE OF TRUCKS		30,000,000.00	30,000,000.00	30,000,000.00	100.00	0
053500100100	Min. of Environ. & Natural Resource	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	7,000,000.00	7,000,000.00	0.00	7,000,000
053500100100	Min. of Environ. & Natural Resource	23010113	PURCHASE OF COMPUTERS		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
053500100100	Min. of Environ. & Natural Resource	23010147	PROCUREMENT OF ICT EQUIPMENT	950,000.00	3,341,100.00	5,000,000.00	5,000,000.00	66.82	1,658,900
053500100100	Min. of Environ. & Natural Resource	23010169	PURCHASE OF FORESTRY EQUIPMENT	2,000,000.00	7,938,935.00	8,000,000.00	8,000,000.00	99.24	61,065
053500100100	Min. of Environ. & Natural Resource	23020168	ESTABLISHMENT/DEVELOPMENT OF FOREST NURSERIES		17,209,300.00	23,000,000.00	23,000,000.00	74.82	5,790,700
053500100100	Min. of Environ. & Natural Resource	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		63,101,465.93	70,000,000.00	70,000,000.00	90.14	6,898,534
053500100100	Min. of Environ. & Natural Resource	23040101	TREE PLANTING		2,500,000.00	5,000,000.00	5,000,000.00	50.00	2,500,000
053500100100	Min. of Environ. & Natural Resource	23040102	EROSION & FLOOD CONTROL	340,479,977.91	858,279,560.00	870,000,000.00	870,000,000.00	98.65	11,720,440
053500100100	Min. of Environ. & Natural Resource	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		41,863,778.00	50,000,000.00	50,000,000.00	83.73	8,136,222
053500100100	Min. of Environ. & Natural Resource	23040105	WATER POLLUTION PREVENTION & CONTROL		24,491,625.00	30,000,000.00	30,000,000.00	81.64	5,508,375
			Sub-Total	343,429,977.91	1,072,624,263.93	1,130,000,000	1,130,000,000	94.92	57,375,736.07
053501600100	Environmental Protection Agency	23010105	Purchase of Motor Vehicles		1,247,000.00	15,000,000.00	1,500,000.00	83.13	253,000
053501600100	Environmental Protection Agency	23010112	Purchase of Office Furniture & Equipment	1,100,000.00		0.00	0.00	0.00	0
053501600100	Environmental Protection Agency	23020101	Construction/Provision of Office Buildings	7,050,000.00		0.00	0.00	0.00	0
053501600100	Environmental Protection Agency	23020129	LANDSCAPING OF OFFICE COMPLEX		0.00	10,000,000.00	500,000.00	0.00	500,000
053501600100	Environmental Protection Agency	23020157	CONSTRUCTION/PROVISION OF LABORATORY		0.00	2,000,000.00	500,000.00	0.00	500,000
053501600100	Environmental Protection Agency	23040101	TREE PLANTING		0.00	1,500,000.00	0.00	0.00	0
053501600100	Environmental Protection Agency	23040105	WATER POLLUTION PREVENTION & CONTROL		1,671,000.00	10,000,000.00	2,000,000.00	83.55	329,000
					2,918,000.00	38,500,000	4,500,000	64.84	1,582,000.00
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		CODE		EXPENDITURE	EXPENDITURE	BUDGET	AMENDED BUDGET	ACHIEVED	

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE(SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022 - CAPITAL EXPENDITURE**

