2024

ACCOUNTANT GENERAL'S ANNUAL REPORT

WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2024

GOVERNMENT OF NASARAWA STATE

HOME OF SOLID MINERALS

MINISTRY OF FINANCE, BUDGET AND PLANNING, LAFIA

2024 ACCOUNTANT GENERAL'S ANNUAL REPORT WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024



HIS EXCELLENCY

ENGR. A. A. SULE

NASARAWA STATE GOVERNOR



DR. EMMANUEL A. AKABE

NASARAWA STATE DEPUTY GOVERNOR



MUNIRA ABDULLAHI

HONOURABLE COMMISSIONER

MINISTRY OF FINANCE, BUDGET AND PLANNING, NASARAWA STATE



MR POLINUS FELIX WAHE

PERMANENT SECRETARY

MINISTRY OF FINANCE, BUDGET AND PLANNING, NASARAWA STATE.

2024

ACCOUNTANT GENERAL'S
ANNUAL REPORT
WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024



RT. HON. DR. MUSA AHMED MOHAMMED *FCNA*

ACCOUNTANT-GENERAL, NASARAWA STATE

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).
PforR	Program for Result
SABER	State Action on Business Enabling Reforms
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 31ST DECEMBER, 2024.

PREFACE TO THE NASARAWA STATE FINANCIAL STATEMENTS AND ANNUAL REPORT OF THE ACCOUNTANT-GENERAL FOR THE YEAR ENDED 31st DECEMBER, 2024.

The Annual Report of the Nasarawa State Accountant-General for fiscal year 2024 contains a report of financial operations as well as the Consolidated Financial Statements of Nasarawa State Government for the year ended 31st December, 2024. 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 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 2024 is further deferred until the assets register is updated.

The Annual Report of the Nasarawa State Accountant-General for fiscal year 2024 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 and 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 regulations, 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.

22/07/2025

Munira Abdullahi
Honourable Commissioner,
Ministry of Finance, Budget & Planning
Nasarawa State

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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 Standards (IPSAS) issued by the International Public-Sector Accounting Standards 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 money 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 an 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 judgement, 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, 2024 and its operations for the year ended at that date.

The Accountant-General hereby accepts 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.

22/07/2025

Rt. Hon. Dr. Musa Ahmed Mohammed *FCNA*
Accountant-General
Nasarawa State.
FRC/2023/ANAN/639270

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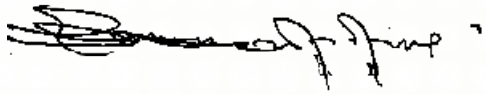
INTRODUCTION

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.

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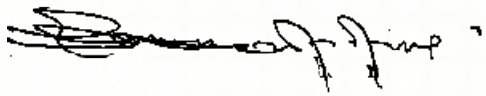
The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Nasarawa State.

1. **Accounting Terminologies/Definitions**
   - **i.** Accounting Policies 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 are short-term bank overdraft and other short-term highly liquid investments with original maturity of three months 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.
   - **v.** Cash flows 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.



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vi. Cash receipts are cash inflows.

vii. Cash payments are cash outflows.

viii. Cash controlled by an entity: Cash is controlled by an entity when the entity can use the available cash for the achievement of its objectives or otherwise benefit from the cash and excludes or regulates the access of others to that benefit. Cash collected by, or appropriated or granted to an entity can be used to fund its operating objectives to acquire capital assets or repay its debt controlled by the entity.

ix. Government Business Enterprises means an entity that has 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;
- Sell goods and services in the normal course of their business to other entities 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 public-sector management or the government.

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

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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 entity and Accounting Policies and Notes to the Financial 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 entity 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 represents 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 represents 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.

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

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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.

4. Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and all reporting entities:

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

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

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 is based on the Cash transactions of all Ministries, Departments and Agencies (MDAs) of Nasarawa State Government except Government Business Enterprises (GBEs).

8. **Comparative Information:** The GPFS disclosed 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.

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.



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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.

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 taxpayer 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 the Statement of Cash receipts and Payment for the year.

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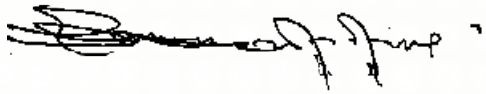
12. Other Borrowing. - These are categorized as either Short or Long-term Loans. Short-Term loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months).

13. Aid and Grants – Received – Aid and Grants to an entity is recognized as income on entitlements, while Aid and grants to other Government/Agencies are recognized as expenditure on commitment.
Grants should be recognized as either in kind (assets, goods or services) or Cash.

14. Other Revenue/Income

Other revenue/income consists of fees, fines, debt forgiveness, commissions, gains on disposal of assets, etc.
Any gain on disposal is recognized at the date the control of the assets is passed to the buyer and is determined after deducting from the proceeds the carrying value of the assets at that time.

15. Subsidies, Donations and Endowments – Subsidies, Donations and Endowments to an entity are recognized as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions to those monies is not probable.



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16. Interest Received

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

17. 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.

18. 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 the 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.

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.

19. 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. The amount disclosed are the actual amount paid during the year.

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20. **Loan Repayments:** Cash receipts from loans granted to other agencies and Government are classified under loan repayments in the Statement of Receipts and Payments. The amount disclosed are the actual amount received during the year.

21. **Interest on Loans:** Actual Interest on loans and other bank commissions charged in Bank Accounts during the year are treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

22. **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.
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.

23. **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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24. **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.

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.

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

26. **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.

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27. **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.

28. **Cash Balances:** This includes cash in hand, at bank and cash equivalents at the end of the Financial Year.

29. **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.

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30. Disclosure Note in State Financial Statements for Year 2024

During the year under review (2024), Nasarawa State is among the benefiting States which assessed credit to mitigate the economic effect of Covid-19 Pandemic through the Federal Government intervention Program - Nigeria Community Action for Resilience and Economic Stimulus Program (NG-CARES - PforR). The participation in the Program requires that the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Indicators (DLIs) whose terms are defined in the Subsidiary Loan Agreement. The achievement of performance by the State was verified by Independent Verification Agent. The program was designed in such a way that funds received are being utilised through Delivery Platforms with assigned Disbursement Linked Indicators (DLIs) whose 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.

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The Verification of the DLIs was carried out in the respective years where the earned amount was paid in year 2022 and 2023 respectively as per the table below.

	2024	2023	2022	TOTAL
	=N=	=N=	=N=	=N=
Amount Earned for 2022 Performance			900,000,000.00	**900,000,000.00**
Amount Earned for 2023 Performance		640,439,800.00		**640,439,800.00**
Amount Earned for 2023 Performance		13,697,828,496.96		**13,697,828,496.96**
Amount Earned for 2024 Performance	27,204,679,444.17			**27,204,679,444.17**
TOTAL	**27,204,679,444.17**	**14,338,268,296.96**	**900,000,000.00**	**42,442,947,741.13**

Consequently, Nasarawa State equally achieved some DLIs and earned the sum of Five Million United State America Dollars (USD5,000,000.00) with an equivalent of ₦7,950,000,000.00 only using the exchange rate of N1,590/$.

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Below is the extract of expenditure during the financial year 2024.

NASARAWA STATE NG-CARES 2024 EXPENDITURE

ECONOMIC CODE	DESCRIPTION	NASARAWA STATE CARES COORDINATING UNIT (SCCU)	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	NASARAWA STATE FADAMA COORDINATING OFFICE	NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY	TOTAL
		=N=	=N=	=N=	=N=	=N=
210101	SALARIES AND WAGES					
21010101	SALARY				27,369,018.97	**27,369,018.97**
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					
21020105	STAFF ALLOWANCE	145,355,000.00	47,228,382.00		19,885,000.00	**212,468,382.00**
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220201	TRAVEL & TRANSPORT – GENERAL					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,465,000.00	52,079,400.00	4,220,600.00	6,987,250.00	**74,752,250.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,275,380.00	32,619,500.00	10,928,903.50	12,182,200.00	**61,005,983.50**
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				10,000,000.00	**10,000,000.00**
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				11,000,000.00	**11,000,000.00**
220202	UTILITIES – GENERAL					
22020203	INTERNET ACCESS CHARGES	131,000.00	8,510,675.00	16,919,000.00	4,792,000.00	**30,352,675.00**

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NASARAWA STATE

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NASARAWA STATE NG-CARES 2024 EXPENDITURE

ECONOMIC CODE	DESCRIPTION	NASARAWA STATE CARES COORDINATING UNIT (SCCU)	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	NASARAWA STATE FADAMA COORDINATING OFFICE	NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY	TOTAL
		=N=	=N=	=N=	=N=	=N=
22020204	SATELLITE BROADCASTING ACCESS CHARGES	277,000.00	1,139,650.00			**1,416,650.00**
220203	MATERIALS & SUPPLIES – GENERAL					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	619,200.00	11,767,300.00	15,561,965.00	4,746,752.00	**32,695,217.00**
22020302	BOOKS					
22020303	NEWSPAPERS					
22020304	MAGAZINES & PERIODICALS		3,000.00			**3,000.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	560,000.00	3,957,910.00	106,500.00	2,979,137.00	**7,603,547.00**
220204	MAINTENANCE SERVICES – GENERAL					
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,448,500.00	26,897,948.90	18,773,143.50	2,564,600.00	**64,684,192.40**
22020402	MAINTENANCE OF OFFICE FURNITURE	37,000.00	1,887,230.00	3,000.00	198,000.00	**2,125,230.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	738,600.00	6,125,190.00	2,156,050.00	2,124,000.00	**11,143,840.00**
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000.00	1,195,350.00	782,100.00	584,500.00	**2,711,950.00**
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	2,171,025.00		1,080,000.00	**3,301,025.00**
22020423	OTHER MAINTENANCE SERVICES		836,800.00			**836,800.00**
220205	TRAINING – GENERAL					
22020501	LOCAL TRAINING	99,640,740.00	39,900,257.28	5,150,784.00	1,550,000.00	**146,241,781.28**

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NASARAWA STATE NG-CARES 2024 EXPENDITURE

ECONOMIC CODE	DESCRIPTION	NASARAWA STATE CARES COORDINATING UNIT (SCCU)	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	NASARAWA STATE FADAMA COORDINATING OFFICE	NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY	TOTAL
		=N=	=N=	=N=	=N=	=N=
22020502	INTERNATIONAL TRAINING	44,999,730.00				**44,999,730.00**
220206	OTHER SERVICES – GENERAL					
22020601	SECURITY SERVICES	285,000.00	1,479,300.00		480,000.00	**2,244,300.00**
22020605	CLEANING & FUMIGATION SERVICES		1,801,270.00	327,200.00	180,000.00	**2,308,470.00**
220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL					
22020701	FINANCIAL CONSULTING	41,180,860.00				**41,180,860.00**
22020711	INVESTMENT & BUSINESS CONSULTING				797,333,438.70	**797,333,438.70**
220208	FUEL & LUBRICANTS – GENERAL					
22020801	MOTOR VEHICLE FUEL COST	683,500.00	13,290,250.00	9,491,340.00	9,815,000.00	**33,280,090.00**
22020802	PLANT / GENERATOR FUEL COST	180,000.00	5,272,500.00	1,470,500.00	2,900,000.00	**9,823,000.00**
220209	FINANCIAL CHARGES – GENERAL					
22020901	BANK CHARGES (OTHER THAN INTEREST)	748,311.61	443,385.03	32,756.14	63,620.58	**1,288,073.36**
220210	MISCELLANEOUS EXPENSES GENERAL					
22021001	REFRESHMENT & MEALS	12,055,700.00	10,991,850.00	2,388,600.00	3,402,800.00	**28,838,950.00**
22021002	HONORARIUM & SITTING ALLOWANCE	28,610,800.00	3,295,500.00	489,000.00	19,818,300.45	**52,213,600.45**

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NASARAWA STATE NG-CARES 2024 EXPENDITURE

ECONOMIC CODE	DESCRIPTION	NASARAWA STATE CARES COORDINATING UNIT (SCCU)	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	NASARAWA STATE FADAMA COORDINATING OFFICE	NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY	TOTAL
		=N=	=N=	=N=	=N=	=N=
22021003	PUBLICITY & ADVERTISEMENTS/ MEDIA	1,950,000.00	633,600.00	282,000.00	13,920,386.00	**16,785,986.00**
22021004	MEDICAL EXPENSES-LOCAL		3,528,940.00			**3,528,940.00**
22021005	POSTAGES & COURIER SERVICES				610,000.00	**610,000.00**
22021006	STAFF WELFARE			3,540,250.00		**3,540,250.00**
22021007	SUBSCRIPTION TO PROFESSIONAL BODIES		1,470,520.00	1,279,000.00		**2,749,520.00**
22021015	RESEARCH, STUDY & PUBLICATION	1,700,000.00			2,315,887.00	**4,015,887.00**
22021018	COLLABORATION WITH PARTNERS (FG NLTP, DEVELOPMENT PARTNERS, PPP ETC)	19,330,000.00	5,594,900.00		95,605,282.25	**120,530,182.25**
22021024	HOSPITALITY & PUBLIC RELATION				2,640,000.00	**2,640,000.00**
22021031	AGRICULTURAL SHOW			2,500,000.00		**2,500,000.00**
22021034	SUMMIT & FORUMS – GENERAL	2,651,600.00		11,248,280.00	3,636,251.81	**17,536,131.81**
22021036	REGISTRATION OF BUSINESS PREMISES				1,000,000.00	**1,000,000.00**
22021037	SUPPORTIVE SUPERVISION, MONITORING & EVALUATION – GENERAL	13,027,000.00	191,970,811.00	57,199,885.00	4,462,000.00	**266,659,696.00**
22021044	STRATEGIC & SECTOR DEVELOPMENT PLAN				9,210,000.00	**9,210,000.00**
22021045	STATISTICAL DATA COLLECTIONS & PRODUCTION	5,505,000.00				**5,505,000.00**
22021099	COMMITTEES GENERAL/ OTHER MISCELLANEOUS		13,756,500.00		4,328,000.00	**18,084,500.00**

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NASARAWA STATE NG-CARES 2024 EXPENDITURE

ECONOMIC CODE	DESCRIPTION	NASARAWA STATE CARES COORDINATING UNIT (SCCU)	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	NASARAWA STATE FADAMA COORDINATING OFFICE	NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY	TOTAL
		=N=	=N=	=N=	=N=	=N=
2208	TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080107	SOCIAL INVESTMENT PROGRAMME - GENERAL		417,784,355.00			**417,784,355.00**
23	CAPITAL EXPENDITURE					
2301	FIXED ASSETS PURCHASED					
230101	PURCHASE OF FIXED ASSETS - GENERAL					
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,097,000.00		485,000.00	1,000,000.00	**6,582,000.00**
23010113	PURCHASE OF COMPUTERS		4,273,700.00	499,750.00	4,000,000.00	**8,773,450.00**
23010114	PURCHASE OF COMPUTER PRINTERS			6,120,000.00		**6,120,000.00**
23010119	PURCHASE OF POWER GENERATING SET				1,539,500.00	**1,539,500.00**
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT			1,613,496,785.00		**1,613,496,785.00**
23010172	PURCHASE OF FERTILIZER/ AGRIC INPUTS			1,299,167,720.00		**1,299,167,720.00**
23010129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		20,464,853.11			**20,464,853.11**
23010143	PURCHASE OF DIGITAL EQUIPMENT		4,407,558.75			**4,407,558.75**
23010147	PURCHASE OF ICT EQUIPMENT	18,683,000.00				**18,683,000.00**
2302	CONSTRUCTION / PROVISION					

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NASARAWA STATE NG-CARES 2024 EXPENDITURE

ECONOMIC CODE	DESCRIPTION	NASARAWA STATE CARES COORDINATING UNIT (SCCU)	COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)	NASARAWA STATE FADAMA COORDINATING OFFICE	NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY	TOTAL
		=N=	=N=	=N=	=N=	=N=
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL					
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		325,795,565.75			**325,795,565.75**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		1,582,994,363.50	936,379,004.00		**2,519,373,367.50**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		1,487,731,003.75			**1,487,731,003.75**
23020114	CONSTRUCTION / PROVISION OF ROADS			15,722,847,228.80		**15,722,847,228.80**
23020160	CONSTRUCTION OF DRAINAGE NETWORK		38,508,094.38			**38,508,094.38**
2303	REHABILITATION / REPAIRS					
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL					
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,139,000.00				**5,139,000.00**
23030160	REHABILITATION/REPAIRS OF EQUIPMENT/MACHINES		174,113,486.00			**174,113,486.00**
2305	OTHER CAPITAL PROJECTS					
230501	ACQUISITION OF NON TANGIBLE ASSETS					

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NASARAWA STATE NG-CARES 2024 EXPENDITURE						
ECONOMIC CODE	**DESCRIPTION**	**NASARAWA STATE CARES COORDINATING UNIT (SCCU)**	**COMMUNITY & SOCIAL DEVELOPMENT AGENCY (CSDA)**	**NASARAWA STATE FADAMA COORDINATING OFFICE**	**NASARAWA STATE INVESTMENT & DEVELOPMENT AGENCY**	**TOTAL**
		=N=	=N=	=N=	=N=	=N=
23050109	PUBLIC-PRIVATE PARTNERSHIP (PPP) PROJECT PREPARATION				11,143,081.25	**11,143,081.25**
23050110	COST FOR PROJECT INVESTMENT & DEVELOPMENT		265,560,099.50		424,803,222.35	**690,363,321.85**
23050112	COST FOR BUSINESS ENABLING REFORMS				2,332,620,150.30	**2,332,620,150.30**
23050113	STATE GOVERNMENT INVESTMENT EQUITY SHARE					
	TOTAL	**482,573,921.61**	**4,811,482,023.95**	**19,743,846,344.94**	**3,854,869,378.66**	**28,892,771,669.16**

22/07/2025

Rt. Hon. Dr. Musa Ahmed Mohammed *FCNA*
Accountant-General
Nasarawa State.
FRC/2023/ANAN/639270

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THE FINANCIAL YEAR 2024 BUDGET

Year 2024 Fiscal Appropriation Act was passed into Law by the House of Assembly with an appropriated amount of **One Hundred and Ninety-Nine Billion, Eight Hundred and Seventy-Nine Million, Three Hundred and Seventy Thousand, Seven Hundred and Nine Naira, Forty-Three Kobo (N199,876,370,709.43)** only.

This is made up of Recurrent Expenditure of **One Hundred and Twelve Billion, Nine Hundred and Twenty-Five Million, Three Hundred and Fifty Thousand, Nine Hundred and Fifty-Four Naira, Eighteen Kobo. (N112,925,350,954.18)** only with the Personnel cost having the total sum of **Fifty-Four Billion and Seventy-Nine Million, Eight Hundred and Seventy-Two Thousand, Eight Hundred and Sixty-Five Naira, Thirteen Kobo. (N54,079,872,865.13)** while the Overhead Cost stood at **Fifty-Four Billion, Eight Hundred and Forty-Five Million, Four Hundred and Seventy-Eight Thousand, Eight-Nine Naira, Five Kobo. (N54,845,478,089.05)** respectively. The total size of the Capital Expenditure is **Eighty-Six Billion, Nine Hundred and Fifty-Four Million, Nineteen Thousand, Seven Hundred and Fifty-Five Naira, Twenty-Five Kobo (N86,954,019,755.25)** only.

During the financial year, the sum of **One Hundred and Fifty Six Billion, Six Hundred and Eighty-Seven Million, Four Hundred and Seventy-Nine Thousand, Three Hundred and Eighty-Eight Naira, Ninety-Five Kobo (N156,687,479,388.95)** was appropriated as amended/supplementary Budget and passed into Law with adjustments in both anticipated revenue and expenditure in some Economic Codes 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.

Consequently, the total budget size for 2024 after the supplementary stood at **Three Hundred and Fifty-Six Billion, Five Hundred and Sixty-Six Million, Eight Hundred and Fifty Thousand, Ninety-Eight Naira, Thirty-Six Kobo (₦356,566,850,098.36.)** This brought the total recurrent to **One Hundred and Fifty Billion, One Hundred and Twelve Million, Three Hundred and Seventy-One Thousand, Six Hundred and Fifty Seven Naira, Seventy - Two Kobo (₦150,112,371,657.72)** with the total personnel cost of

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Sixty-Two Billion, Five Hundred and Seventy Nine Million, Eight Hundred and One Thousand, One Hundred and Seventy-One Naira, One Kobo (₦62,579,801,171.01) and the Overhead Cost of **Eighty-Seven Billion, Five Hundred and Thirty-Two Million, Five Hundred and Seventy Thousand, Four Hundred and Ninety-Five Naira, Seventy-One Kobo (₦87,532,570,495.71)**. While the total Capital Expenditure is **Two Hundred and Six Billion, Four Hundred and Fifty-Four Million, Four Hundred and Seventy-Eight Thousand, Four Hundred and Forty Naira, Sixty-Four Kobo ₦206,454,478,440.64)**.

22/07/2025

Rt. Hon. Dr. Musa Ahmed Mohammed *FCNA*
Accountant-General
Nasarawa State
FRC/2023/ANAN/639270

OFFICE OF THE AUDITOR - GENERAL
NASARAWA STATE

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

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

AUDITOR-GENERAL'S CERTIFICATION

The Financial Statements and Accounts of the Government of Nasarawa State of Nigeria for the year ended 31st December, 2024 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 (ISA) and International Organization of Supreme Audit Institution (INTOSAI) Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS) which were prepared in accordance with International Public-Sector Accounting Standards (IPSAS) cash basis as described in Notes 1 to 30. 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 and compliance audit in accordance with the International Standard on Auditing (ISA) and International Standard of Supreme Audit Institution (ISSAIs).

22/07/25

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NASARAWA STATE

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YOUR REF:.....

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Lafia.

AUDITOR-GENERAL'S 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 31st December, 2024 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 NG-CARES Program – PforR. The expenditure framework and receipts are detailed in Note 30 in the General-Purpose Financial Statements of Nasarawa State Government.

Equally, the NG-CARES Program funds were adequately utilized by the Delivery Platforms for the purpose intended in line with the DLIs as contained in the disclosure Note 30.

In my opinion, Note 30 presents reasonable evidence in all material aspects, that the expenditures incurred and funds received against the result by the state NG-CARES for the year ended 31st December, 2024 is as required in accordance with IPSAS.

22/07/25

Bala Kefas J. *CNA*
Ag. Auditor-General
Nasarawa State.
FRC/2023/PRO/ANAN/002/302109

NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 1

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET YEAR 2024 ₦	DETAILS	NOTES	ACTUAL 2024 ₦	ACTUAL 2023 ₦
	CASH FLOW FROM OPERATING ACTIVITIES:			
	RECEIPTS:			
35,000,000,000.00	STATUTORY ALLOCATION - FAAC	1	13,910,070,200.68	29,523,038,053.73
61,650,000,000.00	OTHER STATUTORY ALLOCATION	1	124,626,998,009.30	68,537,127,315.66
77,500,000,000.00	VALUE-ADDED TAX (VAT) ALLOCATION	2	56,320,204,022.08	29,234,795,511.74
174,150,000,000.00	TOTAL REVENUE FROM STATUTORY ALLOCATION - FAAC		194,857,272,232.06	127,294,960,881.13
	INTERNALLY GENERATED REVENUE (IGR):-	3		
30,835,848,612.99	TAX REVENUE (DIRECT TAXES)	3A	25,486,891,291.71	14,991,181,181.63
	NON-TAX REVENUE:	3B		
580,300,000.00	LICENCES GENERAL	3B(i)	331,453,997.42	268,430,793.25
15,073,728,012.35	FEES GENERAL	3B(ii)	12,624,941,712.64	10,553,880,120.74
27,780,000.00	FINES GENERAL	3B(iii)	10,653,160.00	4,737,820.00
2,510,626,215.63	SALES GENERAL	3B(iv)	1,627,091,999.95	690,527,220.55
1,757,175,687.21	EARNINGS GENERAL	3B(v)	1,997,223,346.19	823,955,277.50
244,500,000.00	RENT ON GOVERNMENT BUILDINGS	3B(vi)	93,356,988.78	32,584,566.90
920,000,000.00	RENT ON LAND AND OTHERS	3B(vii)	855,938,825.26	662,199,221.40
46,000,000.00	REPAYMENT GENERAL	3B(viii)	131,963,642.08	-
117,000,000.00	INVESTMENT INCOME	3B(ix)	115,493,196.00	36,318,568.43
21,277,109,915.19	TOTAL NON-TAX REVENUE		17,788,116,868.32	13,072,633,588.77
52,112,958,528.18	TOTAL INTERNALLY GENERATED REVENUE (IGR) (3A + 3B)		43,275,008,160.03	28,063,814,770.40
226,262,958,528.18	TOTAL REVENUE		238,132,280,392.09	155,358,775,651.53
	PAYMENTS:			
(62,952,309,247.35)	PERSONNEL COSTS	4	(52,741,662,162.14)	(48,496,127,935.15)
(78,207,766,525.79)	OVERHEAD COSTS	5	(55,959,592,265.40)	(44,904,667,475.99)
(4,100,000,000.00)	CRF CHARGES - INTERESTS/OTHER CHARGES	7	(877,200,976.47)	(3,385,199,403.75)
(145,260,075,773.14)	TOTAL PAYMENTS		(109,578,455,404.01)	(96,785,994,814.89)
81,002,882,755.04	NET CASHFLOW FROM OPERATING ACTIVITIES		128,553,824,988.08	58,572,780,836.64

22/07/2025

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET YEAR 2024 ₦	DETAILS	NOTES	ACTUAL 2024 ₦	ACTUAL 2023 ₦
	CASH FLOW FROM INVESTING ACTIVITIES:			
(11,577,500,000.00)	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	6	(6,261,364,505.02)	(5,488,945,722.67)
(141,808,685,864.66)	CAPITAL EXPENDITURE - ECONOMIC SECTOR	6	(118,038,424,706.68)	(25,693,448,216.70)
(1,563,100,000.00)	CAPITAL EXPENDITURE - LAW AND JUSTICE SECTOR	6	(421,200,286.53)	(436,625,160.40)
(51,307,488,460.56)	CAPITAL EXPENDITURE - SOCIAL SECTOR	6	(28,386,954,695.54)	(21,777,194,033.60)
0.00	INVESTMENTS - 40% Shares in Shoprite Karu		(1,217,974,455.43)	
(206,256,774,325.22)	NET TOTAL FROM INVESTING ACTIVITIES		(154,325,918,649.20)	(53,396,213,133.37)
(125,253,891,570.18)	OPERATING SURPLUS (2)		(25,772,093,661.12)	5,176,567,703.27
	CASH FLOW FROM FINANCING ACTIVITIES:			
30,479,590,193.01	PROCEEDS FROM AIDS & GRANTS	8	69,691,158,573.94	15,389,254,266.19
51,979,048,745.05	PROCEEDS FROM INTERNAL LOANS	9	-	-
0.00	PROCEEDS FROM INTERNAL LOANS - DEBT SWAP/WAIVER	11A	46,460,061,192.24	
24,715,819,494.44	PROCEEDS FROM EXTERNAL LOANS	9	14,194,629,110.00	
(2,350,000,000.00)	REPAYMENT OF EXTERNAL LOANS	10	(2,873,445,043.11)	(1,215,227,177.73)
0.00	REPAYMENT OF INTERNAL LOANS - DEBT SWAP/WAIVER	11A	(46,460,061,192.24)	
(1,202,801,521.66)	REPAYMENT OF INTERNAL LOANS	11	(1,497,198,478.34)	(1,262,226,567.90)
103,621,656,910.84	NET TOTAL FROM FINANCING ACTIVITIES		79,515,144,162.49	12,911,800,520.56
(21,632,234,659.34)	OPERATING SURPLUS (3)		53,743,050,501.37	18,088,368,223.83
	MOVEMENT IN OTHER CASH EQUIVALENTS:			
	PROJECTS & PROGRAMMES INTERVENTION FUNDS		(14,624,787,940.03)	(11,122,618,944.13)
0.00	NET MOVEMENT ON OTHER CASH EQUIVALENTS		(14,624,787,940.03)	(11,122,618,944.13)
(21,632,234,659.34)	NET SURPLUS/(DEFICIT) FOR THE YEAR		39,118,262,561.34	6,965,749,279.70
-	OPENING CASH BALANCE (CASH & ITS EQUIVALENT AS AT 01/01/2024)		18,110,374,001.52	11,144,624,721.82
	CLOSING CASH BALANCE (CASH & ITS EDUIVALENT AS AT 31/12/2024)		57,228,636,562.86	18,110,374,001.52
	TREASURIES AND BANK BALANCES	13	57,228,636,562.86	18,110,374,001.52

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NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 2

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

S/N	DETAILS	NOTES	ACTUAL 2024	ACTUAL 2023
			₦	₦
A	**LIQUID ASSETS:**			
	TREASURIES AND BANK BALANCES	13	57,228,636,562.86	18,110,374,001.52
B	**INVESTMENTS AND OTHERS ASSETS:**			
	INVESTMENTS AND OTHER ASSETS	14	3,788,444,021.46	2,570,469,566.03
	SINKING FUND INVESTMENT 2	15	-	1,371,949,401.00
	SUB TOTAL		3,788,444,021.46	3,942,418,967.03
	TOTAL ASSETS (A + B)		61,017,080,584.32	22,052,792,968.55
C	**PUBLIC FUNDS:**			
	CONSOLIDATED REVENUE FUND		32,478,454,375.17	1,138,035,304.00
	CAPITAL DEVELOPMENT FUND		24,750,182,187.69	16,972,338,697.52
	PROJECTS/PROG. INTERVENTION FUNDS	12	24,584,049,438.35	12,424,149,131.37
	TOTAL PUBLIC FUNDS		81,812,686,001.21	30,534,523,132.89
D	**LIABILITIES:**			
	INTERNAL LOANS	16	-	47,957,259,670.58
	EXTERNAL LOANS	17	81,351,409,871.52	46,452,103,919.96
	TOTAL - LIABILITIES		81,351,409,871.52	94,409,363,590.54
	LIABILITY OVER ASSET (ACCUMULATED DEFICIT)	18	(102,147,015,288.41)	(102,891,093,754.88)
			(20,795,605,416.89)	(8,481,730,164.34)
	PUBLIC FUNDS		81,812,686,001.21	30,534,523,132.89
	PUBLIC FUND + LIABILITIES (C + D)		61,017,080,584.32	22,052,792,968.55

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NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL YEAR 2023 ₦	DETAILS	NOTES	ACTUAL YEAR 2024 ₦	2024 FINAL BUDGET ₦	2024 ORIGINAL BUDGET ₦	2024 SUPPLEMENTARY BUDGET ₦	PERFORMANCE ON TOTAL (%TAGE)	VARIANCE AMOUNT ₦
2,542,780,903.15	OPENING BALANCE		1,138,035,304.00	1,138,035,304.00				-
	ADD: REVENUE							
29,523,038,053.73	STATUTORY ALLOCATION - FAAC	1	13,910,070,200.68	35,000,000,000.00	45,000,000,000	(10,000,000,000.00)	39.74	(21,089,929,799.32)
68,537,127,315.66	OTHER STATUTORY ALLOCATION	1	124,626,998,009.30	61,650,000,000.00	24,450,000,000	47,190,000,000.00	202.15	62,976,998,009
29,234,795,511.74	VALUE-ADDED TAX (VAT) ALLOCATION	2	56,320,204,022.08	77,500,000,000.00	27,500,000,000	50,000,000,000.00	72.67	(21,179,795,978)
127,294,960,881.13	TOTAL STATUTORY ALLOCATION		194,857,272,232.06	174,150,000,000.00	96,950,000,000	87,190,000,000.00	111.89	20,707,272,232
	INDEPENDENT REVENUE (IGR)							
14,991,181,181.63	TAX REVENUE (DIRECT TAXES)	3A	25,486,891,291.70	30,835,848,612.99	28,610,848,613	2,225,000,000.00	82.65	(5,348,957,321.29)
	NON-TAX REVENUE	3B						-
268,430,793.25	LICENCES GENERAL	3B(i)	331,453,997.42	580,300,000.00	495,300,000	85,000,000.00	57.12	(248,846,002.58)
10,553,880,120.74	FEES GENERAL	3B(ii)	12,624,941,712.64	15,073,728,012.35	9,825,619,414	5,248,108,598.35	83.75	(2,448,786,299.71)
4,737,820.00	FINES GENERAL	3B(iii)	10,653,160.00	27,780,000.00	27,620,000	160,000.00	38.35	(17,126,840.00)
690,527,220.55	SALES GENERAL	3B(iv)	1,627,091,999.95	2,510,626,215.63	2,212,324,787	298,301,428.57	64.81	(883,534,215.68)
823,955,277.50	EARNINGS GENERAL	3B(v)	1,997,223,346.19	1,757,175,687.21	1,139,840,000	617,335,687.21	113.66	240,047,658.98
32,584,566.90	RENT ON GOVERNMENT BUILDINGS	3B(vi)	93,356,988.78	244,500,000.00	222,500,000	22,000,000.00	38.18	(151,143,011.22)
662,199,221.40	RENT ON LAND AND OTHERS	3B(vii)	855,938,825.26	920,000,000.00	605,000,000	315,000,000.00	93.04	(64,061,174.74)
0.00	REPAYMENT GENERAL	3B(viii)	131,963,642.08	46,000,000.00	46,000,000		286.88	85,963,642.08
36,318,568.43	INVESTMENT/OTHER INCOME	3B(ix)	115,493,196.00	117,000,000.00	117,000,000		98.71	(1,506,804.00)
13,072,633,588.77	TOTAL NON-TAX REVENUE		17,788,116,868.32	21,277,109,915.19	14,691,204,201.06	6,585,905,714.13	83.60	(3,488,993,046.87)
28,063,814,770.40	TOTAL: INDEPENDENT INCOME (IGR)		43,275,008,160.02	52,112,958,528.18	43,302,052,814.05	8,810,905,714.13	83.04	(8,837,950,368.16)
157,901,556,554.68	TOTAL REVENUE (RECEIPTS)		239,270,315,696.08	227,400,993,832.18	140,252,052,814.05	96,000,905,714.13	105.22	11,869,321,863.90
	LESS: EXPENDITURE							
48,496,127,935.15	PERSONNEL COSTS	4	52,741,662,162.14	62,952,309,247.35	62,952,309,247.35		83.78	10,210,647,085.21
44,904,667,475.99	OVERHEAD COSTS	5	55,959,592,265.40	78,207,766,525.79	78,207,766,525.79		71.55	22,248,174,260.39
3,385,199,403.75	CRF CHARGES - INTERESTS/OTHER CHARGES	7	877,200,976.47	4,100,000,000.00	4,100,000,000.00		21.40	3,222,799,023.53
96,785,994,814.89	TOTAL RECURRENT EXPENDITURE		109,578,455,404.01	145,260,075,773.14	145,260,075,773.14	-	75.44	35,681,620,369.13
	OTHER REPAYMENTS/EXPENDITURE:							
1,215,227,177.73	EXTERNAL LOANS REPAYMENT	10	(2,873,445,043.11)	2,350,000,000.00	2,350,000,000.00			
1,262,226,567.90	INTERNAL LOANS REPAYMENT	11	(1,497,198,478.34)	2,700,000,000.00	2,700,000,000.00			
	PROCEEDS FROM INT. LOANS - DEBT SWAP/WAIVE	11(A)	46,460,061,192.24					
	REPAYMENT OF INT. LOANS - DEBT SWAP/WA	11(B)	(46,460,061,192.24)					
2,477,453,745.63	TOTAL OTHER REPAYMENTS/EXPENDITURE		(4,370,643,521.45)	5,050,000,000.00	5,050,000,000.00	-	(86.55)	9,420,643,521.45
99,263,448,560.52	TOTAL EXPENDITURE		105,207,811,882.56	150,310,075,773.14	150,310,075,773.14	-	69.99	45,102,263,890.58
58,638,107,994.16	OPERATING BALANCE		134,062,503,813.52	77,090,918,059.04	(10,058,022,959.09)		173.90	56,971,585,754
	APPROPRIATION/TRANSFERS:							
43,900,000,000.00	TRANSSFER TO CAPITAL DEVELOPMENT FUND		77,000,000,000.00					
12,424,149,131.37	PROJECTS & PROGRAMMES INTERVENTION FU	12	24,584,049,438.35		-			
56,324,149,131.37	TOTAL		101,584,049,438.35	-	-			
1,138,035,304.00	CLOSING BALANCE		32,478,454,375.17	77,090,918,059.04	(10,058,022,959.09)			

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NASARAWA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL YEAR 2023	DETAILS	NOTES	ACTUAL YEAR 2024	2024 FINAL BUDGET	2024 ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL	VARIANCE AMOUNT
₦			₦	₦	₦	₦	(%TAGE)	₦
8,601,843,818.67	OPENING BALANCE		16,972,338,697.52	16,972,338,697.52				-
	ADD REVENUE:							
43,900,000,000.00	TRANSFER FROM CONSOLIDATED REVENUE FUND		77,000,000,000.00					77,000,000,000
15,389,254,266.19	AIDS AND GRANTS	8	69,691,158,573.94	30,479,590,193.01	23,133,590,193	7,346,000,000.00	228.65	39,211,568,381
	INTERNAL LOANS RECEIVED	9	-	51,979,048,745.05	16,979,048,745	35,000,000,000.00	-	(51,979,048,745)
	EXTERNAL LOANS RECEIVED	9	14,194,629,110.00	24,715,819,494.44	15,957,746,546	8,758,072,948.84	57.43	(10,521,190,384)
59,289,254,266.19	SUB-TOTAL CAPITAL REVENUE		160,885,787,683.94	107,174,458,432.50	56,070,385,483.66	51,104,072,948.84	150.12	64,232,519,636
67,891,098,084.86	TOTAL CAPITAL REVENUE		177,858,126,381.46	124,146,797,130.02	56,070,385,484	51,104,072,948.84	143.26	64,232,519,636
	LESS: CAPITAL EXPENDITURE							
5,488,945,722.67	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	6	6,261,364,505.02	11,577,500,000.00	10,088,061,299	1,489,438,701	54.08	5,316,135,495
25,693,448,216.70	CAPITAL EXPENDITURE - ECONOMIC SECTOR	6	118,038,424,706.68	141,808,685,865	41,762,783,480	100,045,902,384	83.24	23,770,261,158
436,625,160.40	CAPITAL EXPENDITURE - LAW AND JUSTICE SECTOR	6	421,200,286.53	1,563,100,000	1,458,100,000	105,000,000	26.95	1,141,899,713
21,777,194,033.60	CAPITAL EXPENDITURE - SOCIAL SECTOR	6	28,386,954,695.54	51,307,488,461	33,447,370,861	17,860,117,600	55.33	22,920,533,765
53,396,213,133	TOTAL CAPITAL EXPENDITURE		153,107,944,193.77	206,256,774,325	86,756,315,640	119,500,458,685	74.23	53,148,830,131
16,972,338,697.52	CLOSING BALANCE		24,750,182,187.69	(82,109,977,195)	(30,685,930,156)	(68,396,385,736)	(30)	11,083,689,504

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NASARAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

			YEAR 2024		YEAR 2023	
NOTE	DETAILS	REF.	AMOUNT	AMOUNT	AMOUNT	AMOUNT
		NOTE	₦	₦	₦	₦
1	Govt. Share of Statutory Allocation from FAAC					
	A. Net Share of Statutory Allocation from FAAC	1a	9,498,992,703.66		23,663,944,569.39	
	Add: Deduction at source for Loans Repayment	1b	4,411,077,497.02	13,910,070,200.68	5,859,093,484.34	29,523,038,053.73
	Share of Other Statutory Allocation:					
	Electronic Money Transfer	1c	2,005,241,536.01			1,718,813,591.71
	Solid Minerals Distribution	1d	208,771,426.72			144,217,876.58
	Ecological Fund	1e	436,475,368.22			1,059,939,999.51
	Exchange Gain	1f	31,611,799,506.27			10,382,341,788.05
	NG Cares/Share of $20B	1g				14,338,268,297.00
	Share of Payee/Refund of Excess Bank Charges	1h	8,495,537,844.65			7,000,000,000.00
	SURE-P/Flood Intervention	1i	3,000,000,000.00			4,346,621,521.98
	Share of Forex Equalization	1j				6,701,623,309.27
	Infrastructure	1k	6,000,000,000.00			14,000,000,000.00
	Distribution from None-Oil Renue	1l	2,845,349,698.90			2,378,030,232.33
	Distribution: Part Refund	1m	9,000,000,000.00			3,764,440,687.52
	Refund of WHT/Stamp Duty	1n	9,000,000,000.00			77,157,471.58
	FGN Treasury Crude ACCT,	1o				625,672,540.13
	Special Allocation	1p	52,023,822,628.53			2,000,000,000.00
	Total - Share of Other Statutory Allocation from FAAC			124,626,998,009.30		68,537,127,315.66
	Total Share of Statutory Allocation from FAAC			138,537,068,209.98		98,060,165,369.39
2	VALUE ADDED TAX (VAT)					
	Share of Value Added Tax (VAT)	2a		56,320,204,022.08		29,234,795,511.74
	Total Revenue from FAAC			194,857,272,232.06		127,294,960,881.13

NASARAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
		NOTE	₦	₦	₦	ON TOTAL	₦
3	INTERNALLY GENERATED REVENUE (INDEPENDED REVENUE):					(%TAGE)	
3A	TAX REVENUE :						
022000800100	Nasarwa State Board of Internal Revenue	12010					
	(i) Personal Income Tax (PAYE)	12010101	11,139,824,021.22	12,500,000,000.00	(1,360,175,978.78)	89.12	8,123,703,485.19
	(ii) Direct Tax Assessment	12010102	112,609,554.61	100,000,000.00	12,609,554.61	112.61	70,770,306.24
	(iii) With-holding Tax on Contracts	12010303	648,332,283.19	475,848,612.99	172,483,670.20	136.25	333,786,648.90
	(iv) With-holding Tax on Rent	12010304	60,185,885.33	30,000,000.00	30,185,885.33	200.62	34,717,389.19
	(v) Development Tax/Levy	12010307	242,031,375.78	125,000,000.00	117,031,375.78	193.63	
	(v) Capital Gains Tax	12010308	-	5,000,000.00	(5,000,000.00)	-	-
	(vi) Recovery of Taxes	12010309	9,351,831,833.71	10,000,000,000.00	(648,168,166.29)	93.52	
	(vii) Stamp Duty Fees	12010310	1,026,053,485.37	3,500,000,000.00	(2,473,946,514.63)	29.32	
	(vi) Other Services Taxes	12010312	2,906,022,852.50	4,000,000,000.00	(1,093,977,147.50)	72.65	6,428,203,352.11
	Total Tax Revenue		25,486,891,291.71	30,735,848,612.99	(5,248,957,321.28)	82.92	14,991,181,181.63
3B	NON-TAX REVENUE:						
3B(i)	Licences-General -	120201	331,453,997.42	580,300,000.00	(248,846,002.58)	57.12	268,430,793.25
	Administrative Sector						
012300100100	Ministry of Information, Culture & Tourism		13,400.00	100,000.00	(86,600.00)	13.40	34,900.00
	Total Administrative Sector		13,400.00	100,000.00	(86,600.00)	13.40	34,900.00
	Economic Secotor						
022000800100	Board of Internal Revenue Service		331,410,597.42	355,000,000.00	(23,589,402.58)	93.36	268,395,893.25
021500100100	Ministry of Agriculture & Water Resources		30,000.00	20,000,000.00	(19,970,000.00)	0.15	
023400100100	Ministry of Works, Housing & Transport		-	3,000,000.00	(3,000,000.00)	-	
023400200100	N/S Motor Vehicle Admin & Traffic Mgt. Agency		-	200,000,000.00	(200,000,000.00)	-	
	Total Economic Sector		331,440,597.42	578,000,000.00	(246,559,402.58)	57.34	268,395,893.25
	Social Sector						
052100100100	Ministry of Health		-	2,200,000.00	(2,200,000.00)	-	-
	Total Social Sector		-	2,200,000.00	(2,200,000.00)	-	-
3B(ii)	Fees-General	120204	12,624,941,712.64	15,073,978,012.35	(2,449,036,299.71)	83.75	10,553,880,120.74
	Administrative Sector						
012300100100	Ministry of Information, Culture & Tourism		98,000.00	6,100,000.00	(6,002,000.00)	1.61	160,000.00
011101000100	N/S Bureau of Public Procurement (NSBPP)		14,570,000.00	20,000,000.00	(5,430,000.00)	72.85	7,990,100.00
014000100100	Office of State Auditor-General		1,575,000.00	750,000.00	825,000.00	210.00	270,000.00
014000200100	Office of the Auditor-General for Local Government		570,000.00	600,000.00	(30,000.00)	95.00	360,000.00
	Total Administrative Sector		16,813,000.00	27,450,000.00	(10,637,000.00)	61.25	8,780,100.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
3	Economic Secotor		₦	₦	₦	ON TOTAL	₦
021500100100	Ministry of Agriculture & Water Resources		11,262,690.00	42,500,000.00	(31,237,310.00)	26.50	9,262,960.00
021502100100	College of Agriculture, Lafia		87,315,997.64	86,455,260.45	860,737.19	101.00	64,144,190.63
021500100100	Nasarawa Agricultural Development Board (NADP)		-	80,000.00	(80,000.00)	-	-
022000800100	Board of Internal Revenue Service		542,770,948.85	673,000,000.00	(130,229,051.15)	80.65	2,008,389,915.24
022200100100	Ministry of Trade, Industry & Investment		17,569,855.00	101,200,000.00	(83,630,145.00)	17.36	20,852,950.00
022800700100	N/S Information Technology & Digital Economy Agency		21,863,677.03	18,500,000.00	3,363,677.03	118.18	
022810200100	Wing Comm. Abdullahi Ibrahim Voc. & Tech. Inst, Lafia		5,556,000.00	32,000,000.00	(26,444,000.00)	17.36	
023400100100	Ministry of Works, Housing & Transport		3,258,500.00	3,874,000.00	(615,500.00)	84.11	46,947,087.00
023400200100	N/S Motor Vehicle Admin & Traffic Mgt. Agency		5,959,500.00	1,000,000.00	4,959,500.00	595.95	
023400300100	Nasarawa Electricity Power Agency		-	1,000,000.00	(1,000,000.00)	-	-
022201800100	Nasarawa State Investment & Development Agency		1,750,454,000.00	300,000,000.00	1,450,454,000.00	583.48	120,000,000.00
025210200100	Nasarawa State Water Board		25,002,800.00	20,200,000.00	4,802,800.00	123.78	14,483,540.00
0252100300100	N/S Rural Water Supply & Sanitation Agency (RUWASSA)		-	250,000.00			
022205300100	Nasarawa State Market Management Bureau		1,220,000.00	4,000,000.00	(2,780,000.00)	30.50	68,988,385.30
026000300100	Nasarawa State Geographic Information Service (NAGIS)		1,531,299,613.33	1,966,000,000.00	(434,700,386.67)	77.89	1,018,185,715.55
026000400100	Greater Karu Dev. Control Agency (GKADCA)		-	22,000,000.00	(22,000,000.00)	-	
026000200100	Nasarawa Urban & Development Board		268,698,373.81	317,500,000.00	(48,801,626.19)	84.63	293,768,450.14
026000100100	Ministry of Lands & Urban Development		675,787,151.32	795,000,000.00	(119,212,848.68)	85.00	370,882,572.36
	Total Economic Sector		4,948,019,106.98	4,384,559,260.45	563,709,846.53	112.85	4,035,905,766.22
	Law and Justice Sector						
032600100100	Ministry of Justice		55,691,519.15	215,500,000.00	(159,808,480.85)	25.84	12,827,967.72
031805100100	High Court of Justice		118,469,191.00	110,000,000.00	8,469,191.00	107.70	66,825,267.00
031805200100	Customary Court of Appeal		630,250.00	700,000.00	(69,750.00)	90.04	681,100.00
031805300100	Sharia Court of Appeal		288,650.00	500,000.00	(211,350.00)	57.73	306,950.00
	Total Law & Justice Sector		175,079,610.15	326,700,000.00	(151,620,389.85)	53.59	80,641,284.72
	Social Sector						
051300100100	Ministry of Youth & Sports Development		-	25,500,000.00	(25,500,000.00)	-	
051400100100	Ministry of Women Affairs & Social Development		102,000.00	600,000.00	(498,000.00)	17.00	187,000.00
051700100100	Ministry of Education		66,255,360.00	75,500,000.00	(9,244,640.00)	87.76	51,987,225.00
051700300100	Nasarawa State Universal Basic Education		-	20,000,000.00	(20,000,000.00)	-	
051701800100	Isa Mustapha Agwai Polytechnic, Lafia		630,396,255.49	482,900,000.00	147,496,255.49	130.54	545,309,572.40
051701900100	College of Education, Akwanga		531,787,740.96	651,630,000.00	(119,842,259.04)	81.61	460,767,660.14
051702100100	Nasarawa State University, Keffi		5,257,921,911.89	8,210,338,751.90	(2,952,416,840.01)	64.04	4,845,604,498.03
	Bureau for ICT (Library Board)				-		6,538,050.00
051705500100	Vocational & Relevant Technology		-	3,500,000.00	(3,500,000.00)	-	
052100100100	Ministry of Health		22,662,010.00	42,000,000.00	(19,337,990.00)	53.96	21,513,260.00
052110100100	Dalhatu Araf Specialist Hospital		-	20,000,000.00	(20,000,000.00)	-	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024							
NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
		NOTE	₦	₦	₦	ON TOTAL	₦
052110200100	Hospital Management Board		719,315,836.38	631,300,000.00	88,015,836.38	113.94	378,619,358.23
052110400100	School of Nursing & Midwifery		74,374,410.00	86,000,000.00	(11,625,590.00)	86.48	63,158,520.00
052110600100	College of Health Science & Technology, Keffi		155,534,970.79	19,500,000.00	136,034,970.79	797.62	20,206,630.00
052111300100	Nasarawa State Drugs & Supplies Management Agency		400,000.00	2,500,000.00	(2,100,000.00)	16.00	
053500100100	Ministry of Environment & Solid Mineral		19,813,500.00	46,250,000.00	(26,436,500.00)	42.84	28,069,096.00
053501600100	Nasarawa State Environmental Protection Agency		125,500.00	1,050,000.00	(924,500.00)	11.95	40,000.00
025210300100	N/State Rural Water Sup & Sanitation Agency (RUWASSA)		-	2,000,000.00	(2,000,000.00)	-	
055100100100	Min. For Local Govt, & Chieftancy Affairs		30,000.00	200,000.00	(170,000.00)	15.00	70,000.00
053505300100	Nasarawa Waste Management Bureau		6,310,500.00	14,500,000.00	(8,189,500.00)	43.52	6,482,100.00
	Total Social Sector		7,485,029,995.51	10,335,268,751.90	(2,850,238,756.39)	72.42	6,428,552,969.80
3B(iii)	Fines-General	120205	10,653,160.00	27,780,000.00	(17,126,840.00)	38.35	4,737,820.00
	Administrative Sector						
014800100100	N/S Independent Electoral Commission (NASIEC)				-		-
	Total Administrative Sector		-	-	-		-
	Economic Secotor						
023400100100	Ministry of Works, Housing & Transport				-		
023400200100	N/S Motor Vehicle Admin & Traffic Mgt. Agency		2,287,430.00	17,000,000.00	(14,712,570.00)	13.46	
022205300100	Nasarawa State Market Management Bureau		515,000.00	2,000,000.00	(1,485,000.00)	25.75	
	Total Economic Sector		2,802,430.00	19,000,000.00	(16,197,570.00)	14.75	-
	Law and Justice Sector						
031805100100	High Court of Justice		7,020,730.00	7,000,000.00	20,730.00	100.30	4,362,820.00
	Total Law & Justice Sector		7,020,730.00	7,000,000.00	20,730.00	100.30	4,362,820.00
	Social Sector						
053505300100	N/State Waste Management & Sanitation Authority		830,000.00	1,660,000.00	(830,000.00)	50.00	375,000.00
051305100100	Nasarawa Youth Empowerment Office - (NAYES)		-	120,000.00	(120,000.00)	-	-
	Total Social Sector		830,000.00	1,780,000.00	(950,000.00)	50.00	375,000.00
3B(iv)	Sales-General	120206	1,627,091,999.95	2,510,626,215.63	(883,534,215.68)	64.81	690,527,220.55
	Administrative Sector						
011100100100	Deputy Governor's Office		4,360,000.00	5,000,000.00	(640,000.00)	87.20	916,500.00
016100100100	Office of the Secretary to the State Government		424,500.00	3,000,000.00	(2,575,500.00)	14.15	
011200400100	House of Assembly Service Commission		400,000.00	560,000.00	(160,000.00)	71.43	-
012300300100	Nasarawa State Broadcasting Service		-	5,000,000.00	(5,000,000.00)	-	
012500100100	Head of Service		340,003,102.30	557,802,635.62	(217,799,533.32)	60.95	24,199,425.00
014000100100	Office of Auditor General - State		172,400.00	20,000.00	152,400.00	862.00	
012300100100	Ministry of Information, Culture & Tourism		230,700.00	12,200,000.00	(11,969,300.00)	1.89	1,417,155.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE NOTE	ACTUAL 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	PERFORMANCE ON TOTAL	ACTUAL 2023 ₦
012300300100	Nasarawa Broadcasting Service		-	5,000,000.00	(5,000,000.00)	-	
016103700100	Muslim Pilgrims Welfare Board		-	20,000.00	(20,000.00)	-	
014800100100	N/S Independent Electoral Commission (NASIEC)		178,905,000.00	100,800,000.00	78,105,000.00	177.49	
014900100100	Local Government Service Commission		232,000.00	191,428.57	40,571.43	121.19	
014700100100	Civil Service Commission		310,000.00	3,700,000.00	(3,390,000.00)	8.38	86,000.00
	Total Administrative Sector		525,037,702.30	693,294,064.19	(168,256,361.89)	75.73	26,619,080.00
	Economic Secotor						
021500100100	Ministry of Agriculture & Water Resources		40,000.00	368,500,000.00	(368,460,000.00)	0.01	116,000.00
021502100100	College of Agriculture, Lafia		4,175,554.64	5,500,000.00	(1,324,445.36)	75.92	9,419,764.19
022000100100	Ministry of Finance		-	1,000,000.00	(1,000,000.00)	-	-
022800700100	N/S Information Technology & Digital Economy Agency		200,000.00	500,000.00	(300,000.00)		
022810200100	Wing Comm. Abdullahi Ibrahim Voc. & Tech. Inst, Lafia		362,400.00	3,000,000.00	(2,637,600.00)		
023400100100	Ministry of Works		-	5,000,000.00	(5,000,000.00)	-	
022000800100	Board of Internal Revenue Service		11,613,730.00	12,800,000.00	(1,186,270.00)	90.73	5,121,225.00
022201800100	Nasarawa State Investment & Development Agency		-	400,500,000.00	(400,500,000.00)	-	
022205300100	Nasarawa State Market Management Bureau		-	5,000,000.00	(5,000,000.00)	-	-
025210200100	Nasarawa State Water Board		-	200,000.00	(200,000.00)	-	-
025210300100	N/S Rural Water Supply & Sanitation Agency (RUWASSA)		-	250,000.00			
026000300100	Nasarawa Geographic Information Services		461,400.00	12,700,000.00	(12,238,600.00)	3.63	143,800.00
026000100100	Ministry of Lands & Urban Development		-	1,000,000.00	(1,000,000.00)	-	-
	Total Economic Sector		16,853,084.64	815,950,000.00	(799,096,915.36)	2.07	14,800,789.19
	Law and Justice Sector						
03	Judicial Service Commission		142,000.00	900,000.00	(758,000.00)	15.78	62,000.00
031801100100	Ministry of Justice		-	-	-		
031805100100	High Court of Justice		-	300,000.00	(300,000.00)		-
031805200100	Customary Court of Appeal		-	-	-		-
	Total Law & Justice Sector		142,000.00	1,200,000.00	(1,058,000.00)	11.83	62,000.00
	Social Sector						
051405500100	Nasarawa State Disability Rights Commission		-	105,000.00	(105,000.00)	-	2,710,287.00
051700100100	Ministry of Education		204,030.00	300,000.00	(95,970.00)	68.01	
051700300100	Nasarawa State Universal Basic Education Board		-	50,000.00	(50,000.00)	-	75,000.00
051701800100	Isa Mustapha Agwai Polytechnic, Lafia		623,490.00	8,000,000.00	(7,376,510.00)	7.79	
051701900100	College of Education, Akwanga		10,021,752.50	12,900,000.00	(2,878,247.50)	77.69	11,418,240.55
051702100100	Nasarawa State University, Keffi		338,075,380.30	228,000,000.00	110,075,380.30	148.28	128,980,455.00
051705400100	Teachers' Service Commission		-	3,200,000.00	(3,200,000.00)	-	-
051705500100	Vocational & Relevant Technology		40,000.00	12,000,000.00	(11,960,000.00)	0.33	50,000.00
051705600100	Scholarship Board		1,500,000.00	5,000,000.00	(3,500,000.00)	30.00	
052100100100	Ministry of Health		1,620,000.00	7,000,000.00	(5,380,000.00)	23.14	1,303,000.01