				N	N	N	N		N
053505300100	N/S Waste Management Bureau	23010105	Purchase of Motor Vehicles	1,900,000.00	2,000,000.00	20,000,000.00	10,000,000.00	20.00	8,000,000
053505300100	N/S Waste Management Bureau	23010107	Purchase of Trucks	17,114,000.00	294,569,400.00	60,000,000.00	302,000,000.00	97.54	7,430,600
053505300100	N/S Waste Management Bureau	23010156	Purchase of Sanitary Equipment	3,000,000.00	8,970,000.00	10,000,000.00	15,000,000.00	59.80	6,030,000
053505300100	N/S Waste Management Bureau	23030121	Rehabilitation/Repairs - Office Buildings	11,304,522.00	4,192,500.00	5,000,000.00	5,000,000.00	83.85	807,500
053505300100	N/S Waste Management Bureau	23040105	Water Pollution Prevention & Control	5,847,550.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000
				<u>39,166,072.00</u>	<u>309,731,900.00</u>	<u>105,000,000</u>	<u>342,000,000</u>	<u>261</u>	<u>32,268,100</u>
055100100100	Min. for Local Govt., CD & Chieftanc	23010115	PURCHASE OF PHOTOCOPIING MACHINES	320,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000
055100100100	Min. for Local Govt., CD & Chieftanc	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
055100100100	Min. for Local Govt., CD & Chieftanc	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000
055100100100	Min. for Local Govt., CD & Chieftanc	23030110	REHABILITATION / REPAIRS - LIBRARIES (INCLUDING e-LIBRARIES)		0.00	6,000,000.00	6,000,000.00	0.00	6,000,000
055100100100	Min. for Local Govt., CD & Chieftanc	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0.00	10,000,000.00	10,000,000.00	0.00	10,000,000
055100100100	Min. for Local Govt., CD & Chieftanc	23030129	RENOVATION OF PUBLIC BUILDINGS		0.00	50,000,000.00	50,000,000.00	0.00	50,000,000
			Sub-Total	<u>320,000</u>	<u>-</u>	<u>72,000,000</u>	<u>72,000,000</u>	<u>0.00</u>	<u>72,000,000</u>
055105700100	Community & Social Dev. Agency	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		45,000,000.00	100,000,000.00	50,000,000.00	90.00	5,000,000
055105700100	Community & Social Dev. Agency	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000
055105700100	Community & Social Dev. Agency	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		122,499,485.26	300,000,000.00	125,000,000.00	98.00	2,500,515
055105700100	Community & Social Dev. Agency	23020154	DRILLING OF BOREHOLES (SOLAR, HAND PUMP ETC)		114,009,632.01	207,000,000.00	120,000,000.00	95.01	5,990,368
055105700100	Community & Social Dev. Agency	23020160	CONSTRUCTION OF DRAINAGE NETWORK		0.00	70,000,000.00	10,000,000.00	0.00	10,000,000
055105700100	Community & Social Dev. Agency	23050110	STRATEGIC RESOURCE MOBILIZATION & SUSTAINABI	157,300,629.80	104,203,520.00	150,000,000.00	112,000,000.00	93.04	7,796,480
			Sub-Total	<u>157,300,629.80</u>	<u>385,712,637</u>	<u>829,000,000</u>	<u>419,000,000</u>	<u>92.06</u>	<u>33,287,362.73</u>
055105800100	N/State Bureau for Rural Dev	23010105	Purchase of Motor Vehicles		0.00	30,000,000.00	10,000,000.00	0.00	10,000,000
055105800100	N/State Bureau for Rural Dev	23010112	Purchase of Office Furniture & Equipment	7,482,000.00	529,600.00	12,000,000.00	1,000,000.00	52.96	470,400
055105800100	N/State Bureau for Rural Dev	23010129	Purchase of Industrial Equipment	10,250,000.00	8,816,125.00	100,000,000.00	30,000,000.00	29.39	21,183,875
055105800100	N/State Bureau for Rural Dev	23020114	Construction & Provision of Roads	348,296,731.37	1,455,977,502.31	2,000,000,000.00	1,500,000,000.00	97.07	44,022,498
055105800100	N/State Bureau for Rural Dev	23030113	Rehabilitation/Repairs - Roads	101,073,770.00	30,000,000.00	100,000,000.00	30,000,000.00	100.00	0
			Sub-Total	467,102,501.37	1,495,323,227.31	2,242,000,000	1,571,000,000	95.18	75,676,772.69
			Total Social Sector	<u>11,521,270,446</u>	<u>12,410,716,682.96</u>	<u>15,197,309,853.72</u>	<u>13,501,633,856.67</u>	<u>91.92</u>	<u>1,090,917,173.71</u>
			Grand Total Capital Expenditure	<u>22,525,967,345.62</u>	<u>28,431,702,208.01</u>	<u>38,928,942,420.92</u>	<u>30,561,316,423.87</u>	<u>93.03</u>	<u>2,127,614,215.86</u>