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
		NOTE	₦	₦	₦	ON TOTAL	₦
052100300100	Primary Healthcare Development Agency		-	300,000.00			
052110100100	Dalhatu Araf Specialist Hospital		17,413,750.00	23,000,000.00	(5,586,250.00)	75.71	12,248,650.00
052110200100	Hospital Management Board		677,186,246.04	621,300,000.00	55,886,246.04	109.00	440,745,551.12
052111300100	Nasarawa Drugs Supplies		5,104,564.17	24,277,151.44	(19,172,587.27)		3,388,167.68
052110400100	School of Nursing & Midwifery		33,244,500.00	35,000,000.00	(1,755,500.00)	94.98	9,370,000.00
052110600100	School of Health Technology		-	18,000,000.00	(18,000,000.00)	-	38,731,000.00
053501600100	Environmental Protection Agency		25,500.00	100,000.00	(74,500.00)	25.50	
053505300100	N/S Waste Management & Sanitation Authority		-	1,500,000.00	(1,500,000.00)	-	
055105800100	Nasarawa State Bureau for Rural Development		-	100,000.00	(100,000.00)	-	
053500100100	Ministry of Environment & Solid Mineral		-	50,000.00	(50,000.00)	-	25,000.00
	Total Social Sector		1,085,059,213.01	1,000,182,151.44	84,877,061.57	108.49	649,045,351.36
3B(v)	Earnings-Genral	120207	1,997,223,346.19	1,757,175,687.21	240,047,658.98	113.66	823,955,277.50
	Administrative Sector						
012300100100	Ministry of Information, Culture & Tourism		2,771,250.00	5,100,000.00	(2,328,750.00)	54.34	3,018,074.00
012300300100	Nasarawa Broadcasting Service		72,136,579.28	90,000,000.00	(17,863,420.72)	80.15	101,557,595.62
	Total Administrative Sector		74,907,829.28	95,100,000.00	(20,192,170.72)	78.77	104,575,669.62
	Economic Secotor						
021500100100	Ministry of Agriculture & Water Resource		110,200.00	14,600,000.00	(14,489,800.00)	0.75	1,571,100.00
021502100100	College of Agriculture, Lafia		18,356,391.37	16,700,000.00	1,656,391.37	109.92	11,870,956.12
022000100100	Ministry of Finance, Budget & Planning		-	500,000.00	(500,000.00)	-	
022000800100	Board of Internal Revenue		-	4,000,000.00	(4,000,000.00)	-	4,674,575.00
022800100100	Ministry of Science, Technology & Innovation		13,100,000.00	20,100,000.00	(7,000,000.00)	65.17	
023400200100	N/S Motor Vehicle Admin & Traffic Mgt. Agency		55,796,845.00	111,000,000.00	(55,203,155.00)	50.27	
023400300100	Nasarawa Electricity Power Agency (NaEPA)		-	2,000,000.00	(2,000,000.00)	-	-
025210200100	Nasarawa State Water Board		491,000.00	260,000.00	231,000.00	188.85	
	Total Economic Sector		87,854,436.37	169,160,000.00	(81,305,563.63)	51.94	18,116,631.12
	Law and Justice Sector						
031801100100	Judicial Service Commission		-	200,000.00	(200,000.00)		
031805200100	Customary Court of Appeal		102,200.00	250,000.00	(147,800.00)	40.88	
	Total Social Sector		102,200.00	450,000.00	(347,800.00)	22.71	
	Social Sector						
051300100100	Ministry of Youth & Sports Development		-	400,000.00	(400,000.00)	-	160,000.00
051701800100	Isa Mustapha Agwai Polytechnic, Lafia		94,818,037.90	52,000,000.00	42,818,037.90	182.34	93,115,122.07
051701900100	College of Education, Akwanga		5,641,000.00	41,500,000.00	(35,859,000.00)	13.59	5,664,139.43

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
		NOTE	₦	₦	₦	ON TOTAL	₦
051702100100	Nasarawa State University		40,378,170.00	65,000,000.00	(24,621,830.00)	62.12	2,000,000.00
051705500100	Vocational & Relevant Technology			2,000,000.00	(2,000,000.00)	-	
052100200100	Nasarawa State Health Insurance Agency		525,530,976.40	280,540,000.00	244,990,976.40	187.33	
052110100100	Dalhatu Araf Specialist Hospital		813,056,271.94	761,775,687.21	51,280,584.73	106.73	382,285,816.26
052110200100	Hospital Management Board		354,934,424.30	289,250,000.00	65,684,424.30	122.71	218,037,899.00
	Total Social Sector		1,834,358,880.54	1,492,465,687.21	341,893,193.33	122.91	701,262,976.76
3B(vi)	Rent on Government Buildings	120208	93,356,988.78	244,500,000.00	(151,143,011.22)	38.18	32,584,566.00
	Administrative Sector						
012300100100	Ministry of Information, Culture & Tourism		2,000,000.00	14,500,000.00	(12,500,000.00)	13.79	2,000,000.00
012500100100	Office of the Head of Service		20,529,196.78	25,000,000.00	(4,470,803.22)	82.12	26,532,566.00
	Total Administrative Sector		22,529,196.78	39,500,000.00	(16,970,803.22)	57.04	28,532,566.00
	Economic Secotor						
021510200100	Nasarawa Agricultural Development Board (NADP)						
022205300100	N/S Market Management Bureau		68,927,792.00	195,000,000.00	(126,072,208.00)	35.35	2,000,000.00
023400100100	Ministry of Works, Housing & Transport						430,000.00
	Total Economic Sector		68,927,792.00	195,000,000.00	(126,072,208.00)	35.35	2,430,000.00
	Social Sector						
051300100100	Ministry of Youth & Sports Development		110,000.00	6,000,000.00	(5,890,000.00)	1.83	689,000.00
051701900100	College of Education, Akwanga		1,790,000.00	4,000,000.00	(2,210,000.00)	44.75	933,000.00
	Total Social Sector		1,900,000.00	10,000,000.00	(8,100,000.00)	19.00	1,622,000.00
3B(vii)	Rent on Lands & Others	120209	855,938,825.26	920,000,000.00	(64,061,174.74)	93.04	662,199,221.40
	Economic Secotor						
026000100100	Ministry of Lands & Urban Development		855,938,825.26	920,000,000.00	(64,061,174.74)	93.04	662,199,221.40
	Total Economic Sector		855,938,825.26	920,000,000.00	(64,061,174.74)	93.04	662,199,221.40
3B(viii)	Repayments-General	120210	131,963,642.08	46,000,000.00	85,963,642.08	-	-
	Economic Secotor						
022000100100	Ministry of Finance, Budget & Planning		131,963,642.08	46,000,000.00	85,963,642.08	-	
	Total Economic Sector		131,963,642.08	46,000,000.00	85,963,642.08	-	-
3B(ix)	Investment Income	120211	115,494,196.00	117,000,000.00	(1,505,804.00)	98.71	36,318,568.43
022000100100	Ministry of Finance, Budget & Planning		-	1,000,000.00	(1,000,000.00)	-	22,696,083.43
022201800100	N/S Investment & Development Agency		110,942,096.00	110,000,000.00	942,096.00	100.86	7,000,000.00
051702100100	N/State University Keffi		4,552,100.00	6,000,000.00	(1,447,900.00)	75.87	6,622,485.00
			115,494,196.00	117,000,000.00	(1,505,804.00)	98.71	36,318,568.43

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
		NOTE	₦	₦	₦	ON TOTAL	₦
4	PERSONNEL COSTS					(%TAGE)	
	I. ADMINISTRATIVE SECTOR						
011100100100	Office of the Executive Governor		111,978,795.29	192,059,104.24	80,080,308.95	58.30	118,399,466.09
011100100200	Deputy Governor's Office		21,683,046.56	44,463,817.51	22,780,770.95	48.77	9,068,762.82
011100300100	State Boundary Commission		3,510,069.69	5,315,717.37	1,805,647.68	66.03	4,062,100.81
011100500100	Office of the SSA to His Excellency on SDGs		3,856,747.50	8,000,000.00	4,143,252.50	48.21	3,900,000.00
011100800100	State Emergency Management Agency		3,602,407.66	7,978,266.76	4,375,859.10	45.15	1,381,491.48
011101000100	Nasarawa State Bureau for Public Procurement (NSBPP)		9,133,853.64	13,500,000.00	4,366,146.36	67.66	0.00
011102800100	AUDA-NEPAD State Office		0.00	4,000,000.00	4,000,000.00	-	0.00
011103300100	Nasarawa State AIDS Control Agency (NASACA)		708,000.00	3,456,132.02	2,748,132.02	20.49	488,000.00
011103500100	Nasarawa State Pension Bureau		8,968,797,772.06	10,547,029,811.36	1,578,232,039.30	85.04	8,407,734,755.37
011118400100	Ministry of Special Duties - Security & Sundry Matters	XXXXX	2,309,930.11	3,763,851.68	1,453,921.57	61.37	5,066,207.28
011118500100	Human Capital Development State Office		10,805,737.37	21,258,312.25	10,452,574.88	50.83	549,254.88
016100100100	Office of the Secretary to the State Government		247,215,166.14	267,189,656.11	19,974,489.97	92.52	233,442,099.57
016100400100	Nasarawa State Liason Office, Abuja		4,430,000.00	7,101,232.00	2,671,232.00	62.38	5,721,000.00
016103700100	Muslim Pilgrims Welfare Board		24,319,964.67	34,734,368.72	10,414,404.05	70.02	18,581,353.29
016103800100	Christian Pilgrims Welfare Board		5,741,322.89	8,877,239.40	3,135,916.51	64.67	3,797,432.02
011200300100	Nasarawa State House of Assembly		569,481,556.03	707,604,481.42	138,122,925.39	80.48	720,935,407.14
011200400100	State House of Assembly Service Commission		32,898,288.68	84,000,406.11	51,102,117.43	39.16	16,789,104.30
012300100100	Ministry of Information, Culture & Tourism		139,236,087.56	197,761,298.94	58,525,211.38	70.41	107,154,854.72
012300300100	Nasarawa Broadcasting Service		383,359,140.97	384,414,448.04	1,055,307.07	99.73	281,078,077.92
012500100100	Office of the Head of Civil Service		495,173,966.75	506,454,919.20	11,280,952.45	97.77	452,264,696.74
014000100100	Office of Auditor General - State		43,504,198.87	52,542,663.50	9,038,464.63	82.80	36,765,002.47
014000200100	Office of the Auditor General - Local Government		53,926,970.86	111,821,224.18	57,894,253.32	48.23	46,536,636.42
014700100100	Civil Service Commission		29,838,540.97	29,869,297.93	30,756.96	99.90	20,555,247.23
014900100100	Local Government Service Commission		2,479,950.91	4,824,048.94	2,344,098.03	51.41	1,398,498.92
014800100100	N/State Independent Electoral Commission (NASIEC)		135,767,137.44	166,422,182.98	30,655,045.54	81.58	102,147,597.39
	Total Administration Sector		11,303,758,652.62	13,414,442,480.66	2,110,683,828.04	84.27	10,597,817,046.86
	II. ECONOMIC SECTOR						
021500100100	Ministry of Agriculture		339,603,935.90	484,990,377.43	145,386,441.53	70.02	324,593,373.76
021502100100	College of Agriculture, Science & Technology. Lafia		1,150,046,610.07	1,384,311,130.42	234,264,520.35	83.08	972,804,930.39
021510200100	Nasarawa Agricultural Development Programme (NADP)		388,501,564.29	460,145,021.81	71,643,457.52	84.43	332,685,251.32
021511000100	Nasarawa State Fadama Coordinating Office		39,500,000.00	267,885,629.56	228,385,629.56	14.75	166,440,000.00
022000100100	Ministry of Finance, Budget & Planning		106,653,245.22	141,841,318.00	35,188,072.78	75.19	97,472,770.24
022000200100	Nasarawa State Debt Management Office		10,105,200.00	15,000,000.00	4,894,800.00	67.37	7,824,260.00
022000700100	Office of the Accountant-General		2,327,402,773.78	2,374,543,055.88	47,140,282.10	98.01	2,169,276,932.60
022000704000	Project Financial Management Unit (PFMU)		150,000.00	2,000,000.00	1,850,000.00	7.50	1,138,000.00
022000800100	Board of Internal Revenue Service		453,505,937.08	454,635,451.55	1,129,514.47	99.75	171,596,345.66
022001200100	Nasarawa State CARES Coordinating Unit (SCCU)		105,855,000.00	106,406,014.19	551,014.19	99.48	158,639,702.00
022001300100	Nasarawa State Efficiency Unit		1,968,000.00	7,751,338.35	5,783,338.35	25.39	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
4		NOTE	₦	₦	₦	ON TOTAL	₦
022200100100	Ministry of Trade, Industry & Investment		78,697,381.26	104,095,969.99	25,398,588.73	75.60	62,697,911.33
022201800100	Nasarawa State Investment & Development Agency		47,254,018.97	58,254,619.56	11,000,600.59	81.12	50,109,750.88
022205300100	Nasarawa State Market Management Bureau		17,187,257.28	25,792,956.00	8,605,698.72	66.64	8,627,026.62
022800100100	Ministry of Science, Technology & Innovation		28,962,799.23	79,137,132.00	50,174,332.77	36.60	39,480,477.96
022800700100	N/S Information Tech. & Degital Economy Agency		88,954,301.03	102,043,388.56	13,089,087.53	87.17	-
022810200100	Wing Commander A. Ibrahim Vocational & Tech. Institute		36,968,376.05	37,328,945.31	360,569.26	99.03	-
023400100100	Ministry of Works, Housing & Transport		180,690,145.22	208,296,040.24	27,605,895.02	86.75	185,279,373.52
023400200100	N/S Motor Veh. Administration & Tracffic Management		6,696,292.29	6,846,183.38	149,891.09	97.81	
023400300100	Nasarawa Electricity Power Agency (NaEPA)		15,290,598.62	37,725,644.00	22,435,045.38	40.53	11,674,977.60
023800400100	Nasarawa Bureau of Statistics (NSBS)		690,000.00	5,000,000.00	4,310,000.00	13.80	
025200100100	Ministry of Water Resources & Rural Development		7,870,652.19	11,452,430.84	3,581,778.65	68.72	
025210200100	Nasarawa State Water Board		152,234,891.43	193,712,559.00	41,477,667.57	78.59	226,593,271.03
025210300100	N/State Rural Water Supply & Sanitation Agency (RUWASSA)		20,949,006.28	26,601,442.05	5,652,435.77	78.75	7,315,874.20
026000100100	Ministry of Lands & Urban Development		114,067,730.77	136,000,000.00	21,932,269.23	83.87	93,946,937.59
026000200100	Nasarawa Urban Development Agency (NUDA)		171,651,885.89	173,681,467.33	2,029,581.44	98.83	119,231,387.66
026000300100	Nasarawa Geographic Information Service (NAGIS)		64,871,588.09	65,063,508.75	191,920.66	99.71	64,875,940.34
026000400100	Greater Karu Development Control Agency (GKDCA)			10,258,362.21	10,258,362.21	-	-
	Total Economic Sector		5,956,329,190.94	6,980,799,986.41	1,024,470,795.47	85.32	5,272,304,494.70
	III. LAW AND JUSTICE SECTOR						
031801100100	Judicial Service Commission		272,830,117.15	689,308,028.07	416,477,910.92	39.58	166,762,207.34
031805100100	High Court of Justice		2,022,446,256.64	2,090,229,318.51	67,783,061.87	96.76	1,880,307,743.32
031805200100	Customary Court of Appeal		253,330,015.08	368,979,741.57	115,649,726.49	68.66	175,653,210.04
031805300100	Sharia Court of Appeal		310,565,665.05	644,225,895.20	333,660,230.15	48.21	202,707,483.34
032600100100	Ministry of Justice		159,660,759.81	313,781,193.55	154,120,433.74	50.88	203,362,010.66
	Total Law and Justice Sector		3,018,832,813.73	4,106,524,176.90	1,087,691,363.17	73.51	2,628,792,654.70
	IV. SOCIAL SECTOR						
051300100100	Ministry of Youth & Sports Development		700,540,434.63	701,536,218.62	995,783.99	99.86	1,691,307,494.77
051305100100	Nasarawa Youth Empowerment Office - NAYES		538,150,524.44	577,000,000.00	38,849,475.56	93.27	552,000,000.00
051400100100	Ministry of Women Affairs & Social Development		56,192,032.96	56,329,540.84	137,507.88	99.76	47,948,823.00
051405500100	Nasarawa State Disability Rights Commission		32,376,608.20	36,280,072.00	3,903,463.80	89.24	20,769,077.66
054400100100	Min. of Special Duties - Humanatarian, Social Servives & NGOs		12,559,670.47	20,785,632.44	8,225,961.97	60.42	
054400200100	Nasarawa State Social Investment Office		17,790,000.00	18,000,000.00	210,000.00	98.83	11,900,000.00
051700100100	Ministry of Education		9,698,686,332.52	11,462,795,582.57	1,764,109,250.05	84.61	8,493,898,228.15
051700300100	Nasarawa State Universal Basic Education Board		319,704,051.88	319,755,000.00	50,948.12	99.98	183,085,873.00
051700800100	Nasarawa State Library Board			-	-		67,312,609.75
051701100100	Nasarawa State Bilingual Education Project		2,722,591.76	69,241,653.55	66,519,061.79	3.93	
051701800100	Isa Mustapha Agwai I Polytechnic, Lafia		2,039,832,198.33	2,202,686,784.65	162,854,586.32	92.61	1,805,125,998.16
051701900100	College of Education, Akwanga		2,074,365,095.40	3,138,086,996.73	1,063,721,901.33	66.10	2,578,122,494.36
051702100100	Nasarawa State University, Keffi		5,436,684,528.15	6,954,117,125.98	1,517,432,597.83	78.18	4,800,902,198.48

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024							
NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
4		NOTE	₦	₦	₦	ON TOTAL	₦
051702600100	Nasarawa State Comprehensive Special School, Lafia		20,482,000.00	20,578,952.80	96,952.80	99.53	45,103,000.00
051705400100	Teachers Service Commission		5,145,036.36	11,444,655.16	6,299,618.80	44.96	4,974,528.64
051705500100	Vocational & Relevant Technology		106,058,037.04	156,453,221.53	50,395,184.49	67.79	139,967,966.02
051705600100	Scholarship Board		2,284,694.32	2,285,080.08	385.76	99.98	0.00
052100100100	Ministry of Health		608,177,151.72	907,365,856.44	299,188,704.72	67.03	528,888,297.14
052100200100	Nasarawa State Health Insurance Agency		600,808,666.90	906,454,360.00	305,645,693.10	66.28	437,423,633.67
052100300100	Primary Healthcare Development Agency		1,016,822,500.70	1,017,805,088.36	982,587.66	99.90	165,955,657.90
052100500100	Nasarawa State Infectious Disease & Research Centre		13,014,197.35	24,279,865.38	11,265,668.03	53.60	113,020,000.00
052110100100	Dalhatu Araf Specialist Hospital		5,158,669,785.10	5,159,380,315.90	710,530.80	99.99	4,774,275,032.20
052110200100	Hospitals Management Board		3,333,401,653.88	3,385,579,952.93	52,178,299.05	98.46	2,705,187,316.83
052110200200	General Hospital, Agbashi		796,266.45	800,000.00	3,733.55	99.53	572,500.00
052110200300	General Hospital, Akwanga		7,667,348.72	10,000,000.00	2,332,651.28	76.67	4,279,000.00
052110200400	General Hospital, Assakio		-	500,000.00	500,000.00	-	
052110200500	General Hospital, Awe		1,965,000.00	2,000,000.00	35,000.00	98.25	1,250,000.00
052110200600	General Hospital, Azara		-	500,000.00	500,000.00	-	
052110200700	General Hospital, Doma		2,495,516.89	2,500,000.00	4,483.11	99.82	1,247,000.00
052110200800	General Hospital, Garaku		3,273,908.48	3,300,000.00	26,091.52	99.21	2,888,000.00
052110200900	General Hospital, Gudi		-	1,500,000.00	1,500,000.00	-	
052110201000	General Hospital, Karu		2,480,000.00	3,500,000.00	1,020,000.00	70.86	
052110201100	General Hospital, Keana		2,970,445.63	3,000,000.00	29,554.37	99.01	1,982,000.00
052110201200	General Hospital, Keffi		7,649,095.52	7,700,000.00	50,904.48	99.34	5,948,000.00
052110201300	Mararaba Gurku Medical Centre		12,929,677.38	13,000,000.00	70,322.62	99.46	9,900,000.00
052110201400	General Hospital, Mararaba-Udege		1,599,697.23	1,600,000.00	302.77	99.98	1,110,000.00
052110201500	General Hospital, Nasarawa		3,900,000.00	4,000,000.00	100,000.00	97.50	3,365,000.00
052110201600	General Hospital, Nassarawa Eggon		3,290,000.00	3,300,000.00	10,000.00	99.70	2,810,000.00
052110201700	General Hospital, Obi		2,158,428.33	2,300,000.00	141,571.67	93.84	1,508,000.00
052110201800	General Hospital, Panda		1,280,000.00	1,300,000.00	20,000.00	98.46	770,000.00
052110201900	General Hospital, Toto		3,688,092.18	4,000,000.00	311,907.82	92.20	2,620,000.00
052110202000	General Hospital, Uke		2,092,299.60	2,100,000.00	7,700.40	99.63	2,000,000.00
052110202100	General Hospital, Umaisha		1,101,834.35	1,130,000.00	28,165.65	97.51	1,500,000.00
052110202200	General Hospital, Wamba		2,528,437.94	2,550,000.00	21,562.06	99.15	2,150,000.00
052110400100	School of Nursing & Midwifery, Lafia		6,047,000.00	16,126,315.87	10,079,315.87	37.50	3,619,311.09
052110600100	College of Health Science & Technology, Keffi		1,679,506.68	14,147,243.00	12,467,736.32	11.87	84,069,400.00
052111300100	Nasarawa State Drugs & Supplies Management Agency		40,539,825.70	49,920,000.00	9,380,174.30	81.21	
053500100100	Ministry of Environment & Natural Resources		53,040,579.97	78,028,416.55	24,987,836.58	67.98	61,728,392.11
053501600100	Environmental Protection Agency		6,640,507.94	15,026,873.41	8,386,365.47	44.19	43,580,122.35

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
4			₦	₦	₦	ON TOTAL	₦
053505300100	Nasarawa State Waste Management Bureau		354,270,251.36	860,877,022.43	506,606,771.07	41.15	4,827,007.37
055100100100	Min for Local Govt, Community Dev & Chieftaincy Affairs		78,692,103.28	78,735,629.56	43,526.28	99.94	354,430,051.45
055105700100	Community & Social Development Agency (CSDA)		55,928,382.00	110,600,000.00	54,671,618.00	50.57	97,577,364.84
055105800100	Nasarawa State Bureau for Rural Development		7,569,507.11	8,259,146.60	689,639.49	91.65	127,800,000.00
	Nasarawa State Rehabilitation Board					-	6,514,359.95
	Total Social Sector		32,462,741,504.85	38,450,542,603.38	5,987,801,098.53	84.43	29,997,213,738.89
	GRAND TOTAL PERSONNEL COSTS		52,741,662,162.14	62,952,309,247.35	10,210,647,085.21	83.78	48,496,127,935.15
5	OVERHEAD COSTS						
	I. ADMINISTRATION SECTOR						
011100100100	Office of the Executive Governor		6,251,646,942.54	7,912,980,163.80	1,661,333,221.26	79.00	4,078,178,813.21
011100100200	Deputy Governor's Office		803,695,393.41	953,225,000.00	149,529,606.59	84.31	762,290,291.77
011100300100	State Boundary Commission		10,351,931.25	83,265,000.00	72,913,068.75	12.43	48,697,103.82
011100500100	Office of the SSA to His Excellency on SDGs		26,328,341.13	87,340,000.00	61,011,658.87	30.14	20,796,118.47
011100800100	State Emergency Management Agency		81,945,500.00	150,250,000.00	68,304,500.00	54.54	70,743,282.66
011101000100	N/State Bureau of Public Procurement (NSBPP)		62,034,910.78	138,100,000.00	76,065,089.22	44.92	42,481,959.16
011102800100	AUDA-NEPAD State Office						47.00
011103300100	Nasarawa State AIDS Control Agency (NASACA)		34,069,206.20	170,423,146.25	136,353,940.05	19.99	17,677,552.03
011103500100	Nasarawa State Pension Bureau		9,476,357.93	31,670,000.00	22,193,642.07	29.92	7,019,032.36
011118400100	Ministry of Special Duties - Security & Sundry Matters		560,433,318.34	663,800,000.00	103,366,681.66	84.43	46,740,230.67
011118500100	Human Capital Development State Office		222,600,074.92	324,300,000.00	101,699,925.08	68.64	67,722,636.22
016100100100	Office of the Secretary to the State Government		11,221,807,945.80	11,246,700,000.00	24,892,054.20	99.78	6,544,174,694.16
016100400100	Nasarawa State Liason Office, Abuja		120,818,806.41	257,328,000.00	136,509,193.59	46.95	74,631,349.16
016103700100	Muslim Pilgrims Welfare Board		3,429,953,752.87	5,438,950,000.00	2,008,996,247.13	63.06	1,665,998,263.45
016103800100	Christian Pilgrims Welfare Board		649,193,713.02	730,175,000.00	80,981,286.98	88.91	334,537,566.41
011200300100	Nasarawa State House of Assembly		2,840,989,912.72	2,879,920,000.00	38,930,087.28	98.65	1,794,904,611.51
011200400100	State House of Assembly Service Commission		112,689,446.00	177,450,000.00	64,760,554.00	63.50	14,497,715.00
012300100100	Ministry of Information, Culture & Tourism		584,833,381.03	835,466,000.00	250,632,618.97	70.00	325,879,115.59
012300300100	Nasarawa Broadcasting Service		240,764,941.39	304,300,000.00	63,535,058.61	79.12	110,720,837.78
012500100100	Office of the Head of Civil Service		214,903,510.90	500,050,000.00	285,146,489.10	42.98	283,680,568.96
014000100100	Office of Auditor General - State		49,237,044.50	147,730,000.00	98,492,955.50	33.33	86,281,201.84
014000200100	Office of the Auditor General - Local Government		44,764,006.00	98,765,000.00	54,000,994.00	45.32	86,942,029.46
014700100100	Civil Service Commission		49,589,294.55	148,075,000.00	98,485,705.45	33.49	64,262,344.14
014900100100	Local Government Service Commission		47,804,021.56	297,640,000.00	249,835,978.44	16.06	32,499,928.39
014800100100	N/State Independent Electoral Commission (NASIEC)		1,170,433,872.37	1,844,100,000.00	673,666,127.63	63.47	78,634,051.76
	Total Administration Sector		28,840,365,625.62	35,422,002,310.05	6,581,636,684.43	81.42	16,659,991,344.98

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
5	II. Economic Sector	NOTE	₦	₦	₦	ON TOTAL	₦
021500100100	Ministry of Agriculture		1,427,113,933.78	1,693,310,000.00	266,196,066.22	84.28	506,215,153.36
021502100100	College of Agriculture, Science & Technology. Lafia		344,812,609.24	917,410,000.00	572,597,390.76	37.59	374,555,131.13
021510200100	Nasarawa Agricultural Development Programme (NADP)		91,260,203.62	125,715,000.00	34,454,796.38	72.59	78,165,059.06
021511000100	Nasarawa State Fadama Coordinating Office		164,850,857.14	558,652,000.00	393,801,142.86	29.51	114,264,240.25
022000100100	Ministry of Finance, Budget & Planning		1,500,657,423.77	2,425,146,039.08	924,488,615.31	61.88	1,715,860,745.55
022000200100	Nasarawa Debt Management Office		40,714,045.22	73,870,000.00	33,155,954.78	55.12	15,741,721.66
022000700100	Office of the Accountant-General		1,064,715,363.51	2,243,800,000.00	1,179,084,636.49	47.45	1,209,790,767.43
022000704000	Project Financial Management Unit (PFMU)		13,363,422.39	29,575,000.00	16,211,577.61	45.18	10,536,606.08
022000800100	Board of Internal Revenue Service		675,022,064.21	693,080,000.00	18,057,935.79	97.39	551,173,932.02
022001200100	Nasarawa State CARES Coordinating Unit (SCCU)		308,299,921.61	324,540,000.00	16,240,078.39	95.00	91,419,936.84
022001300100	Nasarawa State Efficiency Unit		23,691,792.28	46,735,000.00	23,043,207.72	50.69	
022200100100	Ministry of Trade, Industry & Investment		116,981,466.45	345,650,000.00	228,668,533.55	33.84	127,364,577.04
022201800100	Nasarawa State Investment & Development Agency		1,032,509,405.79	2,119,450,000.00	1,086,940,594.21	48.72	145,898,569.48
022205300100	Nasarawa State Market Management Bureau		45,805,189.10	80,410,000.00	34,604,810.90	56.96	33,080,967.92
022800100100	Ministry of Science, Technology & Innovation		75,567,579.85	323,120,000.00	247,552,420.15	23.39	190,539,749.14
022800700100	N/S Information Tech. & Degital Economy Agency		109,417,862.80	152,510,000.00	43,092,137.20	71.74	
022810200100	Wing Commander A. Ibrahim Vocational & Tech. Institute		76,796,372.49	213,850,000.00	137,053,627.51	35.91	
023400100100	Ministry of Works, Housing & Transport		102,562,746.14	328,723,000.00	226,160,253.86	31.20	139,543,325.40
023400200100	N/S Motor Veh. Adm. & Tracffic Management Agency		55,098,074.00	111,600,000.00	56,501,926.00	49.37	
023400300100	Nasarawa Electricity Power Agency (NaEPA)		426,519,631.52	807,994,725.06	381,475,093.54	52.79	586,419,640.37
023800400100	Nasarawa Bureau of Statistics (NSBS)		8,440,044.00	216,850,000.00	208,409,956.00	3.89	
025200100100	Ministry of Water Resources & Rural Development		40,395,199.25	300,250,000.00	259,854,800.75	13.45	
025210200100	Nasarawa State Water Board		1,769,177,151.72	1,970,250,000.00	201,072,848.28	89.79	883,880,444.68
025210300100	N/State Rural Water Supply & Sanitation Agency (RUWASSA)		144,165,102.09	586,700,000.00	442,534,897.91	24.57	239,129,417.29
026000100100	Ministry of Lands & Urban Development		58,620,920.56	126,230,000.00	67,609,079.44	46.44	101,787,747.84
026000200100	Nasarawa Urban Development Agency		150,597,906.16	182,380,000.00	31,782,093.84	82.57	84,205,147.36
026000300100	Nasarawa Geographic Information Service (NAGIS)		248,248,273.65	367,650,000.00	119,401,726.35	67.52	288,712,044.37
026000400100	Greater Karu Development Control Agency			37,755,000.00	37,755,000.00	-	-
	Total Economic Sector		10,115,404,562.34	17,403,205,764.14	7,287,801,201.80	58.12	7,488,284,924.27
	III. LAW AND JUSTICE SECTOR						
031801100100	Judicial Service Commission		474,365,408.74	692,322,000.00	217,956,591.26	68.52	99,821,559.46
031805100100	High Court of Justice		519,436,464.02	652,790,000.00	133,353,535.98	79.57	405,414,826.60
031805200100	Customary Court of Appeal		78,272,149.79	158,100,000.00	79,827,850.21	49.51	138,808,187.54
031805300100	Sharia Court of Appeal		103,494,747.41	170,130,000.00	66,635,252.59	60.83	62,503,940.69
032600100100	Ministry of Justice		544,478,626.09	683,269,753.38	138,791,127.29	79.69	552,021,548.49
	Total Law and Justice Sector		1,720,047,396.05	2,356,611,753.38	636,564,357.33	72.99	1,258,570,062.78

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
5	IV. SOCIAL SECTOR	NOTE	₦	₦	₦	ON TOTAL	₦
051300100100	Ministry of Youth & Sports Development		1,310,776,235.51	1,593,180,000.00	282,403,764.49	82.27	1,054,260,898.53
051305100100	Nasarawa Youth Empowerment Office - NAYES		25,821,189.60	41,890,000.00	16,068,810.40	61.64	47,448,445.36
051400100100	Ministry of Women Affairs & Social Development		261,869,329.01	603,050,000.00	341,180,670.99	43.42	864,730,042.57
051405500100	Nasarawa State Disability Rights Commission		31,784,078.53	78,820,000.00	47,035,921.47	40.32	65,527,141.76
054400100100	Min. of Special Duties - Humanatarian, Social Servives & NGOs		281,176,813.66	288,125,000.00	6,948,186.34	97.59	
054400200100	Nasarawa State Social Investment Office		523,006,162.34	583,950,000.00	60,943,837.66	89.56	396,618,957.82
051700100100	Ministry of Education		1,518,424,245.79	2,054,402,707.00	535,978,461.21	73.91	608,686,332.17
051700300100	Nasarawa State Universal Basic Education Board		194,168,120.44	298,700,000.00	104,531,879.56	65.00	213,743,910.20
051700800100	Nasarawa State Library Board		-	125,510,000.00	125,510,000.00	-	126,988,756.96
051701100100	Nasarawa State Bilingual Education Project		28,736,981.07	270,540,000.00	241,803,018.93	10.62	
051701800100	Isa Mustapha Agwai I Polytechnic, Lafia		670,068,660.55	1,249,640,751.30	579,572,090.75	53.62	764,683,116.86
051701900100	College of Education, Akwanga		490,634,172.71	813,600,000.00	322,965,827.29	60.30	849,169,728.98
051702100100	Nasarawa State University, Keffi		2,081,175,487.93	2,885,400,000.00	804,224,512.07	72.13	1,651,973,197.48
051702600100	Special School, Lafia		114,478,972.64	282,612,000.00	168,133,027.36	40.51	151,768,316.50
051705400100	Teachers Service Commission		21,981,095.06	78,270,000.00	56,288,904.94	28.08	34,316,898.43
051705500100	Vocational & Relevant Technology		19,248,757.25	78,200,000.00	58,951,242.75	24.61	27,536,050.61
051705600100	Scholarship Board		621,040,713.49	809,560,000.00	188,519,286.51	76.71	404,189,276.72
052100100100	Ministry of Health		370,810,190.17	1,192,300,246.62	821,490,056.45	31.10	645,743,544.09
052100200100	Nasarawa State Health Insurance Agency		72,463,049.14	146,250,000.00	73,786,950.86	49.55	48,812,456.95
052100300100	Primary Healthcare Development Agency		329,291,083.35	1,020,210,012.44	690,918,929.09	32.28	1,566,960,349.68
052100500100	Nasarawa State Infectious Disease & Research Centre		20,930,460.97	176,100,000.00	155,169,539.03	11.89	113,585,107.30
052110100100	Dalhatu Araf Specialist Hospital		149,410,741.25	1,206,100,000.00	1,056,689,258.75	12.39	1,027,760,915.50
052110200100	Hospitals Management Board		1,073,185,367.59	1,101,250,000.00	28,064,632.41	97.45	654,668,170.42
052110200200	General Hospital, Agbashi		6,520,569.81	6,970,000.00	449,430.19	93.55	3,084,396.42
052110200300	General Hospital, Akwanga		67,827,931.30	70,000,000.00	2,172,068.70	96.90	54,643,928.90
052110200400	General Hospital, Assakio			19,300,000.00	19,300,000.00	-	
052110200500	General Hospital, Awe		21,864,218.49	23,000,000.00	1,135,781.51	95.06	12,146,215.48
052110200600	General Hospital, Azara			14,900,000.00	14,900,000.00	-	
052110200700	General Hospital, Doma		50,679,977.00	52,465,000.00	1,785,023.00	96.60	30,116,979.17
052110200800	General Hospital, Garaku		21,465,292.62	22,461,000.00	995,707.38	95.57	16,353,312.16
052110200900	General Hospital, Gudi			13,800,000.00	13,800,000.00	-	
052110201000	General Hospital, Karu		18,231,762.43	22,000,000.00	3,768,237.57	82.87	
052110201100	General Hospital, Keana		20,133,089.25	21,270,000.00	1,136,910.75	94.65	14,399,959.55
052110201200	General Hospital, Keffi		56,885,755.57	61,020,000.00	4,134,244.43	93.22	28,892,265.82
052110201300	Mararaba Gurku Medical Centre		57,555,044.17	60,700,000.00	3,144,955.83	94.82	50,598,675.51
052110201400	General Hospital, Mararaba-Udege		10,667,243.16	13,049,000.00	2,381,756.84	81.75	8,236,417.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
5			₦	₦	₦	ON TOTAL	₦
052110201500	General Hospital, Nasarawa		66,888,994.56	68,320,000.00	1,431,005.44	97.91	34,594,091.61
052110201600	General Hospital, Nassarawa Eggon		46,668,366.08	50,080,000.00	3,411,633.92	93.19	20,499,180.44
052110201700	General Hospital, Obi		32,045,431.42	34,418,000.00	2,372,568.58	93.11	12,504,822.22
052110201800	General Hospital, Panda		9,284,214.18	10,130,000.00	845,785.82	91.65	5,121,370.93
052110201900	General Hospital, Toto		22,873,472.90	23,420,000.00	546,527.10	97.67	10,355,522.09
052110202000	General Hospital, Uke		19,622,660.50	21,490,000.00	1,867,339.50	91.31	9,763,177.71
052110202100	General Hospital, Umaisha		4,045,282.94	7,370,000.00	3,324,717.06	54.89	2,686,271.67
052110202200	General Hospital, Wamba		35,419,250.72	36,700,000.00	1,280,749.28	96.51	18,934,542.75
052110400100	School of Nursing & Midwifery, Lafia		34,659,791.20	81,350,000.00	46,690,208.80	42.61	10,559,981.50
052110600100	College of Health Science & Technology, Keffi		122,103,806.72	182,617,204.00	60,513,397.28	66.86	123,075,262.41
052111300100	N/State Drugs & Supplies Management Agency		2,566,615,388.10	2,908,800,000.00	342,184,611.90	88.24	163,742,481.74
053500100100	Ministry of Environment & Natural Resources		167,273,300.42	294,660,000.00	127,386,699.58	56.77	315,428,316.12
053501600100	Environmental Protection Agency		6,668,993.75	36,320,000.00	29,651,006.25	18.36	6,644,341.00
053505300100	Nasarawa State Waste Management Bureau		544,233,636.45	588,804,726.86	44,571,090.41	92.43	484,870,797.71
055100100100	Min for Local Govt, Community Dev & Chieftaincy Affairs		172,877,386.85	279,020,250.00	106,142,863.15	61.96	139,945,116.96
055105700100	Community & Social Development Agency (CSDA)		860,404,917.21	962,450,800.00	102,045,882.79	89.40	152,866,365.04
055105800100	Nasarawa State Bureau for Rural Development		29,776,995.54	61,400,000.00	31,623,004.46	48.50	24,607,593.31
	Total Social Sector		15,283,774,681.39	23,025,946,698.22	7,742,172,016.83	66.38	13,073,843,000.11
	GRAND TOTAL OVERHEAD COSTS		55,959,592,265.40	78,207,766,525.79	22,248,174,260.39	71.55	38,480,689,332.14
6	CAPITAL EXPENDITURE	REF. NO 6	153,107,944,193.72	206,256,774,325.22	53,148,830,131.50	74.23	53,396,213,133.37
	I. Administrative Sector	3					
011100100100	Office of the Executive Governor		28,439,850.57	28,500,000.00	60,149.43	99.79	5,905,625.00
011100100200	Deputy Governor's Office		7,240,000.00	44,000,000.00	36,760,000.00	16.45	118,000,000.00
011100300100	State Boundary Commission		6,970,300.00	24,150,000.00	17,179,700.00	28.86	23,000,000.00
011100500100	Office of the SSA to His Excellency on SDGs		206,580,320.45	698,500,000.00	491,919,679.55	29.57	1,050,264,989.62
011100800100	State Emergency Management Agency		48,035,375.00	187,750,000.00	139,714,625.00	25.58	
011101000100	N/State Bureau of Public Procurement (NSBPP)		9,132,601.46	34,200,000.00	25,067,398.54	26.70	20,033,250.00
011103500100	Office of the Hon. Comm for Special Duties - Legal Matters						20,220,000.00
011118400100	Nasarawa State Pension Bureau		55,262,630.94	139,000,000.00	83,737,369.06	39.76	7,000,000.00
011118500100	Human Capital Development State Office			22,000,000.00	22,000,000.00	-	
012400100100	Ministry of Special Duties - Security & Sundry Matters		1,317,154,200.00	2,325,000,000.00	1,007,845,800.00	56.65	
016100100100	Office of the Secretary to the State Government		2,019,910,907.92	2,020,000,000.00	89,092.08	100.00	2,960,820,680.89
016100400100	Nasarawa State Liaison Office Abuja		43,895,900.00	60,000,000.00	16,104,100.00	73.16	81,000,000.00
016103700100	Muslim Pilgrims Welfare Board			17,000,000.00	17,000,000.00	-	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
6			₦	₦	₦	ON TOTAL	₦
016103800100	Christian Pilgrims Welfare Board		46,278,857.50	51,000,000.00	4,721,142.50	90.74	0.00
011200300100	Nasarawa State House of Assembly		1,940,500,000.00	1,952,000,000.00	11,500,000.00	99.41	449,249,230.00
011200400100	State House of Assembly Service Commission		36,700,000.00	320,000,000.00	283,300,000.00	11.47	97,900,000.00
012300100100	Ministry of Information, Culture & Tourism		328,900,483.18	2,359,700,000.00	2,030,799,516.82	13.94	230,841,000.00
012300300100	Nasarawa Broadcasting Service		21,968,300.00	153,500,000.00	131,531,700.00	14.31	70,671,900.00
012500100100	Office of the Head of Civil Service		14,101,500.00	287,000,000.00	272,898,500.00	4.91	107,996,147.16
014000100100	Office of Auditor General - State			69,400,000.00	69,400,000.00	-	53,787,400.00
014000200100	Office of the Auditor General - Local Government		9,243,610.00	17,000,000.00	7,756,390.00	54.37	4,942,500.00
014700100100	Civil Service Commission		70,188,465.50	113,000,000.00	42,811,534.50	62.11	41,520,000.00
014900100100	Local Government Service Commission			92,800,000.00	92,800,000.00	-	38,000,000.00
014800100100	N/State Independent Electoral Commission (NASIEC)		50,861,202.50	562,000,000.00	511,138,797.50	9.05	107,793,000.00
	Total Administrative Sector		6,261,364,505.02	11,577,500,000.00	5,316,135,494.98	54.08	5,488,945,722.67
	II. Economin Sector	4					
021500100100	Ministry of Agriculture & Water Resources		2,142,140,713.00	4,005,000,000.00	1,862,859,287.00	53.49	235,621,944.97
021502100100	College of Agriculture, Science & Technology. Lafia		639,255,549.42	2,315,000,000.00	1,675,744,450.58	27.61	206,500,000.00
021510200100	Nasarawa Agricultural Development Programme (NADP)						47,862,892.02
021511000100	Nasarawa State Fadama Coordinating Office		19,345,995,487.80	19,358,957,582.00	12,962,094.20	99.93	3,023,280,834.00
022000100100	Ministry of Finance, Budget & Planning		40,840,250.00	256,000,000.00	215,159,750.00	15.95	124,775,615.00
022000200100	Nasarawa State Debt Management Office		12,842,500.00	63,500,000.00	50,657,500.00	20.22	
022000700100	Office of the Accountant-General		780,053,362.10	1,298,000,000.00	517,946,637.90	60.10	162,311,938.50
022000704000	Project Financial Management Unit (PFMU)			26,950,000.00	26,950,000.00	-	
022000800100	Board of Internal Revenue Service		185,366,366.73	188,000,000.00	2,633,633.27	98.60	156,428,517.00
022001200100	Nasarawa State CARES Coordinating Unit (SCCU)		28,919,000.00	36,000,000.00	7,081,000.00	80.33	23,916,192.00
022001300100	Nasarawa State Efficiency Unit		4,221,200.00	17,000,000.00	12,778,800.00	24.83	
022200100100	Ministry of Trade, Industry & Investment		1,456,717,639.10	4,855,000,000.00	3,398,282,360.90	30.00	892,024,046.45
022201800100	Nasarawa State Investment & Development Agency		1,975,105,953.90	4,816,200,000.00	2,841,094,046.10	41.01	144,531,500.00
022205300100	Nasarawa State Market Management Bureau		24,558,457.50	71,000,000.00	46,441,542.50	34.59	20,680,477.96
022800100100	Ministry of Science, Technology & Innovation		141,357,363.86	809,000,000.00	667,642,636.14	17.47	190,401,848.75
022800700100	N/S Information Tech. & Degital Economy Agency		100,000.00	151,000,000.00	150,900,000.00	0.07	
022810200100	Wing Commander A. Ibrahim Vocational & Tech. Institute		50,317,930.00	50,500,000.00	182,070.00	99.64	
023400100100	Ministry of Works, Housing & Transport		38,304,173,970.50	42,082,369,802.33	3,778,195,831.83	91.02	13,430,976,551.33
023400200100	N/S Motor Veh. Administration & Tracffic Management		10,895,235.00	100,000,000.00	89,104,765.00	10.90	
023400300100	Nasarawa Electricity Power Agency (NaEPA)		4,674,223,065.50	5,393,000,000.00	718,776,934.50	86.67	1,366,210,789.85
023800400100	Nasarawa Bureau of Statistics (NSBS)			105,000,000.00	105,000,000.00	-	
025200100100	Ministry of Water Resources & Rural Development		107,414,621.97	170,000,000.00	62,585,378.03	63.19	
025210200100	Nasarawa State Water Board		44,046,036.34	1,008,000,000.00	963,953,963.66	4.37	33,250,000.00
025210300100	N/State Rural Water Supply & Sanitation Agency (RUWASSA)		68,266,091.19	373,000,000.00	304,733,908.81	18.30	199,100,377.52