**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

<b>REF. NOTE 7</b>	<b>STATEMENT OF EXTERNAL/INTERNAL LOANS PRINCIPAL, REPAYMENTS &amp; INTEREST CHARGES</b>	<b>YEAR 2022</b>		<b>YEAR 2021</b>		
<b>REF. Note 7 A</b>	<b>EXTERNAL LOANS: PRINCIPAL REPAYMENTS/INTERESTS</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
	1. Nasarawa State - Plateau State Water Project (CHF)	4,877,473.93	727,724.12	4,791,527.32	757,682.48	
	2. Nasarawa State - Plateau State Water Project (USD)	19,188,855.40	2,863,535.94	19,678,121.65	3,111,639.03	
	3. Nasarawa State - Plateau State Water Project - (EUR) -ADF	4,305,665.64	642,495.62	5,292,915.00	846,886.53	
	4. Nasarawa State Health System Development Project I - (IDA)	25,309,989.60	3,682,552.33	17,061,964.40	3,845,880.07	
	5. Nasarawa State Community Based Urban Dev. Project - (IDA)	207,308,496.65	40,768,066.10	142,856,298.38	42,900,349.21	
	6. Nasarawa State HIV/AIDS Programme - (IDA)	111,810,160.65	11,941,638.82	87,404,574.59	13,229,022.33	
	7. Nasarawa State Community & Social Development Project - (IDA)	37,365,594.50	12,962,031.87	38,271,002.24	13,609,286.15	
	8. Nasarawa State Third Fadama Projctcs - (IDA)	55,396,620.80	17,562,623.63	56,723,916.32	18,245,431.20	
	9. Nasarawa State Health System Development Project II - (IDA)	26,600,854.16	9,563,791.05	27,242,818.05	10,013,622.51	
	10. Nasarawa State Health Investment Project - (IDA)	-	74,408,454.52	-	75,985,957.13	
	<b>TOTAL</b>	<b>492,163,711.33</b>	<b>175,122,914.00</b>	<b>399,323,137.95</b>	<b>182,545,756.64</b>	
<b>REF. Note 7 B</b>	<b>INTERNAL LOANS: PRINCIPAL REPAYMENT 2022</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>TOTAL</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	(1) 5BN - Security and Exchange Bond					-
	(2) 5BN - State Bond		469,102,070.15		507,075,882.73	976,177,952.88
	(3) 3.9BN - Salary Bailout - Fidelity Bank Plc	29,114,769.43	29,737,851.01	30,374,767.06	31,024,303.01	120,251,690.51
	(4) 10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc	68,257,362.19	69,804,700.06	198,530,671.96	79,853,811.81	416,446,546.02
	(5) Budget Support Facility	33,934,393.00	73,814,091.27	73,814,091.23	74,566,303.83	256,128,879.33
	<b>TOTAL</b>	<b>131,306,524.62</b>	<b>642,458,712.49</b>	<b>302,719,530.25</b>	<b>692,520,301.38</b>	<b>1,769,005,068.74</b>
<b>REF. Note 7 C</b>	<b>INTERNAL LOANS: INTEREST PAYMENT 2022</b>					
	(1) 5BN - Security and Exchange Bond					-
	(2) 5BN - State Bond		279,241,419.30		241,267,606.72	520,509,026.02
	(3) 3.9BN - Salary Bailout - Fidelity Bank Plc	73,879,793.63	73,256,712.06	72,620,295.99	71,970,260.05	291,727,061.73
	(4) 10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc	201,660,424.57	200,113,085.70	71,387,114.80	190,063,974.93	663,224,600.00
	(5) Budget Support Facility	430,789,960.25	390,910,262.98	390,910,262.98	390,158,049.42	1,602,768,535.63
	<b>TOTAL</b>	<b>706,330,178.45</b>	<b>943,521,480.04</b>	<b>534,917,673.77</b>	<b>893,459,891.12</b>	<b>3,078,229,223.38</b>
	<b>G/Total - External &amp; Internal Loans Interests 2022</b>					<b>3,253,352,137.38</b>