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
6			₦	₦	₦	ON TOTAL	₦
026000100100	Ministry of Lands & Urban Agency		2,416,788,273.59	2,875,000,000.00	458,211,726.41	84.06	319,933,599.71
026000200100	Nasarawa Urban Development Board		44,884,668,384.55	49,013,208,480.33	4,128,540,095.78	91.58	4,681,438,161.05
026000300100	Nasarawa Geographic Information Service (NAGIS)		700,157,254.63	895,000,000.00	194,842,745.37	78.23	434,202,930.59
026000400100	Greater Karu Development Control Agency		-	1,477,000,000.00	1,477,000,000.00	-	-
	Total Economic Sector		118,038,424,706.68	141,808,685,864.66	23,770,261,157.98	83.24	25,693,448,216.70
	III. Law & Justice Sector	5					
031801100100	Judicial Service Commission		182,001,586.53	293,500,000.00	111,498,413.47	62.01	87,139,840.00
031805100100	High Court of Justice		106,343,700.00	345,200,000.00	238,856,300.00	30.81	125,235,470.40
031805200100	Customary Court of Appeal		7,225,000.00	129,900,000.00	122,675,000.00	5.56	76,863,000.00
031805300100	Sharia Court of Appeal		3,010,000.00	83,500,000.00	80,490,000.00	3.60	82,550,000.00
032600100100	Ministry of Justice		122,620,000.00	711,000,000.00	588,380,000.00	17.25	64,836,850.00
	Total Law & Justice		421,200,286.53	1,563,100,000.00	1,141,899,713.47	26.95	436,625,160.40
	IV. Social Sector	6					
051300100100	Ministry of Youth & Sports Development		2,050,183,949.52	2,350,000,000.00	299,816,050.48	87.24	295,825,978.97
051305100100	Nasarawa Youth Empowerment Office - NAYES		10,999,939.04	99,000,000.00	88,000,060.96	11.11	-
051400100100	Ministry of Women Affairs & Social Development		2,000,000.00	553,000,000.00	551,000,000.00	0.36	-
051405500100	Nasarawa State Disability Rights Commission		11,897,000.00	89,800,000.00	77,903,000.00	13.25	-
054400100100	Min. of Special Duties - Humanatarian, Social Servives & NGOs		4,000,000.00	518,050,000.00	514,050,000.00	0.77	-
054400200100	Nasarawa State Social Investment Office		-	95,500,000.00	95,500,000.00	-	-
051700100100	Ministry of Education		858,432,366.04	2,393,867,298.94	1,535,434,932.90	35.86	610,099,574.81
051700300100	Nasarawa State Universal Basic Education Board		2,924,510,969.08	4,207,650,978.94	1,283,140,009.86	69.50	3,462,729,386.76
051700800100	Nasarawa State Library Board		-	335,000,000.00	335,000,000.00	-	53,031,080.54
051701100100	Nasarawa State Blingual Education Project		-	247,040,000.00	247,040,000.00	-	
051701800100	Isa Mustapha Agwai I Polytechnic, Lafia		533,006,404.47	1,448,206,594.92	915,200,190.45	36.80	785,059,503.30
051701900100	College of Education, Akwanga		1,429,000,698.00	2,298,511,987.76	869,511,289.76	62.17	1,351,972,472.66
051702100100	Nasarawa State University, Keffi		2,432,218,844.24	2,906,000,000.00	473,781,155.76	83.70	2,885,698,860.84
051702600100	Special School, Lafia		40,942,547.35	220,500,000.00	179,557,452.65	18.57	153,670,512.25
051705400100	Teachers Service Commission		19,955,000.00	27,500,000.00	7,545,000.00	72.56	-
051705500100	Vocational & Relevant Technology		-	89,000,000.00	89,000,000.00	-	35,000,000.00
051705600100	Scholarship Board		-	51,000,000.00	51,000,000.00	-	-
052100100100	Ministry of Health		2,270,753,817.10	3,272,250,000.00	1,001,496,182.90	69.39	348,375,908.15
052100200100	Nasarawa State Health Insurance Agency		5,662,000.00	39,000,000.00	33,338,000.00	14.52	27,217,000.00
052100300100	Primary Healthcare Development Agency		718,047,111.02	1,180,000,000.00	461,952,888.98	60.85	674,846,831.68
052100500100	Nasarawa State Infectious Disease & Research Centre		199,700,000.00	400,000,000.00	200,300,000.00	49.93	131,950,000.00
052110100100	Dalhatu Araf Specialist Hospital		1,341,961,856.30	1,665,000,000.00	323,038,143.70	80.60	300,867,074.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	ECONOMIC CODE	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
6		NOTE	₦	₦	₦	ON TOTAL	₦
052110200100	Hospitals Management Board		721,164,189.03	1,275,000,000.00	553,835,810.97	56.56	187,925,577.26
052110400100	School of Nursing & Midwifery, Lafia		-	130,000,000.00	130,000,000.00	-	-
052110600100	College of Health Science & Technology, Keffi		98,108,523.07	680,000,000.00	581,891,476.93	14.43	339,491,700.00
052111300100	Nasarawa State Drugs Supplies and Management Agency		70,092,405.70	711,000,000.00	640,907,594.30	9.86	1,180,346,805.46
053500100100	Ministry of Environment & Natural Resources		3,170,112,304.04	3,591,000,000.00	420,887,695.96	88.28	3,087,379,711.21
053501600100	Environmental Protection Agency		17,306,005.00	102,000,000.00	84,693,995.00	16.97	
053505300100	Nasarawa State Waste Management Bureau		143,311,650.00	756,811,600.00	613,499,950.00	18.94	305,908,551.99
055100100100	Min for Local Govt, Community Dev & Chieftaincy Affairs			377,000,000.00	377,000,000.00	-	320,250,000.00
055105700100	Community & Social Development Agency (CSDA)		3,903,848,724.74	4,107,800,000.00	203,951,275.26	95.04	2,273,447,184.00
055105800100	Nasarawa State Bureau for Rural Development		5,409,738,391.75	15,091,000,000.00	9,681,261,608.25	35.85	2,966,100,319.72
	Total Capital Expenditure - Social Sector		28,386,954,695.49	51,307,488,460.56	22,920,533,765.07	55.33	21,777,194,033.60
7	CONSOLIDATED REVENUE FUND CHARGES	REF NO.					
	External Loans Interests	7A	749,424,145.39	1,100,000,000.00	350,575,854.61	68.13	306,970,180.37
	Internal Loans Interests	7C	124,196,268.32	3,000,000,000.00	2,875,803,731.68	4.14	3,078,229,223.38
	Other Charges		3,580,562.76	-	-	-	
	Total		877,200,976.47	4,100,000,000.00	3,222,799,023.53	21.40	3,385,199,403.75
8	AIDS AND GRANTS RECEIVED:		69,691,158,573.94	30,479,590,193.01	39,211,568,380.93	228.65	15,389,254,266.19
	A: Domestic Grants/Aids Received	REF. NO. 8					
i.	Nasarawa State AIDS Control Agency (NASACA)		-	2,000,000.00	(2,000,000.00)	-	
ii.	Ministry of Finance, Budget & Planning		27,204,679,444.17	100,000,000.00	27,104,679,444.17	27,204.68	
iii.	Office of the SSA to His Excellency on SDGs		-	250,000,000.00	(250,000,000.00)	-	
iv.	Office of the Secretary to the State Government		-	100,000,000.00	(100,000,000.00)	-	
v.	College of Agriculture, Science & Technology. Lafia		-	1,800,000,000.00	(1,800,000,000.00)	-	
vi.	Nasarawa State Universal Basic Education Board		-	5,401,389,680.57	(5,401,389,680.57)	-	
vii.	Isah Mustapha Agwai I Polytechnic	Ref.No. 8	410,505,776.22	1,000,000,000.00	(589,494,223.78)	41.05	1,029,057,351.97
viii.	College of Education, Akwanga	Ref.No. 8	1,513,882,741.77	1,600,000,000.00	(86,117,258.23)	94.62	332,202,935.44
ix.	Nasarawa State University, Keffi	Ref.No. 8	2,832,863,225.23	3,000,000,000.00	(167,136,774.77)	94.43	1,371,122,986.58
x.	Primary Healthcare Development Agency		-	403,459,012.44	(403,459,012.44)	-	
xi.	Ministry of Environment & Solid Minerals		-	4,000,000,000.00	(4,000,000,000.00)	-	665,000.00
xii.	Office of the Auditor General - Local Government		-	10,000,000.00	(10,000,000.00)	-	
xiii.	Local Government Service Commission		-	100,000,000.00	(100,000,000.00)	-	
xiv.	Primary Healthcare Development Agency	Ref.No. 8	51,959,927.98	180,000,000.00	(128,040,072.02)	28.87	84,613,452.61
xv.	Hospital Management Board	Ref.No. 8	6,641,000.00	11,000,000.00	(4,359,000.00)	60.37	15,656,144.31
xvi.	Nasarawa State Universal Basic Education	Ref.No. 8					5,672,020,913.35

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024							
NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
8		NOTE	₦	₦	₦	ON TOTAL	₦
xvii.	State Emergency Management Agency		-	10,000,000.00	(10,000,000.00)	-	
xviii.	Ministry of Agriculture		-	29,000,000.00	(29,000,000.00)	-	
xix.	Nasarawa State Disability Rights Commission		-	15,500,000.00	(15,500,000.00)	-	
xx.	Nasarawa State University, Keffi		-	10,000,000.00	(10,000,000.00)	-	
xxi.	Nasarawa State Health Insurance Agency		-	5,280,000.00	(5,280,000.00)	-	
xxii.	Nasarawa State Infectious Disease & Research Centre		-	50,000,000.00	(50,000,000.00)	-	
xxiii.	Min. of Special Duties - Humanitarian, Social Services & NGOs		-	1,500,000,000.00	(1,500,000,000.00)	-	
xxiv.	Hospital Management Board	Ref.No. 8	18,672,498.04	32,000,000.00	(13,327,501.96)	58.35	5,156,331.10
xxv.	Hospital Management Board						530,000.00
	Total Domestic/Aids Grants		32,039,204,613.41	19,609,628,693.01	12,429,575,920.40	163.39	8,511,025,115.36
	B: Foreign Grants/Aids Received						
i.	Ministry of Environment & Natural Resources	Ref.No. 8	22,379,135,070.49		22,379,135,070.49		2,554,218,378.00
ii	Ministry of Finance, Budget & Planning (SABER) ($4,020,940.44)	Ref.No. 8	6,513,923,512.80	60,000,000.00	6,453,923,512.80	10,856.54	
iii.	Primary Healthcare Development Agency	Ref.No. 8	60,446,668.24	400,000,000.00	(339,553,331.76)	15.11	
iv.	Nasarawa State Drugs & Supplies Management Agency		-	327,961,500.00	(327,961,500.00)	-	
v.	Ministry of Education	Ref.No. 8	8,000,000,000.00	8,470,000,000.00	(470,000,000.00)	94.45	
vi.	Ministry of Health		-	300,000,000.00	(300,000,000.00)	-	
vii.	Primary Healthcare Development Agency		-	200,000,000.00	(200,000,000.00)	-	
viii.	State Emergency Management Agency		-	10,000,000.00	(10,000,000.00)	-	
ix.	Nasarawa State AIDS Control Agency (NASACA)		-	28,000,000.00	(28,000,000.00)	-	
x.	Nasarawa State Human Capital Development Agency	Ref.No. 8	43,487,209.00	49,000,000.00	(5,512,791.00)	88.75	
xi.	Ministry of Agriculture		-	15,000,000.00	(15,000,000.00)	-	
xii.	Ministry of Finance, Budget & Planning		-	50,000,000.00	(50,000,000.00)	-	
xiii.	Ministry of Education		-	133,000,000.00	(133,000,000.00)	-	
xiv.	Nasarawa State Drugs & Supplies Management Agency	Ref.No. 8	654,961,500.00	827,000,000.00	(172,038,500.00)	79.20	
xv.	Ministry of Agriculture				-		39,498,466.00
xvi.	Ministry of Health				-		45,000,000.00
xvii.	Primary Healthcare Development Agency				-		944,839,815.90
xviii.	Ministry of Health				-		538,262,445.00
xix.	Ministry of Women Affairs				-		202,768,274.20
xx.	Primary Healthcare Development Agency				-		96,438,690.73
xxi.	Ministry of Environment & Solid Minerals				-		2,457,203,081.00
	Total Foreign/Aids Grants		37,651,953,960.53	10,869,961,500.00	26,781,992,460.53	346.39	6,878,229,150.83

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS	REF. NOTE	ACTUAL 2024 ₦	FINAL BUDGET 2024 ₦	VARIANCE ₦	PERFORMANCE ON TOTAL	ACTUAL 2023 ₦
9	DOMESTIC/FOREIGN LOANS/BORROWINGS		14,194,629,110.00	61,129,048,745.05	(46,934,419,635.05)	23.22	-
	A: DOMESTIC LOANS						
	Nasarawa State Human Capital Development Agency		-	250,000,000.00	(250,000,000.00)	-	
	Office of the Accountant-General		-	51,500,000,000.00	(51,500,000,000.00)	-	
	Primary Healthcare Development Agency		-	229,048,745.05	(229,048,745.05)	-	
	Total Domestic Loans		-	51,979,048,745.05	(51,979,048,745.05)	-	
	B: Foreign LOANS						
	Ministry of Finance, Budget & Planning		14,194,629,110.00	9,150,000,000.00	5,044,629,110.00	155.13	-
	Primary Healthcare Development Agency		-	1,807,746,545.60	(1,807,746,545.60)	-	
	Ministry of Environment & Natural Resources		-	13,758,072,948.84	(13,758,072,948.84)	-	
	Total Foreign Loans		14,194,629,110.00	9,150,000,000.00	5,044,629,110.00	155.13	-
10	EXTERNAL LOANS REPAYMENT	7A					
i.	N/State - Plateau State Water Project (CHF)		19,181,191.10				9,018,955.73
ii.	N/State - Plateau State Water Project (USD)		69,656,333.75				33,576,517.27
iii.	N/State - Plateau State Water Proj. - (EUR) -ADF		16,235,452.59				7,767,167.15
iv.	N/State Health System Dev. Project I - (IDA)		120,219,999.67				61,286,534.85
v.	N/State Comm. Based Urban Dev. Project - (IDA)		974,566,711.09				496,821,908.43
vi.	Nasarawa State HIV/AIDS Programme - (IDA)		385,238,439.34				208,115,078.14
vii.	N/State Community & Social Dv. Project - (IDA)		136,302,972.01				65,312,263.25
viii.	Nasarawa State Third Fadama Projetcs - (IDA)		197,367,811.77				99,916,826.30
ix.	N/State Health System Dev. Project II - (IDA)		95,976,720.63				48,927,730.61
x.	N/State Health Investment Project - (IDA)		702,013,764.82			-	184,484,196.00
xii.	N/State - Accelerated Nutrition Results - IDA		156,685,646.34				
xiii.	N/State - Nigeria For Women Scale-up Project - IDA						
				2,350,000,000.00	2,350,000,000.00		
	Total External Loans Repayment		2,873,445,043.11	2,350,000,000.00	(523,445,043.11)	122.27	1,215,227,177.73

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024							
NOTE	DETAILS	REF.	ACTUAL 2024	FINAL BUDGET 2024	VARIANCE	PERFORMANCE	ACTUAL 2023
		NOTE	₦	₦	₦	ON TOTAL	₦
11	INTERNAL LOANS REPAYMENT:	Ref No. 7B					
i	5BN - State Bond		1,497,198,478.34				976,177,952.88
	NOTE:						
	Oustanding Loan as at December 2023	7B		₦1,497,198,478.34			
	Deductios from FAAC in 2024		₦249,445,345.66				
	Sinking Fund Inveestment applied		₦1,371,949,401.00	(1,621,394,746.66)			
	Difference applied to Internal Loan Interest			124,196,268.32			
11A	INTERNAL LOANS SWAP/WAIVER	Ref No. 7B					
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc		3,298,179,555.85				64,054,656.88
iii.	10BN - Infrastructural Dev. Loan - Access Bank Plc		8,431,096,382.03				151,013,236.00
iv.	Budget Support Facility		16,687,702,511.52				70,980,722.14
v.	Bridging Finance Facility		18,043,082,742.84				
				2,700,000,000.00			
	Total Internal Loans Repayment		46,460,061,192.24	1,202,801,521.66	(45,257,259,670.58)	3,862.65	1,262,226,567.90

NASARAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
NOTES	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
				₦	₦
12	PROJECTS & PROG. INTERVENTION FUNDS:				
1	FIDELITY BANK - SOCU	Fidelity Bank Plc	5030081220		2,052.27
2	NASARAWA - SOCU (NASSP - SU) PROGRAM	ZENITH BANK	1229316655	2,986,297.65	
3	STATE CASH TRANSFER UNIT (SCTU)	ZENITH BANK	1215702004	77,283,035.43	251,156,558.90
4	RENEW HOPE CASH TRANSFER UNIT	ZENITH BANK	1229316435	1,050,033.47	15,332,058.69
5	ACReSAL (IDA ACCOUNT)	FCMB		13,672,166,310.80	1,857,203,232.00
6	ACReSAL (GCC ACCOUNT)	FCMB		93,127,938.97	211,047,131.00
7	ACReSAL DRAW DOWN ACCOUNT	FCMB		407,936.44	4,940,322.00
8	ACReSAL BID ACCOUNT	FCMB	2000246005	1,172,940.10	
9	FIDELITY - IMPACT (IDA ACCOUNT)	Fidelity Bank Plc		4,769,164,298.00	3,166,415,166.00
10	FIDELITY - IMPACT (GCC ACCOUNT)	Fidelity Bank Plc		25,697,339.00	29,237,129.00
11	FIDELITY - IMPACT (DRAW DOWN ACCOUNT)	Fidelity Bank Plc		87,697.00	484,685.00
12	FIDELITY - IMPACT(IDA INTEREST)	Fidelity Bank Plc		8,336,032.00	
13	NASIDA - SABER (USD) (3031,012,987.2)	Fidelity Bank Plc	5030138708	450,000,000.00	
14	FCMB - ANRIN IDA PROJECT ACCOUNT	FCMB	5833449023	54,763,492.80	52,216,631.00
15	FCMB - ANRIN NAPHDA DLI ACCOUNT	FCMB	5833449078	81,398,625.29	32,801,508.00
16	FCMB - ANRIN GCC ACCOUNT	FCMB	5833449061	26,514.50	26,515.00
17	FCMB - ANRIN DRAW DOWN PIU ACCOUNT	FCMB	5833449016	81,369,768.56	66,425,690.00
18	UNICEF COORDINATING UNIT	Zenith Bank	1011842661	7,821.26	4,384.26
19	UNICEF MINISTRY OF HEALTH	FIRST BANK PLC	2000545009	90,283.80	446,596.44
20	CoPREP	ACCESS BANK	1406633544		202,768,274.20
21	FADAMA NG CARES	ZENITH BANK	1214091129	3,086,402,019.69	1,039,110,064.64
22	NASARAWA STBLCP-TB	ECO BANK	4200008043	1,253,540.65	31,673.38
23	NASARAWA STATE GFATM-MDR-TB	GTB	0242422607		31,673.33
24	CENTRAL BANK - Saving One-Million Life	CENTRAL BANK	035026621013		6,456.64
25	VCDP IFAD DRAW DOWN ACCOUNT	FCMB	6634417019	232,746,373.88	202,757,252.93
26	IFAD VCDP GCC	FCMB	1017005655	169,112,051.13	107,109,970.76
27	Isa Mustapha Agwai Polytechnic, Lafia	ZBN	1015237858	100,524,223.10	21,704,349.18
28	Isa Mustapha Agwai Polytechnic, Lafia	UBA	1002016062	40,228,339.13	928,032.98
29	Isa Mustapha Agwai Polytechnic, Lafia	UBA	1005520472		130,232.19
30	Isa Mustapha Agwai Polytechnic, Lafia	UBA	1014461656	85,066,424.72	100,705,225.98

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
NOTES	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
12				₦	₦
31	Isa Mustapha Agwai Polytechnic, Lafia	FBN	2005493744	165,062,035.21	432,713,367.13
32	Isa Mustapha Agwai Polytechnic, Lafia	ZBN	1010713375		81,428.53
33	Isa Mustapha Agwai Polytechnic, Lafia	FBN	2013728230		339,373.38
34	College of Agriculture, Lafia	STANBIC IBTC	9202175784	4,011,625.37	599,091.06
35	College of Agriculture, Lafia	ECO BANK	4202000285	1,330,109.03	304,223.38
36	College of Agriculture, Lafia	FBN	2000220767	44,174,358.61	35,927,067.91
37	College of Agriculture, Lafia	ZBN	1011174414	188,639.28	285,728.48
38	College of Agriculture, Lafia	ACCESS BANK	0015361384	2,268,142.50	769,781.14
39	College of Agriculture, Lafia	UNITY BANK	0015814168	2,784,418.18	338,653.18
40	College of Agriculture, Lafia	UNION BANK	0024624964	1,517,975.38	1,933,571.30
41	College of Education, Akwanga	UNITY	0008662507	16,875,030.03	1,628,954.68
42	College of Education, Akwanga	UBA	1013969959	522,332.78	249,490.43
43	College of Education, Akwanga	UBA	1015598340	11,764,194.34	16,758,331.10
44	College of Education, Akwanga	UBA	1007156501	149,265.19	149,719.67
45	College of Education, Akwanga	UBA	1026487378	15,303,240.53	
46	College of Education, Akwanga	ACCESS	0013159981	525,776.28	6,879,975.27
47	College of Education, Akwanga	ACCESS	0013160291	164,418.12	1,734,928.53
48	College of Education, Akwanga	ACCESS	0063009263	360,304.05	360,304.05
49	College of Education, Akwanga	ACCESS	0013160349	9,579,204.64	42,450,449.78
50	College of Education Akwanga	ACCESS	0063022000	53,366,008.80	31,995,246.53
51	NSUK ETF	ACCESS	0015164042	434,022,554.71	395,636,722.15
52	NSUK STUDENTS' ACCOUNT	ECO	4222000485	193,441,457.33	41,252,535.05
53	NSUK HEALTH SERVICES ACCOUNT	ECO	4222003015	3,000,334.63	7,708,895.04
54	NSUK TETFUND EDUCATION ACCOUNT	FIRST	2022355142	209,001,846.54	62,041,551.87
55	NASARAWA STATE UNIVERSITY,KEFFI	FIRST	2022220796	6,036,057.09	1,410,698.21
56	NASARAWA STATE UNIVERSITY HOLDING ACCT.	FIRST	2022226097	132,521.00	132,521.00
57	NUSK UBA CAPITAL	UBA	1016762601	6,867,916.63	2,201,478.93
58	NSUK STUDENTS' SCHOOL FEES COLLECTION ACCT.	ZENITH	1011448898	258,155,926.43	126,620,968.73
59	NASARAWA STATE UNIVERSITY,KEFFI (ACCESS MAIN)	ACCESS BANK	0015139929	103,066,958.95	12,191,896.73
60	Nasarawa State University, Keffi	MFB	1100014869	68,344.06	15,402,968.47
61	Nasarawa State University, Keffi	MFB	1100016667	5,839,105.29	3,770,293.27
62	N/S Universal UBE Matching Grant A/C - KEYSTONE	KEYSTONE	1007345082	-	3,817,256,050.62
	TOTAL PROJECTS & PROG. INTERVENTION FUNDS			24,584,049,438.35	12,424,149,131.37

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13	TREASURY BALANCES:				
1	Office of the SSA to His Excellency on SDGs	ZBN	1012840310	2,483,950.72	3,002,809.72
2	Office of the SSA to His Excellency on SDGs	ZBN	1013246421	20,781,710.36	162,543,085.45
3	Office of the SSA to His Excellency on SDGs	ZBN	1012496762	277,403.61	277,497.61
4	N/S Universal UBE Matching Grant A/C - Access	ACCESS BANK	1405865328		135,047.22
5	N/S Universal Basic Education Board - FCMB	FCMB	1474052017	4,069,246.66	4,105,316.24
6	Nasarawa State UBE Teachers PDP - Access	ACCESS BANK	0006278120	19,473,628.95	85,501,814.89
7	Nasarawa State Universal UBE BOARD	ZBN	1016721466	36,772.46	101,608.91
8	Nasarawa State Universal UBE BOARD BESDA	ZBN	1221469706	178,588.96	250,559,596.05
9	Nasarawa State Universal UBE BOARD PROJ MONITORING	KEYSTONE	1007390989	35,114,546.64	41,928,319.61
10	Nasarawa State Universal UBE BOARD SCH MAG COMMITT	ZBN	1010721172	1,463,618.66	3,951.91
11	Nasarawa State Bilingual Education Project	ZBN	1015802049	5,159.16	
12	Government House Administration	ZBN	1011412912	261,341.98	261,367.48
13	Government House Administration	ZBN	1228740697	5,226,563.20	37,109,271.95
14	Government House Administration	FIDELITY	5030037351	862.86	200,736.95
15	Government House Administration	FBN	2016647417	7,018,276.99	
16	Bureau for Public Procurement	POLARIS	4060013991	4,511,197.60	5,483,784.38
17	Bureau for Public Procurement	ZBN	1312353659	11,748,192.04	
18	AUDA-NEPAD STATE OFFICE	UBA	1025200222		2,750.50
19	Deputy Governor's Office	ZBN	1011270402	17,405,279.36	33,941,485.80
20	State Boundary Commission	FIDELITY	5030043367	921,286.13	13,517.38
21	State emergency Management Agency	FIDELITY	5030038884	815,587.81	
22	Office of the Secretary to the State Governemnt	ZBN	1016601490	74,652,837.80	
23	Office of the Secretary to the State Governemnt	UBA	1014181950	73,928,338.31	
24	Nasarawa State Liaison Office Abuja	UBA	1025607955	12,760,944.43	4,105,650.84

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
25	Human Capital Development State Office	UNITY BANK	0055908634	17,885,305.44	2,910,872.66
26	Human Capital Development State Office	ZENITH BANK	1221166153	236,271.41	
27	Ministry of Special Duties - Security & Sundry Matters	UBA	1026618602	1,208,911.19	
28	Office of the Hon. Commissioner for Special Duties - Legal M	ZENITH BANK	1228916766	308,402,019.69	489,353.87
29	Office of the Hon. Commissioner for Special Duties - Legal M	FCMB	9415382018		1,179.71
30	Nasarawa State AIDS Control Agency (NASACA)	ZBN	1014066505	4,593,487.43	186,813.63
31	Nasarawa State Pension Bureau	STANBIC IBTC	0002085181	1,955,806.01	1,578,454.25
32	Nasarawa State Pension Bureau	UBA	1017218569	10,625,914.47	20,678,178.30
33	Nasarawa State Pension Bureau	FIDELITY	5030021761	125,827,029.28	111,080,142.27
34	Nasarawa State Pension Bureau	ALTERNATIVE	0505717200	1,335,511.32	70,594.32
35	Muslim Pilgrims Welfare Board	ZBN	1013781539	2,559,004.20	
36	Christian Pilgrims Welfare Board	UNITY BANK	0015814467	758,247.58	3,732.62
37	Nasarawa State House of Assembly	FBN	2014437142	190,860.70	191,234.80
38	Nasarawa State House of Assembly	FBN	2000441111	9,626.40	10,004.80
39	Nasarawa State House of Assembly	POLARIS	4030011525	7,504,739.15	36,575,246.03
40	Nasarawa State House of Assembly	ZBN	1012127572	845,812.91	
41	N/State House of Assembly Service Commission	UBA	1015201758	9,480.60	9,429.76
42	Ministry of Information, Culture and Tourism	UBA	1015773787	20,095,869.88	34,234,969.26
43	Nasarawa State Broadcasting Service	POLARIS	1750012722	339,767.30	11,433,352.79
44	Nasarawa State Broadcasting Service	ZBN	1010832928	525,298.05	19,650,551.63
45	Office of the Head of Service	UNITY BANK	0015814560	29,848.18	22,357,163.17
46	Office of the State Auditor - General	UBA	1013104518	48,550.73	9,679.73
47	Office of the Auditor - General for Local Govt.	ZBN	1014865241	3,835.17	5,841.17
48	Civil Service Commission	POLARIS	1750015125	2,684,740.58	25,757.63
49	Local Government Service Commission	UNITY	0007675223	1,084,008.83	
50	Nasarawa State Independent Electoral Commission	ZBN	1016514031	4,385.49	2,708,483.49
51	Nasarawa State Independent Electoral Commission	POLARIS	1750017851	7,997,027.91	2,375.63
52	Nasarawa State Independent Electoral Commission	ZBN	1017860010	55,501,013.89	6,259.60
53	Nasarawa State Independent Electoral Commission	UNITY BANK	0061121012	66,741,608.95	
54	Ministry of Agriculture	ACCESS	0112508193	184,374.37	10,026,542.82

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
55	N/State Agricultural Development Prog. (NADP)	ACCESS	0012527558	7,760.89	51,252,266.73
56	Nasarawa State Water Board	UBA	1001482408	61,107.18	5,510,204.55
57	Nasarawa State Water Board	KEYSTONE	1001175580	24,053.83	32,753.23
58	Nasarawa State Water Board	ZBN	1010761280	517,673.42	
59	Ministry of Finance, Budget & Planning	ACCESS BANK	0006278027	18,565,664.09	5,265,825.41
60	Ministry of Finance, Budget & Planning (SFTAS)	ZBN	1017688959	34,179.83	2,334,241.58
61	Ministry of Finance, Budget & Planning	ZBN	1012851730	466.50	590.50
62	Ministry of Finance, Budget & Planning (BUDGET)	UBA	1025512473	1,279,861.24	311,528.74
63	Nasarawa State Debt Management Office	ZBN	1225805029	5,337,953.37	7,007,123.59
64	Office of the Accountant-General	ECO	4202125933	13,886,373.80	7,912,186.23
65	Office of the Accountant-General	ECO	4200063428	254,521.10	
66	Office of the Accountant-General	UBA	1024909786	74,396.26	
67	Office of the Accountant-General	KEYSTONE	1013064625	21,112,726.36	
68	Project Financial Management Unit (PFMU)			920,392.45	
69	Nasarawa State Efficiency Unit	FBN	2042463276	4,484,552.29	
70	Nasarawa State Bureau of Statistics (NSBS)	ZBN	1312624111	2,627,011.47	
71	Board of Internal Revenue Service	ACCESS/DIAMOND	0015361360	185,210,982.20	102,697,537.28
72	Board of Internal Revenue Service	ACCESS/DIAMOND	0013163216	3,237,109.19	2,261,709.19
73	Board of Internal Revenue Service	ECO LAFIA	4202066432	30,026,533.11	231,850.00
74	Board of Internal Revenue Service	FIRST LAFIA	2017550275	38,772,697.78	6,795,570.24
75	Board of Internal Revenue Service	FIRST LAFIA	2005675850	314,083,833.99	16,154,237.63
76	Board of Internal Revenue Service	FCMB	0640020012	1,142,029.91	1,142,029.91
77	Board of Internal Revenue Service	FIDELITY KARU	5030023655	18,954,837.62	98,978.75
78	Board of Internal Revenue Service	GTB	0046036389	42,875.37	3,142,979.67
79	Board of Internal Revenue Service	GTB RECOVERY	0564587714	73.15	73.15
80	Board of Internal Revenue Service	HERITAGE LAFIA	5600004213		26,187,436.78
81	Board of Internal Revenue Service	POLARIS	1790136299	46,729,355.08	2,374,105.01
82	Board of Internal Revenue Service	STANBIC LAFIA	9202186898	95,715.55	
83	Board of Internal Revenue Service	UBA LAFIA 1	1004009400	37,086,694.95	36,854,315.57
84	Board of Internal Revenue Service	UBA LAFIA 2	1004000074	39,843,905.35	39,843,905.35

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
85	Board of Internal Revenue Service	UNITY LAFIA	0015815048	7,207,022.61	5,039,888.93
86	Board of Internal Revenue Service	UNITY KEFFI	0014934096	99,306.90	3,843,254.68
87	Board of Internal Revenue Service	UNITY AKW	0013938028	1,479,470.00	1,479.47
88	Board of Internal Revenue Service	UNION	0039456831		1,970,819.48
89	Board of Internal Revenue Service	ZBN	1130047679	71,442,012.44	65,839,887.40
90	Board of Internal Revenue Service	ZBN	1228780585	320,141,167.30	
91	Board of Internal Revenue Service	FBN	2014674774	12,311,484.45	
92	Board of Internal Revenue Service	UBA	1023704812	8,715,931,283.95	
93	Board of Internal Revenue Service	FBN	2033340223	65,748.91	
94	Board of Internal Revenue Service	KEYSTONE	1007259792	500,469.00	
95	Board of Internal Revenue Service	STANBIC IBTC	9202186898	95,715.55	
96	Nasarawa State CARES Coordinating Unit (SCCU)	ECO	4200054040	311,338.47	96,198,427.72
97	Nasarawa State CARES Coordinating Unit (SCCU)	ZBN	1223122072	186,949,967.64	
98	N/S Emergency Management Agency (NASEMA)	FIRST	2042463276	815,587.81	
99	Ministry of Commerce, Industry & Cooperatives	ZBN	1015895878	6,302,862.11	5,090,326.08
100	Ministry of Commerce, Industry & Cooperatives	ZBN	1011514751	1,325.53	1,325.53
101	Nasarawa Investment and Development Agency	ZBN	1213415573	523,882.36	523,882.36
102	Nasarawa Investment and Development Agency	UBA	1024073779	14,522,166.98	9,000,597.66
103	Nasarawa Investment and Development Agency	FIDELITY	5030138708	825,383,044.45	84,398.00
104	Nasarawa Investment and Development Agency	FIDELITY	5030144305	4,928.75	
105	Nasarawa Investment and Development Agency	ACESS BANK	1894083535	1,586,340,427.65	
106	Nasarawa Investment and Development Agency	UBA	1027658308	99,948,513.00	
107	Nasarawa State Market Management Bureau	ACCESS BANK	0796273095	4,330,633.36	884,922.46
108	Ministry of Works, Housing & Transport	ECO	4202016033	49,223,523.80	16,641,841.70
109	Nasarawa State Motor Vehicle Administration & Traffic Ma	ACCESS BANK	1802781748	3,132,170.49	
110	Nasarawa Electricity Power Agency (NaEPA)	UBA	1020928675	9,409,490.07	12,903.33
111	Nasarawa Electricity Power Agency (NaEPA)	ZBN	1016424657	77,033.89	52,406.93
112	Ministry of Water Resources & Rural Development	ZBN	1010968890	3,165,083.32	13,402.18
113	Ministry of Water Resources & Rural Development	ZBN			10,013,140.64
114	Nasarawa State Water Supply and Sanitation Agency	Zenith Bank	1018499806	138,078.74	93,829.42

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
115	Nasarawa State Water Supply and Sanitation Agency	Zenith Bank	1017822683	396,512,592.97	15,857,743.43
116	Nasarawa Urban Development Board	FCMB	1395666018	443,167,469.33	1,221,524,932.92
117	Ministry of Lands and Town Planning	UNITY BANK	0014957747	2,100,790.69	1,099.22
118	Ministry of Lands and Town Planning	UNITY BANK	0024531090	66,554,697.70	7,067,534.41
119	Nasarawa Geographic Information Services (NAGIS)	FIDELITY	5030093551	2,642,318.45	
120	Judicial Service Commission	POLARIS	4050003966	15,096.91	4,247.45
121	Ministry of Justice	FIDELITY	5030039939	7,965,941.74	3,648.41
122	Ministry of Justice	ZENITH BANK	1012133337	42,151,812.70	
123	High Court of Justice	ZENITH BANK	1210209900	1,553.07	2,424,127.90
124	Customary Court of Appeal	ACCESS BANK	0006277295	12,625.52	10,539.44
125	Sharia Court of Appeal	POLARIS	1750014733	4,517.00	1,736.48
126	Ministry of Youth & Sport Development	ZBN	1015974595	1,096,253.00	507,802.25
127	Ministry of Youth & Sport Development	FIDELITY	5030021778	4,067,847.96	73,330,548.47
128	Ministry of Youth & Sport Development (NAYES)	FCMB	6075497012	2,560,755.08	5,855.99
129	Ministry of Youth & Sport Development (NAYES)	HERITAGE	5900010242	45,000,001.25	43.75
130	Ministry of Youth & Sport Development (NAYES)	ZBN	6075497012	674.39	
131	Ministry of Women Affairs & Social Development	UBA	1001526184	13,852,035.48	1,773,294.73
132	Ministry of Women Affairs & Social Development	ZBN	1011028964	2,999,975.79	1,643,855.55
133	Nasarawa State Disability Rights Commission	POLARIS	1750023001	115,908.57	
134	Ministry of Special Duties - Humanitarian, Social Services &	ZBN	1228916766	5,290,781.95	
135	Nasarawa State Social Investment Office	ACCESS BANK	1429843944	280.14	42,442.48
136	Ministry of Education	UBA	1015935679	178,339,436.98	
137	Ministry of Science Technology and Innovation	ACCESS BANK	1531899086		4,613,555.52
138	Nasarawa State Information Technology & Digital Economy	FIDELITY	5030081615	15,386,657.68	
139	Wing Commander Abdullahi Ibrahim Vocational & Technol	UBA	1025408602	9,242,151.90	
140	Vocational & Relevant Technology	UBA	1007210896	19,693.50	
141	Ministry of Education (Special School Lafia)	FIDELITY	5030093214	4.77	496.60
142	N/S Universal UBE Matching Grant A/C - KEYSTONE	KEYSTONE	1007345082	4,719,790,029.12	
143	Teachers' Service Commission	UBA	1009986270	2,327.88	2,906.48
144	Bureau for Science & Tech. Education (Rel. Tech. Board)	UBA	1007210896		2,294,950.75

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
145	Nasarawa State Scholarship Board	FIDELITY	5030025893	2,491,886.85	
146	Nasarawa State Scholarship Board	FCMB	1852180011	43,359.84	
147	Ministry of Health	FIDELITY	5030039465	85,845,712.11	56,503,483.09
148	Primary Healthcare Development Agency	ECO	4202001615	1,449,358.32	1,662,480.49
149	Primary Healthcare Development Agency	ZBN	1013422937	23,900,576.39	313,559.60
150	Primary Healthcare Development Agency	POLARIS	4060013922	275,523.06	512,604.20
151	Nasarawa State Infectious Disease & Research Centre	FCMB	7603940015	360,862.38	2,488,644.29
152	Dalhatu Araf Specialist Hospital	UBA	1011326594	593,867.45	4,665,646.40
153	Dalhatu Araf Specialist Hospital	UNION	0024613788	7,258,697.52	11,139,941.78
154	Dalhatu Araf Specialist Hospital	FBN	2003355145	1,265,010.74	2,120,717.50
155	Dalhatu Araf Specialist Hospital	ZENITH	1013051867	34,749,681.30	30,019,630.83
156	Dalhatu Araf Specialist Hospital	ECO	4202125603	816,939.69	8,791,384.21
157	Dalhatu Araf Specialist Hospital	GTB	0046045176	1,704,968.00	3,366,474.82
158	Dalhatu Araf Specialist Hospital	ECO	4200053782	3,758,211.44	
159	Hospitals Management Board	Access Bank Plc	0013185692	4,867,492.58	122,008.93
160	Hospitals Management Board	Access Bank Plc	0012527448	739,399.79	2,143,696.06
161	Hospitals Management Board	Access Bank Plc	0012527431	244,677,842.46	853,683.81
162	Hospitals Management Board	Access Bank Plc	0012527455	9,430,732.36	782,132.08
163	Hospitals Management Board	Access Bank Plc	0013185726	2,929,741.19	481,350.07
164	Hospitals Management Board	UBA Plc	1016499080	292,781.65	7,991,199.71
165	Hospitals Management Board	UBA Plc	1016498760	336,009.86	931,776.34
166	Hospitals Management Board	UBA Plc	1016508265	180,462.96	247,868.32
167	Hospitals Management Board	First Bank of Nigeria Pl	2021424786	12,909,876.83	386,140.50
168	Hospitals Management Board	First Bank of Nigeria Pl	2021424779	7,133,040.26	247,868.32
169	Hospitals Management Board	First Bank of Nigeria	2021424683	121,604.73	5,017.58
170	Hospitals Management Board	Union Bank of Nigeria	0035409736	734,103.86	1,511,345.95
171	Hospitals Management Board	Union Bank of Nigeria	0037700035	245,467.29	2,302,417.10
172	Hospitals Management Board	Union Bank of Nigeria	0037700011	99,862.42	99,496.82
173	Hospitals Management Board	Unity Bank Plc	0015814900	2,128,170.31	662,910.87
174	Hospitals Management Board	Zenith Bank Plc	1010719308	519,490.10	789,579.06

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
175	Hospitals Management Board	Polaris Bank Ltd	1750016641	4,695.08	180,610.66
176	General Hospital, Agbashi	FCMB	3945346029	2,095,626.21	658,916.45
177	General Hospital, Agbashi	GT Bank	0920073026	1,639,758.96	1,959,570.91
178	General Hospital, Agbashi	Unity	0056547405	26,687.78	12,115.52
179	General Hospital, Agbashi	FCMB	3945346012	628,410.81	
180	General Hospital, Akwanga	GTBank Plc.	0278785437	1,062.95	1,310.61
181	General Hospital, Akwanga	GTBank Plc.	0046052897	105,454.89	60,961.79
182	General Hospital, Akwanga	Access Bank Plc.	0078761145	1,916,538.53	9,273,471.44
183	General Hospital, Akwanga	Access Bank Plc.	0037408265	2,014,336.84	8,626,463.14
184	General Hospital, Akwanga	UBA	1025330295	25,918.15	1,429.27
185	General Hospital, Akwanga	UNITY BANK	0022417431	6,562.07	2,508.37
186	General Hospital, Awe	GTBank Plc.	0046052938	12,082.28	114,414.17
187	General Hospital, Awe	Polaris Bank Plc	4030011738	8,533,563.61	8,222,908.28
188	General Hospital, Awe	Polaris Bank Plc	4030008895	1,086,328.40	3,449,976.25
189	General Hospital, Awe	Union Bank Plc	0039424355	886.70	309.90
190	General Hospital, Awe	GTB	0736044070	414,942.49	310,994.68
191	General Hospital, Doma	FCMB Plc	2511202015	2,478,311.82	2,232,264.58
192	General Hospital, Doma	FCMB Plc	2886275018	4,482,149.56	7,944,906.46
193	General Hospital, Doma	GTBank Plc.	0226857915	1,006,419.43	78,048.44
194	General Hospital, Doma	Access Bank Plc.	0028220323	36,084.57	50,894.76
195	General Hospital, Doma	GTB	0747404528	5,472,971.20	5,031,328.02
196	General Hospital, Doma	UNITY BANK	0022132716	2,261.36	3,009.01
197	General Hospital, Garaku	Zenith Bank Plc	1014869775	7,482,099.58	8,669,328.78
198	General Hospital, Garaku	Zenith Bank Plc	1013601217	4,854,706.50	3,300,334.84
199	General Hospital, Garaku	Access Bank Plc.	0028220172	1,708.87	1,502.66
200	General Hospital, Garaku	Access Bank Plc.	0015164372	37,718.29	5,525.54
201	General Hospital, Garaku	GTB	0737783701	804,301.25	56,764.08
202	General Hospital, Garaku	Access Bank Plc.	0033891005	1,827.45	1,988.54
203	General Hospital, Keana	FCMB Plc	2408921036	5,640,864.87	7,722,279.68
204	General Hospital, Keana	FCMB Plc	2408921029	2,723,952.94	5,654,348.16

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
205	General Hospital, Keana	GTBank Plc	0046052880	1,284,595.79	333,596.19
206	General Hospital, Keana	GTBank Plc	0707148084	2,381,431.47	2,519,715.35
207	General Hospital, Keana	Access Bank Plc.	0689636091	5,386.49	73,541.64
208	General Hospital, Keana	Access Bank Plc.	0033626586	122,234.84	26,449.51
209	General Hospital, Keffi	GTBank Plc	0046052914	78,136.52	353,432.95
210	General Hospital, Keffi	GTBank Plc	0709978595	154,350.65	2,656,005.17
211	General Hospital, Keffi	Zenith Bank Plc.	1013599639	3,251,817.02	15,601,764.15
212	General Hospital, Keffi	Zenith Bank Plc.	1014885960	26,004,354.54	26,094,966.05
213	General Hospital, Keffi	First Bank Plc.	2021254808	178,160.81	2,172.51
214	General Hospital, Keffi	First Bank Plc.	2023261695	113,101.83	3,684.60
215	Mararaba Gurku Medical Centre	GTBank Plc	0046052873	3,081,275.33	621,545.38
216	Mararaba Gurku Medical Centre	Zenith Bank Plc.	1013603651	40,792,546.37	38,218,447.94
217	Mararaba Gurku Medical Centre	Zenith Bank Plc.	1014781251	49,845,017.79	47,700,507.17
218	Mararaba Gurku Medical Centre	Access Bank Plc.	0044168942	12,135.39	224,567.64
219	Mararaba Gurku Medical Centre	GTBank Plc	0658184887	2,347,146.53	1,547,362.28
220	Mararaba Gurku Medical Centre	First Bank Plc.	2023311583	1,242,310.84	66,316.97
221	General Hospital, Mararaba-Udege	ECO Bank Plc	5633067355	8,570,463.38	6,604,642.34
222	General Hospital, Mararaba-Udege	ECO Bank Plc	5633067348	6,742,095.34	6,665,588.25
223	General Hospital, Mararaba-Udege	UBA Bank, Plc	1023567589	9,208,637.13	2,395,052.62
224	General Hospital, Mararaba-Udege	UNITY BANK	0056735800	294,056.88	2,705.85
225	General Hospital, Nasarawa	UBA Plc	1007391517	2,950,424.29	3,880,196.27
226	General Hospital, Nasarawa	ECO Bank Plc	5633002152	7,432,697.08	14,793,561.98
227	General Hospital, Nasarawa	ECO Bank Plc	5633068084	26,132,092.86	27,752,902.32
228	General Hospital, Nasarawa	UNITY BANK	0056736113	43,492.75	14,403.70
229	General Hospital, Nasarawa	ECO Bank Plc	5632061325	9,362.75	74,120.70
230	General Hospital, Nassarawa Eggon	Fidelity Bank Plc	5030047695	692,867.32	3,476,333.13
231	General Hospital, Nassarawa Eggon	Fidelity Bank Plc	5030070329	13,010,671.50	11,623,157.73
232	General Hospital, Nassarawa Eggon	GTBank Plc	0324905499	6,230.20	977.58
233	General Hospital, Nassarawa Eggon	GTBank Plc	0046052952	20,662.29	48,451.04
234	General Hospital, Nassarawa Eggon	GTBank Plc	0709958931	536,038.33	967,527.50

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
235	General Hospital, Nassarawa Eggon	Union	0039445662	56,221.85	
236	General Hospital, Obi	GTBank Plc	0046052921	3,762.67	52,849.46
237	General Hospital, Obi	Polaris Bank Plc	4030015097	9,771,919.79	11,586,414.66
238	General Hospital, Obi	Polaris Bank Plc	4030009397	4,179,015.16	5,152,742.32
239	General Hospital, Obi	GTBank Plc	0716852884	248,630.51	186,715.07
240	General Hospital, Obi	UNITY BANK	0022161820	6,401.05	3,224.82
241	General Hospital, Panda	Zenith Bank Plc.	1013664148	5,111,779.51	3,544,220.33
242	General Hospital, Panda	Zenith Bank Plc.	1014917872	7,567,256.99	5,076,119.17
243	General Hospital, Panda	UBA Bank, Plc	1025983127	821,705.57	186.00
244	General Hospital, Panda	UNITY BANK	0056669961	6,030.12	1,965.40
245	General Hospital, Toto	First Bank	2008646929	84,504.85	26,309.44
246	General Hospital, Toto	First Bank	2023250275	95,467.03	54,723.47
247	General Hospital, Toto	ECO Bank Plc	4202146721	1,841,227.70	7,229,432.34
248	General Hospital, Toto	ECO Bank Plc	4223064396	5,143,450.11	7,357,615.25
249	General Hospital, Toto	UBA Plc	1025927398	1,215,578.57	934,860.25
250	General Hospital, Uke	Fidelity Bank Plc	5030069710	3,505,540.00	5,641,061.75
251	General Hospital, Uke	Fidelity Bank Plc	5030069727	10,681,732.80	11,457,662.93
252	General Hospital, Uke	GTBank Plc	0046052945	1,140,854.54	96,389.78
253	General Hospital, Uke	Access Bank Plc	0054574074	261,345.01	266,675.89
254	General Hospital, Uke	FBN	2023261949	4,954.25	4,376.31
255	General Hospital, Umaisha	ECO Bank Plc	5633066482	1,144,173.83	3,253,212.73
256	General Hospital, Umaisha	ECO Bank Plc	5633066509	1,512,718.00	3,150,645.39
257	General Hospital, Umaisha	First Bank	2023310067	289,297.83	38,733.15
258	General Hospital, Wamba	GTBank Plc	0046052907	30,830.06	96,341.17
259	General Hospital, Wamba	UBA Plc	1015681732	1,052,997.85	8,134,024.73
260	General Hospital, Wamba	UBA Plc	1016158536	7,417,811.70	7,813,104.18
261	General Hospital, Wamba	ACCESS BANK	0028218360	475.65	1,231.73
262	General Hospital, Wamba	UBA Plc	1025873017	19,880.31	13,882.64
263	General Hospital, Wamba	UBA Plc	1017458518	43,486.89	719.89
264	General Hospital, New Karu	Heritage Bank Plc	5900015656	19,487,485.32	1,883,159.24