**NASARAWA STATE GOVERNMENT OF NIGERIA**

**REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>REF. Note 7 D</b>	<b>INTERNAL LOANS: PRINCIPAL REPAYMENT 2021</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>TOTAL</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	(1) 5BN - Security and Exchange Bond					-
	(2) 5BN - State Bond		401,472,810.03		433,972,034.00	835,444,844.03
	(3) 3.9BN - Salary Bailout - Fidelity Bank Plc			27,907,498.06	30,374,267.08	58,281,765.14
	(4) 10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc			63,818,120.18	54,959,517.50	118,777,637.68
	(5) Budget Support Facility			71,425,078.88	424,092,442.71	495,517,521.59
	<b>TOTAL</b>	-	<b>401,472,810.03</b>	<b>163,150,697.12</b>	<b>943,398,261.29</b>	<b>1,508,021,768.44</b>
<b>REF. Note 7 E</b>	<b>INTERNAL LOANS: INTEREST PAYMENT 2021</b>					
	(1) 5BN - Security and Exchange Bond					-
	(2) 5BN - State Bond		346,870,679.42		314,371,455.45	661,242,134.87
	(3) 3.9BN - Salary Bailout - Fidelity Bank Plc			75,087,065.03	72,620,295.95	147,707,360.98
	(4) 10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc			206,099,666.60	214,958,269.26	421,057,935.86
	(5) Budget Support Facility			393,299,274.36	33,609,095.52	426,908,369.88
	<b>TOTAL</b>	-	<b>346,870,679.42</b>	<b>674,486,005.99</b>	<b>635,559,116.18</b>	<b>1,656,915,801.59</b>
	<b>G/Total - External &amp; Internal Loans Interests 2021</b>					<b>1,839,461,558.23</b>
<b>REF. Note 7 F</b>	<b>EXTERNAL LOANS: OUTSTANDING</b>	<b>YEAR 2022</b>		<b>YEAR 2021</b>		
	<b>EXCHANGE RATE USED</b>	<b>₦410.16:1USD</b>		<b>₦412:99USD</b>		
		<b>USD</b>	<b>NAIRA</b>	<b>USD</b>	<b>NAIRA</b>	
	1. Nasarawa State - Plateau State Water Project (CHF)	218,623.40	98,063,524.46	232,548.46	96,040,188.50	
	2. Nasarawa State - Plateau State Water Project (USD)	844,486.23	378,794,298.47	888,932.83	367,120,369.46	
	3. Nasarawa State - Plateau State Water Project - (EUR) -ADF	192,019.67	86,130,423.13	214,298.51	88,503,141.64	
	4. Nasarawa State Health System Development Project I - (IDA)	1,069,951.91	479,926,929.08	1,186,110.00	489,851,568.90	
	5. Nasarawa State Community Based Urban Dev. Project - (IDA)	12,193,546.09	5,469,415,097.76	13,322,559.36	5,502,083,790.09	
	6. Nasarawa State HIV/AIDS Programme - (IDA)	3,494,372.58	1,567,400,820.22	3,947,249.82	1,630,174,703.16	
	7. Nasarawa State Community & Social Development Project - (IDA)	3,935,840.58	1,765,421,290.62	4,230,290.80	1,747,067,797.49	
	8. Nasarawa State Third Fadama Projects - (IDA)	5,251,080.93	2,355,372,353.18	5,657,426.97	2,336,460,764.34	
	9. Nasarawa State Health System Development Project II - (IDA)	2,906,440.52	1,303,683,896.29	3,121,463.61	1,289,133,256.29	
	10. Nasarawa State Health Investment Project - (IDA)	22,891,730.03	10,268,085,506.27	24,075,193.32	9,942,814,090.08	
		-	-	-	-	
	<b>Total</b>	<b>52,998,091.94</b>	<b>23,772,294,139.48</b>	<b>56,876,073.68</b>	<b>23,489,249,669.95</b>	

<b>NASARAWA STATE GOVERNMENT OF NIGERIA</b>				
<b>REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022</b>				
<b>8</b>	<b>DETAILS OF DOMESTIC GRANTS/DONATIONS RECEIVED</b>		<b>YEAR 2022</b>	<b>YEAR 2021</b>
	<b>MDAs</b>	<b>DETAILS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
			<b>₦</b>	<b>₦</b>
	Min. Finance, Budget & Economic Planning	SFTAS Grant	5,084,727,000.00	2,854,390,000.00
	Min. Finance, Budget & Economic Planning	UNICEF		193,540,684.71
	CRF - Office of the Accountant General	Capital Development Fund		3,007,180,452.14
	N/S Independent Electoral Commission	Local Governmemnts Contributions		330,000,000.00
	Primary Healthcare Development Agency	Local Govt. Contribution to Primary Healthcare	233,551,363.30	170,520,450.17
	Primary Healthcare Development Agency		188,239,489.01	
	Ministry of Environment & Natural Resources	Ecological Fund		22,750,783.46
	State Emergency Management Agency		2,000,000.00	2,130,000.00
	Nasarawa State Universal Basic Education	Federal Government Grant	5,058,621,097.97	5,672,229,355.36
	Min. Finance, Budget & Economic Planning	NG-CARES Funds	900,000,000.00	
	Nasarawa State University, Keffi	TETFund Intervention (FGN)	1,987,629,178.50	2,200,699,847.54
	College of Education, Akwanga	TETFund Intervention (FGN)	687,907,822.43	409,259,637.52
	Isa Mustapha Agwai Polytechnic, Lafia	TETFund Intervention (FGN)	955,950,521.20	1,201,389,173.10
	Isa Mustapha Agwai Polytechnic, Lafia	NSHIP/DFF Assistance	7,000,000.00	
	Hospitals Management Board	Performance Based Financing to General Hospitals	18,628,232.05	125,350,368.75
	<b>Total</b>		<b>15,124,254,704.46</b>	<b>16,189,440,752.75</b>