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
265	General Hospital, New Karu	Heritage Bank Plc	5900015704	2,380,290.75	2,380,290.75
266	General Hospital, New Karu	Heritage Bank Plc	5900015687	1,779.50	1,779.50
267	General Hospital, New Karu	Heritage Bank Plc	5900015670	6,873.00	6,873.00
268	General Hospital, New Karu	Heritage Bank Plc	5900015663	6,873.00	6,873.00
269	General Hospital, New Karu	Heritage Bank Plc	5900015694	6,873.00	6,873.00
270	School of Nursing & Midwifery	UBA	1001906151	26,484.37	2,358,175.57
271	School of Health Technology	UNITY BANK	0025481738	4,916,132.53	140,517.79
272	School of Health Technology	ACCESS BANK	0022192612	7,565,989.42	6,717,969.84
273	Nasarawa State Drugs & Supplies Management Agency	FIRST BANK PLC	2041547829	4,683,065.61	
274	Nasarawa State Drugs & Supplies Management Agency	FIRST BANK PLC	2042514422	18,485.87	
275	Nasarawa State Drugs & Supplies Management Agency	ZENITH BANK	1222695049	1,932,740.27	
276	Nasarawa State Drugs & Supplies Management Agency	FIRST BANK PLC	2042847961	5,082,656.37	
277	Ministry of Environment & Solid Minerals	FIDELITY	5030047664	14,785,137.75	300,227.21
278	Environmental Protection Agency	UBA	1001490164	5,612.10	3,346.35
279	Nasarawa State Waste Management Bureau	ZBN	1015417472	47,407,314.36	4,427,237.81
280	Health Insurance Agency	GTB	0559601865	133,486,496.46	17,240,209.46
281	Ministry of Local Government & Chieftancy Affairs	ZBN	1222211713	24,409.11	350,138.90
282	Ministry of Local Government & Chieftancy Affairs	KEYSTONE	1001166786	842.94	
283	Nasarawa State Bureau for Rural Infrastructure	ZBN	1213557059	2,695,695.54	85,715.96
284	Community and Social Development Agency (CSDA)	ZBN	1213705063	958,985,136.23	274,987,542.78
285	Sub-Treasury Lafia	POLARIS	4030016135	797,476,021.10	505,684,277.26
286	ACCESS BANK - NSG VAT Account	ACCESS BANK	0817669766	109,862,432.16	78.70
287	FIDELITY BANK - NSG VAT Account	FIDELITY	5030032239	12,308,367.28	12,308,362.28
288	FBN - Nasarawa State CRF Account	FIRST	2014513246	75,224,644.69	254,016,004.24
289	UBA - CAPITAL DEVELOPMENT ACCOUNT (VAT)	UBA	1025760016	161,593,607.33	564.62
290	ECO BANK - Sales of Assets Proceed Account	ECO	4203070645	270,309.10	270,390.10
291	DIAMOND BANK - Land Revenue Account I	DBN	0025645834	2,768,725.06	1,022,355.00
292	DIAMOND BANK - Land Revenue Account II	DBN	0099492901	3,988,966.24	2,408,079.32
293	NSG REVENUE ACCOUNT	ZENITH	1228831126	37,793,222.60	4,470,464.58
294	ACCESS BANK - RENT DEDUCTION ACCOUNT	ACCESS	0025032883	85,183,880.35	64,667,762.41
295	DIAMOND BANK - Badakoshi Agric. Loan Rept Account	ACCESS	0251032821	21,449,381.50	17,806,381.50
296	DIAMOND BANK - Paris Club Refund Account	ACCESS	0084898659	1,325,087.28	1,325,087.28
297	FIDELITY BANK - Paris Club Refund Account	FIDELITY	5030073801	2,296,849.81	2,296,849.81

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
S/N	DETAILS	BANK	ACCOUNT NUMBER	ACTUAL 2024	ACTUAL 2023
13				₦	₦
298	ZENITH BANK - NUDB Dedicated Account	ZBN	1011593509	84,352.82	84,352.82
299	FCMB - Reserve Account	FCMB	2063055026	56,004.46	13,334,983.40
300	Pollaris Bank - Sustainability Account	POLARIS	4030017709	415,973.61	415,973.61
301	UNITY BANK - Staff Loan Account	UNITY	0015814553	9,292,120.09	529,523.24
302	LOAN DRAW DOWN ACCOUNT	ACCESS	0033860564	560.56	560.56
303	ZENITH BANK - NSHA Motor Vehicle Recovery Account	ZENITH	1010890689	61,356,265.28	38,815,122.75
304	DIAMOND BANK - Motor Vehicle Repayment Account	ACCESS	0031414626	240,525,755.13	176,519,997.89
305	UBA - Dedicated Recovery Account	UBA	1022503441	3,695,902.60	3,695,902.60
306	Access Bank - Covid-19 Support Account	ACCESS BANK	1390502840	473,257.75	473,257.75
307	UBA - Covid-19 Support Account	UBA	1022751620	1,571,819.99	1,571,819.99
308	UBA - CRF (Dollar Account)	UBA	3000530557	185,149,330.70	105,858,203.00
309	ECOLOGICAL FUND ACCT.	UNION	0156931180	1,445,691.67	32,119,566.85
310	CAPITAL PROJECT ACCOUNT	KEYSTONE	0102425203	983,254,175.31	48,859,429.89
311	CONTIGENCY ACCOUNT	KEYSTONE	1012988380	3,355,952,645.73	951,930.21
312	CRF - UBA	UBA	1023704812	10,371,528,686.37	7,395,889,774.20
313	FBN - FERTILIZER PROCEED ACCOUNT	FIRST BANK PLC	2032455630	22,793,695.20	22,793,695.20
314	FIDELITY - DIRECT LABOUR ACCOUNT	FIDELITY	5030086641	61,580,457.89	682,957.21
315	FCMB - NSHIP	FCMB	2425094018	59,935,943.20	59,935,943.20
316	NG-CARES	UBA	1024062122	4,511,444,061.36	5,748,103,526.60
317	OWNER'S OCCUPIERS SCHEMES ACCOUNT - ACCESS BANK	ACCESS BANK	1865303259	343,244,250.33	
318	UBA - Reserver Account	UBA	1024622081	131,540,406.25	4,748,143.08
319	RESERVE ACCOUNT	FIDELITY	5120000481	2,456,762,130.13	
320	RESERVE ACCOUNT	ACCESS BANK	2032455630	2,106,641,173.56	
321	RESERVE ACCOUNT	FIRST BANK PLC	2045323214	1,000,314,262.90	
322	RESERVE ACCOUNT	UNITY	0059534004	4,076,285,754.24	
323	STABLIZATION ACCOUNT	GLOBUS	1000333075	4,357,485,117.16	
324	Nasarawa State Project Account	UBA	1025191360	70,088.70	70,088.70
	TOTAL TREASURIES BANK BALANCES			57,228,636,562.86	18,110,272,392.61

NASARAWA STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTES.	DETAILS	REF. NOTE	BALANCE AS AT 31/12/2024	ADDITIONAL INVESTMENT	DISBURSEMENT	BALANCE AS AT 31/12/2023		
14	INVESTMENTS AND OTHER ASSETS:		₦	₦	₦	₦		
14(i)	Nigeria Delta PHC Ltd - Ord. Shares N1 each		10,503,569.00	-	-	10,503,569.00		
14(ii)	Nig. Sovereign Inv. Authority - NSSG USD5,355,681.88 @ N155/1US		830,130,691.40	-	-	830,130,691.40		
14(iii)	Ecological Fund Deductions	1b(v)	1,213,505,430.96	417,974,455.43	-	795,530,975.53		
14(iv)	40% Shares in Shoprite at Karu		800,000,000.00	800,000,000.00	-	-		
14(v)	REF TO LGA SHARE OF 43% PARIS CLUB LOAN	1b(vii)	934,304,330.10	-	-	934,304,330.10		
	Total		3,788,444,021.46	1,217,974,455.43	-	2,570,469,566.03		
15	SINKING FUND INVESTMENT 2		-	-		1,371,949,401.00		

	DETAILS		BALANCE AS AT 31/12/2024	EXCHANGE LOSS	TOTAL	ADDITIONAL LOAN	LOAN PAID BACK/WAIVER	BALANCE AS AT 31/12/2023
			₦	₦	₦	₦	₦	₦
16	INTERNAL LOANS OUTSTANDING (FGN STATE/LGC BONDS & TREASURY BONDS)							
i	5BN - State Bond 2(See Note 15 above)	7B	-	-	-	-	(1,497,198,478.34)	1,497,198,478.34
	FGN DEBT SWAP/WAIVER:							
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc		-	-	-	-	(3,298,179,555.85)	3,298,179,555.85
iii.	10BN - Infrastructural Dev. Loan - Access Bank Plc		-	-	-	-	(8,431,096,382.03)	8,431,096,382.03
iv.	Budget Support Facility		-	-	-	-	(16,687,702,511.52)	16,687,702,511.52
v.	Bridge Financing		-	-	-	-	(18,043,082,742.84)	18,043,082,742.84
	Total		-	-	-	-	(46,460,061,192.24)	46,460,061,192.24

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTES.	DETAILS	REF. NOTE	ACTUAL BALANCE AT 31/12/2024	EXCHANGE LOSS	EXPECTED BALANCE @ 31/12/2024	ADDITIONAL LOAN	LOAN PAID BACK	BALANCE AS AT 31/12/2023
17	EXTERNAL LOANS OUTSTANDING:	7 F	₦	₦	₦	₦	₦	₦
	EXCHANGE RATE USED		N1,535.3176 : 1USD					N899.39 : 1USD
i.	N/State - Plateau State Water Project (CHF)		306,094,289.75	120,589,895.08	185,504,394.67	-	(19,181,191.10)	204,685,585.77
ii.	N/State - Plateau State Water Project (USD)		1,160,075,093.16	510,181,455.92	649,893,637.24	-	(69,656,333.75)	719,549,970.99
iii.	N/State - Plateau State Water Proj. - (EUR) -ADF		256,638,500.66	103,424,051.46	153,214,449.20	-	(16,235,452.59)	169,449,901.79
iv.	N/State Health System Dev. Project I - (IDA)		1,377,651,664.97	597,626,895.26	780,024,769.71	-	(120,219,999.67)	900,244,769.38
v.	N/State Comm. Based Urban Dev. Project - (IDA)		16,463,790,327.92	6,948,747,939.71	9,515,042,388.21	-	(974,566,711.09)	10,489,609,099.30
vi.	Nasarawa State HIV/AIDS Programme - (IDA)		4,478,469,771.12	1,929,860,148.97	2,548,609,622.15	-	(385,238,439.34)	2,933,848,061.49
vii.	N/State Community & Social Dv. Project - (IDA)		5,661,242,035.52	2,522,873,660.75	3,138,368,374.77	-	(136,302,972.01)	3,274,671,346.78
viii.	Nasarawa State Third Fadama Projetcs - (IDA)		7,514,436,870.36	3,066,623,224.38	4,447,813,645.98	-	(197,367,811.77)	4,645,181,457.75
ix.	N/State Health System Dev. Project II - (IDA)		4,187,481,717.92	1,703,855,038.41	2,483,626,679.51	-	(95,976,720.63)	2,579,603,400.14
x.	N/State Health Investment Project - (IDA)		33,335,720,064.05	13,502,473,502.30	19,833,246,561.75	-	(702,013,764.82)	20,535,260,326.57
xii.	N/State - Accelerated Nutrition Results - IDA		2,839,069,510.49	2,995,755,156.83	(156,685,646.34)	-	(156,685,646.34)	-
xiii.	N/State - Nigeria For Women Scale-up Project - IDA		3,770,740,025.60	3,770,740,025.60	-	-	-	-
	TOTAL EXTERNAL LOANS		81,351,409,871.52	37,772,750,994.67	43,578,658,876.85	-	(2,873,445,043.11)	46,452,103,919.96
18	ASSETS OVER LIABILITY (ACCUMULATED DEFICIT)		31/12/2024	31/12/2024				
	Liability over Assets as at 31/12/2024		102,147,015,288.41	102,891,093,754.88				
	Less Exchange Losses over the Years		(102,147,015,288.41)	(102,891,093,754.88)				
	Balance		-	-				

NASARAWA STATE GOVERNMENT OF NIGERIA

REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

Ref.	MONTH	YEAR 2023 1(a) Net Receipts ₦	1(b) Deduction At Source ₦	1c Elect. Money Transfer ₦	1(d) Solid Minerals Distribution ₦	1e Ecological Fund ₦	1(f) Exchange Gain ₦	1g NG Cares/ Share of $20B ₦	1h Share of Payee/ Refund Excess Chrgs ₦	1(i) SURE-P/ Flood Intervention ₦	1(j) hare of Fore Equalization	1(k) Infrastructure & Judgment Debt ₦	1(l) Dist. From Non-oi Revenue ₦	1(m) Distrisbution: Part Refund	1(n) Refund WHT/Stamp Duty	1(o) FGN Treasury Crude ACCT.	1(p) Special Allocation	Total Receipts ₦
1	JANUARY	1,884,771,637.32	258,184,048.52	185,573,758		116,574,684.31	1,664,428,878											4,109,533,006.14
	FEBRUARY	2,358,076,880.58	315,638,151.59	160,961,981		103,836,191.50	1,552,588,333											4,491,101,537.85
	MARCH	(295,905,875.78)	386,585,901.18	154,669,747		115,040,967.28	3,342,300,050										10,000,000,000	13,702,690,789.70
	APRIL	1,431,223,806.53	221,177,178.53	149,837,424		94,999,488.63	1,595,567,839										17,000,000,000	20,492,805,737.04
	MAY	1,169,429,253.83	213,927,483.22	182,970,131			2,467,637,963					6,000,000,000						10,033,964,831.50
	JUNE	516,066,887.53	236,490,291.85	153,776,970		6,024,036.50	2,796,818,509										10,000,000,000	13,709,176,694.53
	JULY	371,335,368.04	232,482,342.08	159,255,999			2,694,767,645						1,264,599,866					4,722,441,219.35
	AUGUST	202,405,534.89	519,754,508.97	190,681,944	208,771,427		3,314,057,265			3,000,000,000							8,000,000,000	15,435,670,679.58
	SEPTEMBER	359,387,855.15	524,101,711.68	152,635,479			2,652,156,300								9,000,000,000		7,000,000,000	19,688,281,345.00
	OCTOBER	16,263,109.41	514,599,795.65	188,575,058			2,622,759,306						948,449,900					4,290,647,168.25
	NOVEMBER	(162,082,458.87)	469,005,074.99	173,677,557			3,115,231,730						632,299,933					4,228,131,835.73
	DECEMBER	1,648,020,705.03	519,131,008.76	152,625,489			3,793,485,690		8,495,537,845					9,000,000,000			23,822,629	23,632,623,365.31
	TOTAL	9,498,992,703.66	4,411,077,497.02	2,005,241,536	208,771,427	436,475,368.22	31,611,799,506.27	-	8,495,537,844.65	3,000,000,000	-	6,000,000,000	2,845,349,699	9,000,000,000	9,000,000,000	-	52,023,822,628.53	138,537,068,209.98

1b BREAKDOWN OF DEDUCTIONS AT SOURCE - YEAR 2023

MONTH	FOREIGN LOAN & STATE(i) ₦	CONTRACTUAL OBLIGATION(ii) ₦	SALARY BAIL OUT(iii) ₦	LOAN FACILITY(iv) ₦	ECOLOGICAL FUND(v) ₦	BUDGET SUPPORT REPAYMENT(vi) ₦	REFUNDS TO LGA SHARE OF 43% PARIS CLUB LOAN ₦	TOTAL ₦
JANUARY	75,717,060.81	124,722,672.83			57,744,314.88			258,184,048.52
FEBRUARY	75,717,060.81	124,722,672.83			115,198,417.95			315,638,151.59
MARCH	380,561,864.68				2,443,473.74		3,580,563	386,585,901.18
APRIL	176,651,403.48				44,525,775.05			221,177,178.53
MAY	176,651,403.48				37,276,079.74			213,927,483.22
JUNE	176,651,403.48			39,560,401.50	20,278,486.87			236,490,291.85
JULY	176,651,403.48			39,560,401.50	16,270,537.10			232,482,342.08
AUGUST	460,734,705.09			39,560,401.50	19,459,402.38			519,754,508.97
SEPTEMBER	460,734,705.09			39,560,401.50	23,806,605.09			524,101,711.68
OCTOBER	460,734,705.09			39,560,401.50	14,304,689.06			514,599,795.65
NOVEMBER	460,734,705.09				8,270,369.90			469,005,074.99
DECEMBER	460,734,705.09				58,396,303.67			519,131,008.76
TOTAL	3,542,275,125.67	249,445,345.66	-	197,802,007.50	417,974,455.43	-	3,580,563	4,411,077,497.02

NASARAWA STATE GOVERNMENT OF NIGERIA

REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

Ref.	MONTH	YEAR 2023 1(a) Net Receipts ₦	1(b) Deduction At Source ₦	1c Elect. Money Transfer ₦	1(d) Solid Minerals Distribution ₦	1e Ecological Fund ₦	1(f) Exchange Gain ₦	1g NG Cares/ Share of $20B ₦	1h Share of Payee/ Refund Excess Chrgs ₦	1(i) SURE-P/ Flood Interventior ₦	1(j) Share of Forex Equalization	1(k) Infrastructure & Judgment Debt ₦	1(l) Dist. From Non-oi Revenue ₦	1(m) Distrisbution: Part Refund	1(n) Refund WHT/Stamp Duty ₦	1(o) FGN Treasury Crude ACCT. ₦	1(p) Special Allocation ₦	Total Receipts ₦
1	JANUARY	3,062,327,744.08	947,853,263.23	246,285,481	-	111,901,636	138,770,156		-	-	-	-	-	-	-	-	-	4,507,138,279.76
	FEBRUARY	1,462,349,176.78	853,489,606.16	134,168,709	-	-	-		-	-	-	-	727,144,923	-	-	-	-	3,177,152,415.48
	MARCH	1,353,592,133.87	850,477,872.66	118,919,872	-	82,539,162	-		-	-	660,121,130	-	-	-	77,157,472	-		3,142,807,642.38
	APRIL	2,443,759,766.56	560,608,005.82	147,990,529	-	77,671,385	-	640,439,800	-	-	-	-	-	3,764,440,688	-	-	-	7,634,910,174.69
	MAY	1,596,979,755.71	537,158,713.21	147,557,491		80,956,018	-		-	-	275,050,471	-	151,751,984	-	-	-	-	2,789,454,432.83
	JUNE	2,661,272,456.03	566,631,434.14	145,528,118	144,217,877	93,990,993	3,681,007			-	110,020,188	-	-	-	-	625,672,540	-	4,351,014,613.33
	JULY	1,560,466,560.42	249,203,313.11	115,783,898		87,081,382	2,679,810,313		-	-	5,656,431,520	-	-	-	-		-	10,348,776,986.30
	AUGUST	2,085,943,098.11	263,754,971.07	129,985,644		100,666,553	1,928,047,628		7,000,000,000	-	-	-	-	-	-		2,000,000,000	13,508,397,894.04
	SEPTEMBER	1,877,244,240.96	257,975,618.11	141,605,999		116,071,831	1,373,641,684		-	4,346,621,522	-	-	1,119,753,365	-	-		-	9,232,914,260.55
	OCTOBER	2,090,243,456.03	263,874,057.91	112,068,700		126,583,727	1,027,992,928		-	-	-	-	-	-	-		-	3,620,762,869.03
	NOVEMBER	1,570,841,036.53	249,490,616.57	157,152,426		91,901,801	1,120,121,592	13,697,828,497	-	-	-	7,000,000,000	379,379,960	-	-		-	24,266,715,928.36
	DECEMBER	1,898,925,144.31	258,576,012.35	121,766,725		90,575,511	2,110,276,480		-	-	-	7,000,000,000	-	-	-		-	11,480,119,872.60
	TOTAL	23,663,944,569.39	5,859,093,484.34	1,718,813,592	144,217,877	1,059,940,000	10,382,341,788	14,338,268,297	7,000,000,000	4,346,621,522	6,701,623,309	14,000,000,000	2,378,030,232	3,764,440,688	77,157,472	625,672,540	2,000,000,000	98,060,165,369.35

1b BREAKDOWN OF DEDUCTIONS AT SOURCE - YEAR 2023

MONTH	FOREIGN LOAN & STATE(i) ₦	CONTRACTUAL OBLIGATION(ii) ₦	SALARY BAIL OUT(iii) ₦	LOAN FACILITY(iv) ₦	ECOLOGICAL FUND(v) ₦	BUDGET SUPPORT REPAYMENT(vi) ₦	REFUNDS TO LGA SHARE OF 43% PARIS CLUB LOAN REPAY(vii) ₦	TOTAL ₦
JANUARY	124,424,809.68	124,722,672.83	34,331,521.02	89,972,595.59	108,058,769.66	154,908,117.75	311,434,776.70	947,853,263.23
FEBRUARY	75,717,080.81	124,722,672.83	34,331,521.02	89,972,595.59	62,402,841.46	154,908,117.75	311,434,776.70	853,489,606.16
MARCH	75,717,080.81	124,722,672.83	34,331,521.02	89,972,595.59	59,391,107.96	154,908,117.75	311,434,776.70	850,477,872.66
APRIL	75,717,080.81	124,722,672.83	34,331,521.02	89,972,595.59	80,956,017.82	154,908,117.75		560,608,005.82
MAY	75,717,080.81	124,722,672.83	34,331,521.02	89,972,595.59	57,506,725.21	154,908,117.75		537,158,713.21
JUNE	75,717,080.81	124,722,672.83	34,331,521.02	89,972,595.59	86,979,446.14	154,908,117.75		566,631,434.14
JULY	75,717,080.81	124,722,672.83			48,763,559.47			249,203,313.11
AUGUST	75,717,080.81	124,722,672.83			63,315,217.43			263,754,971.07
SEPTEMBER	75,717,080.81	124,722,672.83			57,535,864.47			257,975,618.11
OCTOBER	75,717,080.81	124,722,672.83			63,434,304.27			263,874,057.91
NOVEMBER	75,717,080.81	124,722,672.83			49,050,862.93			249,490,616.57
DECEMBER	75,717,080.81	124,722,672.83			58,136,258.71			258,576,012.35
TOTAL	957,312,698.59	1,496,672,073.96	205,989,126.12	539,835,573.54	795,530,975.53	929,448,706.50	934,304,330.10	5,859,093,484.34

NASARAWA STATE GOVERNMENT OF NIGERIA

REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024					
2b	TAX REVENUE(INTERNALLY GENERATED REVENUE)				
	DETAILS	ECONOMIC CODE	GROSS RECEIPTS		
			YEAR 2024		YEAR 2023
			₦		₦
	JANUARY		4,256,796,324.58		2,137,895,959.16
	FEBRUARY		3,586,825,921.29		2,174,246,102.69
	MARCH		3,736,987,251.13		2,056,981,055.90
	APRIL		4,692,881,692.22		1,880,533,760.53
	MAY		4,298,187,908.38		1,882,907,117.25
	JUNE		4,418,543,115.00		2,311,898,539.47
	JULY		4,777,814,125.79		2,501,239,691.33
	AUGUST		5,457,797,928.79		2,471,956,509.01
	SEPTEMBER		4,968,605,779.79		3,040,085,419.49
	OCTOBER		5,026,574,673.46		2,620,145,011.91
	NOVEMBER		5,644,219,208.70		3,069,692,590.36
	DECEMBER		5,454,970,092.95		3,087,213,754.64
	TOTAL		56,320,204,022.08		29,234,795,511.74

NASARAWA STATE GOVERNMENT OF NIGERIA

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE

ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
REF. NOTE 3	I. ADMINISTRATIVE SECTOR								
011100100100	Office of the Executive Governor	23010112	Purchase of Office Furniture and Fittings	3,045,625.00	13,876,761.25	10,000,000.00	13,900,000.00	99.83	23,239
011100100100	Office of the Executive Governor	23010113	Purchase of Computers	1,915,000.00	8,373,089.32	7,000,000.00	8,400,000.00	99.68	26,911
011100100100	Office of the Executive Governor	23010114	Purchase of Computers' Printers	945,000.00	6,190,000.00	5,000,000.00	6,200,000.00	99.84	10,000
			Sub-Total	5,905,625.00	28,439,850.57	22,000,000.00	28,500,000.00	99.79	60,149.43
011100100200	Deputy Governor's Office	23010104	PURCHASE OF MOTOR Cycles	-	-	1,000,000.00	1,000,000.00	-	1,000,000
011100100200	Deputy Governor's Office	23010112	Purchase of Office Furniture and Fittings	25,000,000.00	4,240,000.00	100,000,000.00	20,000,000.00	21.20	15,760,000
011100100200	Deputy Governor's Office	23010113	PURCHASE OF COMPUTERS		3,000,000.00	10,000,000.00	10,000,000.00	30.00	7,000,000
011100100200	Deputy Governor's Office	23010114	Purchase of Computers' Printers		-	3,000,000.00	3,000,000.00	-	3,000,000
011100100200	Deputy Governor's Office	23030101	REHAB / REPAIRS OF RES.L BUILDING	28,000,000.00	-	30,000,000.00	10,000,000.00	-	10,000,000
011100100200	Deputy Governor's Office	23030121	REHAB/ REPAIRS OF OFFICE BUILDINGS	65,000,000.00	-	80,000,000.00	-	-	-
			Sub-Total	118,000,000.00	7,240,000.00	224,000,000.00	44,000,000.00	16.45	36,760,000.00
011100300100	State Boundary Commission	23010106	Purchase of Vans			80,000,000.00			-
011100300100	State Boundary Commission	23010112	Purchase of Office Furniture and Fittings	8,000,000.00	1,085,000.00	15,000,000.00	5,000,000.00		3,915,000
011100300100	State Boundary Commission	23010113	Purchase of Computers		1,560,000.00	2,000,000.00	2,000,000.00	78.00	440,000
011100300100	State Boundary Commission	23010114	Purchase of Computers' Printers			1,500,000.00	1,500,000.00		1,500,000
011100300100	State Boundary Commission	23010118	Purchase of Scanners			150,000.00	150,000.00		150,000
011100300100	State Boundary Commission	23010136	Purchase of GPRS Equipment		2,208,000.00	3,500,000.00	3,500,000.00	63.09	1,292,000
011100300100	State Boundary Commission	23010137	Purchase of Boundary Topo Map & Sheets		1,210,000.00	2,000,000.00	2,000,000.00	60.50	790,000
011100300100	State Boundary Commission	23030121	Rehabilitation/Repairs of Office Buildings	15,000,000.00	907,300.00	60,000,000.00	10,000,000.00	9.07	9,092,700
			Sub-Total	23,000,000.00	6,970,300.00	164,150,000.00	24,150,000.00	28.86	17,179,700
011100500100	Office of the SSA to the Gov on SD	23010106	PURCHASE OF VANS			45,000,000.00			
011100500100	Office of the SSA to the Gov on SD	23010113	PURCHASE OF COMPUTERS	345,000.00	950,000.00	5,000,000.00	5,000,000.00		4,050,000
011100500100	Office of the SSA to the Gov on SD	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12,500,000.00		10,000,000.00	10,000,000.00		10,000,000
011100500100	Office of the SSA to the Gov on SD	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL /	12,500,000.00		2,500,000.00	2,500,000.00		2,500,000
011100500100	Office of the SSA to the Gov on SD	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		184,954,320.45	530,000,000.00	430,000,000.00		245,045,680
011100500100	Office of the SSA to the Gov on SD	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		1,000,000.00	220,000,000.00	120,000,000.00		119,000,000
011100500100	Office of the SSA to the Gov on SD	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES			35,000,000.00	25,000,000.00		25,000,000
011100500100	Office of the SSA to the Gov on SD	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES			92,500,000.00	47,500,000.00		47,500,000
011100500100	Office of the SSA to the Gov on SD	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	774,148,845.62					
11100500100	Office of the Senior Special Assista	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	129,252,125.00					
11100500100	Office of the Senior Special Assista	23020106	CONSTRUCTION / PROVISION OF HOSPITALS /	35,000,000.00					
011100500100	Office of the SSA to the Gov on SD	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHO	81,877,019.00					

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
REF. NOTE 3	I. ADMINISTRATIVE SECTOR			₦	₦	₦	₦		₦
011100500100	Office of the SSA to the Gov on SD	23040101	TREE PLANTING			7,500,000.00	7,500,000.00		7,500,000
011100500100	Office of the SSA to the Gov on SD	23050101	RESEARCH AND DEVELOPMENT	4,642,000.00	19,000,000.00	35,000,000.00	35,000,000.00		16,000,000
011100500100	Office of the SSA to the Gov on SD	23050108	STRATEGIC RESOURCE MOBILIZATION & SUSTAINABILITY PLAN			20,000,000.00	10,000,000.00		10,000,000
011100500100	Office of the SSA to the Gov on SD	23050110	COST FOR PROJECT INVESTMENT & DEVELOPMENT		676,000.00	10,000,000.00	6,000,000.00		5,324,000
			Sub-Total	1,050,264,989.62	206,580,320.45	1,012,500,000.00	698,500,000	29.57	491,919,680
011100800100	State Emergency Mgt Agency	23010106	PURCHASE OF VANS			40,000,000.00			
011100800100	State Emergency Mgt Agency	23010109	PURCHASE OF SEA BOATS			40,000,000.00	10,000,000.00		10,000,000
011100800100	State Emergency Mgt Agency	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,990,000.00	20,000,000.00	20,000,000.00	19.95	16,010,000
011100800100	State Emergency Mgt Agency	23010113	PURCHASE OF COMPUTERS			750,000.00	750,000.00		750,000
011100800100	State Emergency Mgt Agency	23010133	PURCHASE OF DIVING EQUIPMENT			110,000,000.00	10,000,000.00		10,000,000
011100800100	State Emergency Mgt Agency	23010134	PURCHASE OF SHIP SPARE			7,000,000.00	7,000,000.00		7,000,000
011100800100	State Emergency Mgt Agency	23010161	PROCUREMENT OF BEDS & MATTRESSES		37,773,375.00	70,000,000.00	70,000,000.00	53.96	32,226,625
011100800100	State Emergency Mgt Agency	23020128	CONSTRUCTION OF WARE HOUSE			40,000,000.00			
011100800100	State Emergency Mgt Agency	23030129	RENOVATION OF PUBLIC BUILDINGS		6,272,000.00	120,000,000.00	70,000,000.00	8.96	63,728,000
			Sub-Total	-	48,035,375.00	447,750,000.00	187,750,000	25.58	139,714,625
011101000100	N/S Bureau of Public Procurement	23010105	PURCHASE OF MOTOR VEHICLES	7,500,000.00					
011101000100	N/S Bureau of Public Procurement	23010106	PURCHASE OF VANS			40,000,000.00			
011101000100	N/S Bureau of Public Procurement	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	532,500.00	5,000,000.00	5,000,000.00	5,000,000.00	100.00	
011101000100	N/S Bureau of Public Procurement	23010113	PURCHASE OF COMPUTERS			2,000,000.00	2,000,000.00	100.00	
011101000100	N/S Bureau of Public Procurement	23010114	PURCHASE OF COMPUTER PRINTERS		120,000.00	700,000.00	700,000.00		2,000,000
011101000100	N/S Bureau of Public Procurement	23010115	PURCHASE OF PHOTOCOPYING MACHINES			1,000,000.00	1,000,000.00	17.14	580,000
011101000100	N/S Bureau of Public Procurement	23010119	PURCHASE OF POWER GENERATING SET	25,000.00		1,000,000.00	1,000,000.00		1,000,000
011101000100	N/S Bureau of Public Procurement	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	975,750.00		500,000.00	500,000.00		1,000,000
011101000100	N/S Bureau of Public Procurement	23010140	PURCHASE OF COMMUNICATION GADGETS	5,000,000.00		2,000,000.00	2,000,000.00		500,000
011101000100	N/S Bureau of Public Procurement	23010147	PROCUREMENT OF ICT EQUIPMENT	6,000,000.00	1,280,000.00	7,000,000.00	7,000,000.00		2,000,000
011101000100	N/S Bureau of Public Procurement	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		2,732,601.46	15,000,000.00	15,000,000.00	18.29	5,720,000
			Sub-Total	20,033,250.00	9,132,601.46	74,200,000	34,200,000	26.70	25,067,399
011103300100	N/S AIDS Control Agency (NASACA	23010101	Purchase/Acquisition of Land			20,000,000			
011103500100	N/S Pension Bureau	23010106	PURCHASE OF VANS			80,000,000.00	80,000,000.00		80,000,000
011103500100	N/S Pension Bureau	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	3,000,000.00		6,000,000.00	6,000,000.00		6,000,000
011103500100	N/S Pension Bureau	23010113	PURCHASE OF COMPUTERS	4,000,000.00		3,000,000.00	3,000,000.00		3,000,000
011103500100	N/S Pension Bureau	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		55,262,630.94	100,000,000.00	50,000,000.00	110.53	(5,262,631)
			Sub-Total	7,000,000.00	55,262,630.94	189,000,000.00	139,000,000.00	39.76	83,737,369.06

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
011118500100	Nasarawa State Human Capital De	23							
011118500100	Nasarawa State Human Capital De	23010101	PURCHASE / ACQUISITION OF LAND		-	120,000,000.00	-		-
011118500100	Nasarawa State Human Capital De	23010106	PURCHASE OF VANS		-	29,000,000.00	-		-
011118500100	Nasarawa State Human Capital De	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	10,000,000.00	10,000,000.00		10,000,000
011118500100	Nasarawa State Human Capital De	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	1,000,000.00	1,000,000.00		1,000,000
011118500100	Nasarawa State Human Capital De	23010119	PURCHASE OF POWER GENERATING SET		-	3,000,000.00	3,000,000.00		3,000,000
011118500100	Nasarawa State Human Capital De	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	3,000,000.00	3,000,000.00		3,000,000
011118500100	Nasarawa State Human Capital De	23010140	PURCHASE OF COMMUNICATION GADGETS		-	2,000,000.00	2,000,000.00		2,000,000
011118500100	Nasarawa State Human Capital De	23010147	PURCHASE OF ICT EQUIPMENT		-	3,000,000.00	3,000,000.00		3,000,000
011118500100	Nasarawa State Human Capital De	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	250,000,000.00	-		-
					-	421,000,000.00	22,000,000.00		22,000,000
011104400100	Office of the Hon. Comm for Speci	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	19,000,000.00	-	-	-	-	-
011104400100	Office of the Hon. Comm for Speci	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,220,000.00	-	-	-	-	-
			Sub-Total	20,220,000.00	-	-	-	-	-
012400100100	Ministry of Special Duties - Securit	23010106	PURCHASE OF VANS		-	80,000,000.00	80,000,000.00	-	80,000,000
012400100100	Ministry of Special Duties - Securit	23010108	PURCHASE OF BUSES		-	20,000,000.00	20,000,000.00	-	20,000,000
012400100100	Ministry of Special Duties - Securit	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		17,524,200.00	30,000,000.00	30,000,000.00	58.41	12,475,800
012400100100	Ministry of Special Duties - Securit	23010113	PURCHASE OF COMPUTERS		-	5,000,000.00	5,000,000.00	0.00	5,000,000
012400100100	Ministry of Special Duties - Securit	23010119	PURCHASE OF POWER GENERATING SET		4,741,000.00	20,000,000.00	60,000,000.00	7.90	55,259,000
012400100100	Ministry of Special Duties - Securit	23010128	PURCHASE OF SECURITY EQUIPMENT		1,294,889,000.00		1,500,000,000.00	86.33	205,111,000
012400100100	Ministry of Special Duties - Securit	23010147	CONSTRUCTION / PROVISION OF WATER FACILITIES		-		10,000,000.00	-	10,000,000
012400100100	Ministry of Special Duties - Securit	23020105	CONSTRUCTION / PROVISION OF PERIMETER FENCING OF PUBLIC BUILD		-		20,000,000.00	-	20,000,000
012400100100	Ministry of Special Duties - Securit	23020135	CONSTRUCTION OF SECURITY POSTS/ WATCHTOWERS		-		600,000,000.00	-	600,000,000
			Sub-Total	-	1,317,154,200.00	155,000,000.00	2,325,000,000.00	56.65	1,007,845,800.00
011101300100	Office of the Sec. to the State Gov	23010105	PURCHASE OF MOTOR VEHICLES	1,362,530,331.70	1,299,979,794.89	800,000,000.00	1,300,000,000.00	100.00	20,205
011101300100	Office of the Sec. to the State Gov	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	919,572,209.80	19,998,359.24	20,000,000.00	20,000,000.00	99.99	1,641
011101300100	Office of the Sec. to the State Gov	23010128	PURCHASE OF SECURITY EQUIPMENT	178,804,507.23	299,999,410.25	300,000,000.00	300,000,000.00	100.00	590
011101300100	Office of the Sec. to the State Gov	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL	100,000,000.00	99,950,689.82	100,000,000.00	100,000,000.00	99.95	49,310
011101300100	Office of the Sec. to the State Gov	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		299,982,653.72	300,000,000.00	300,000,000.00	99.99	17,346
011101300100	Office of the Sec. to the State Gov	23050104	ANNIVERSARIES/CELEBRATIONS	399,913,632.16				-	-
			Sub-Total	2,960,820,680.89	2,019,910,907.92	1,520,000,000.00	2,020,000,000.00	100.00	89,092
16100400100	Nasarawa State Liason Office, Abu	23010105	PURCHASE OF MOTOR VEHICLES	63,000,000.00					-
16100400100	Nasarawa State Liason Office, Abu	23010106	PURCHASE OF VANS		40,000,000.00	40,000,000.00	40,000,000.00	100.00	-
16100400100	Nasarawa State Liason Office, Abu	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	18,000,000.00	3,030,000.00	20,000,000.00	10,000,000.00	30.30	6,970,000.00
16100400100	Nasarawa State Liason Office, Abu	23010113	PURCHASE OF COMPUTERS		580,000.00	10,000,000.00	5,000,000.00	11.60	4,420,000.00
16100400100	Nasarawa State Liason Office, Abu	23010143	PURCHASE OF DIGITAL EQUIPMENT		285,900.00	5,000,000.00	5,000,000.00	5.72	4,714,100.00
			Sub-Total	81,000,000.00	43,895,900.00	75,000,000.00	60,000,000.00	73.16	16,104,100.00

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE

ADMIN CODE	MDA	CODE	DESCRIPTION	EXPENDITURE	EXPENDITURE	BUDGET	2024 REVISED BUDGET	ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
011103700100	Muslim Pilgrims Welfare Board	23010106	PURCHASE OF VANS		-	40,000,000.00	-	-	-
011103700100	Muslim Pilgrims Welfare Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	5,000,000.00	5,000,000.00	-	5,000,000.00
011103700100	Muslim Pilgrims Welfare Board	23010113	PURCHASE OF COMPUTERS		-	2,000,000.00	2,000,000.00	-	2,000,000.00
011103700100	Muslim Pilgrims Welfare Board	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	10,000,000.00	10,000,000.00	-	10,000,000.00
			Sub-Total	-	-	57,000,000.00	17,000,000.00	-	17,000,000.00
011103800100	Christian Pilgrims Welfare Board	23010108	PURCHASE OF BUSES		-	30,000,000.00	-	-	-
011103800100	Christian Pilgrims Welfare Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		20,000,000.00	10,000,000.00	22,000,000.00	90.91	2,000,000.00
011103800100	Christian Pilgrims Welfare Board	23010113	PURCHASE OF COMPUTERS		-	1,000,000.00	1,000,000.00	-	1,000,000.00
011103800100	Christian Pilgrims Welfare Board	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	1,000,000.00	1,000,000.00	-	1,000,000.00
011103800100	Christian Pilgrims Welfare Board	23030129	RENOVATION OF PUBLIC BUILDINGS		26,278,857.50		27,000,000.00	97.33	721,142.50
			Sub-Total	-	46,278,857.50	42,000,000.00	51,000,000.00	90.74	4,721,142.50
011200300100	Nasarawa State House of Assembl	23010105	Purchase of Motor Vehicles	399,019,230.00	800,000,000.00	1,800,000,000.00	800,000,000.00	100.00	-
011200300100	Nasarawa State House of Assembl	23010113	Purchase of Computers	2,530,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00
011200300100	Nasarawa State House of Assembl	23010119	Purchase of 200KVA Generating Plant for Asse	28,000,000.00	155,000,000.00	60,000,000.00	160,000,000.00	96.88	5,000,000.00
011200300100	Nasarawa State House of Assembl	23010125	Purchase of Library Books & Equipment	10,000,000.00	18,000,000.00	20,000,000.00	20,000,000.00	90.00	2,000,000.00
011200300100	Nasarawa State House of Assembl	23010140	Purchase of Communication Gadgets	9,700,000.00	8,000,000.00	10,000,000.00	10,000,000.00	80.00	2,000,000.00
011200300100	Nasarawa State House of Assembl	23020176	CONSTITUENCY PROJECTS FUNDS		959,500,000.00	960,000,000.00	960,000,000.00	99.95	500,000.00
			Sub-Total	449,249,230.00	1,940,500,000.00	2,852,000,000.00	1,952,000,000.00	99.41	11,500,000
011200400100	House of Assembly Service Comm	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	48,000,000.00	36,700,000.00	49,000,000.00	99,000,000.00	37.07	62,300,000
011200400100	House of Assembly Service Comm	23010113	PURCHASE OF COMPUTERS	900,000.00	-	2,000,000.00	7,000,000.00	-	7,000,000
011200400100	House of Assembly Service Comm	23010114	PURCHASE OF COMPUTER PRINTERS		-	2,000,000.00	3,000,000.00	-	3,000,000
011200400100	House of Assembly Service Comm	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	49,000,000.00	-	1,000,000.00	11,000,000.00	-	11,000,000
011200400100	House of Assembly Service Comm	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	50,000,000.00	200,000,000.00	-	200,000,000
			Sub-Total	97,900,000.00	36,700,000.00	104,000,000.00	320,000,000.00	11.47	283,300,000
012300100100	Ministry of Information, Culture &	23010108	PURCHASE OF BUSES			10,000,000.00			
012300100100	Ministry of Information, Culture &	23010130	PURCHASE OF RECREATIONAL FACILITIES		12,449,400.00	40,000,000.00	40,000,000.00		27,550,600
012300100100	Ministry of Information, Culture &	23010142	PURCHASE OF PRINTING PRESS EQUIPMENT	164,150,000.00	132,235,000.00	150,000,000.00	150,000,000.00	88.16	17,765,000
012300100100	Ministry of Information, Culture &	23010143	PURCHASE OF DIGITAL EQUIPMENT		87,424,533.18	1,045,761,298.94	1,900,000,000.00	4.60	1,812,575,467
012300100100	Ministry of Information, Culture &	23010147	PROCUREMENT OF ICT EQUIPMENT		9,825,000.00	20,000,000.00	20,000,000.00	0.00	10,175,000
012300100100	Ministry of Information, Culture &	23010150	PURCHASE OF COSTUMES	4,691,000.00	14,140,000.00	10,000,000.00	18,000,000.00	78.56	3,860,000
012300100100	Ministry of Information, Culture &	23010151	PURCHASE OF ARTIFACTS		-	20,000,000.00	30,000,000.00	-	30,000,000
012300100100	Ministry of Information, Culture &	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		4,773,150.00	80,000,000.00	80,000,000.00	5.97	75,226,850
012300100100	Ministry of Information, Culture &	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		7,000,000.00	60,000,000.00	60,000,000.00	11.67	53,000,000
012300100100	Ministry of Information, Culture &	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		61,053,400.00	20,000,000.00	61,700,000.00	98.95	646,600
012300100100	Ministry of Information, Culture &	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	62,000,000.00				-	-
			Sub-Total	230,841,000.00	328,900,483.18	1,455,761,298.94	2,359,700,000	13.94	2,030,799,517
012300300100	Nasarawa Broadcasting Service	23010105	Purchase of Motor Vehicles	24,768,000.00					
012300300100	Nasarawa Broadcasting Service	23010106	PURCHASE OF VANS		7,600,000.00	40,000,000.00	40,000,000.00	19.00	32,400,000
012300300100	Nasarawa Broadcasting Service	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	4,855,300.00	2,795,300.00	7,000,000.00	7,000,000.00	39.93	4,204,700
012300300100	Nasarawa Broadcasting Service	23010119	PURCHASE OF POWER GENERATING SET	14,550,000.00	0.00	15,000,000.00	11,500,000.00		11,500,000
012300300100	Nasarawa Broadcasting Service	23010140	PURCHASE OF COMMUNICATION GADGETS		6,500,000.00	25,000,000.00	45,000,000.00	14.44	38,500,000
012300300100	Nasarawa Broadcasting Service	23010143	PURCHASE OF DIGITAL EQUIPMENT	26,498,600.00	5,073,000.00	20,000,000.00	50,000,000.00	10.15	44,927,000
			Sub-Total	70,671,900.00	21,968,300.00	107,000,000.00	153,500,000.00	14.31	131,531,700.00

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
012500100100	Office of the Head of Civil Service	23010105	PURCHASE OF MOTOR VEHICLES	38,000,000.00					
012500100100	Office of the Head of Civil Service	23010106	PURCHASE OF VANS			80,000,000.00	80,000,000.00		80,000,000
012500100100	Office of the Head of Civil Service	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		148,000.00	50,000,000.00	100,000,000.00	0.15	99,852,000
012500100100	Office of the Head of Civil Service	23010113	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	4,180,500.00	15,000,000.00	15,000,000.00	27.87	10,819,500
012500100100	Office of the Head of Civil Service	23010141	PROCURMENT OF 100 NO AUTOMATIC TIME C	1,000,000.00	19,900.00	10,000,000.00	10,000,000.00	0.20	9,980,100
012500100100	Office of the Head of Civil Service	23010143	PURCHASE OF DIGITAL EQUIPMENT	2,004,000.00	30,500.00	5,000,000.00	5,000,000.00	0.61	4,969,500
012500100100	Office of the Head of Civil Service	23010147	PROCUREMENT OF ICT EQUIPMENT	10,197,062.00	90,000.00	20,000,000.00	20,000,000.00	0.45	19,910,000
012500100100	Office of the Head of Civil Service	23020136	CONSTRUCTION OF STAFF DEVELOPMENT CEN	39,026,295.16	4,410,000.00	40,000,000.00	40,000,000.00	11.03	35,590,000
012500100100	Office of the Head of Civil Service	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	4,915,200.00	5,222,600.00	7,000,000.00	7,000,000.00	74.61	1,777,400
012500100100	Office of the Head of Civil Service	23030130	UPGRADING OF SENIOR STAFF CLUB COMPLEX	9,853,590.00		10,000,000.00	10,000,000.00		10,000,000
			Sub-Total	107,996,147.16	14,101,500.00	237,000,000.00	287,000,000.00	4.91	272,898,500
014000100100	State Auditor General Office	23010105	PURCHASE OF MOTOR VEHICLES		-	40,000,000.00		-	
014000100100	State Auditor General Office	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	17,003,600.00	-	10,000,000.00	10,000,000.00	-	10,000,000
014000100100	State Auditor General Office	23010113	PURCHASE OF COMPUTERS		-	3,500,000.00	3,500,000.00	-	3,500,000
014000100100	State Auditor General Office	23010114	PURCHASE OF COMPUTER PRINTERS		-	900,000.00	900,000.00	-	900,000
014000100100	State Auditor General Office	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	1,000,000.00	1,000,000.00	-	1,000,000
014000100100	State Auditor General Office	23010119	PURCHASE OF POWER GENERATING SET	8,000,000.00	-	8,000,000.00	8,000,000.00	-	8,000,000
014000100100	State Auditor General Office	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	2,000,000.00	2,000,000.00	-	2,000,000
014000100100	State Auditor General Office	23010147	PURCHASE OF ICT EQUIPMENT		-	15,000,000.00	15,000,000.00	-	15,000,000
014000100100	State Auditor General Office	23010143	PURCHASE OF DIGITAL EQUIPMENT		-	29,000,000.00	29,000,000.00	-	29,000,000
014000100100	State Auditor General Office	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	28,783,800.00				-	
			Sub-Total	53,787,400.00	-	109,400,000.00	69,400,000.00	-	69,400,000.00
014100100200	Office of Auditor Gen. for Local Go	23010105	Purchase of Motor Vehicles		-		-	-	-
014100100200	Office of Auditor Gen. for Local Go	23010108	PURCHASE OF BUSES		-	10,000,000.00	-		-
014100100200	Office of Auditor Gen. for Local Go	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,743,610.00	5,000,000.00	5,000,000.00	74.87	1,256,390
014100100200	Office of Auditor Gen. for Local Go	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	2,500,000.00	4,000,000.00	50.00	2,000,000
014100100200	Office of Auditor Gen. for Local Go	23010114	PURCHASE OF COMPUTER PRINTERS	942,500.00	1,000,000.00	1,000,000.00	3,000,000.00	33.33	2,000,000
014100100200	Office of Auditor Gen. for Local Go	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,500,000.00	3,000,000.00	5,000,000.00	50.00	2,500,000
014100100200	Office of Auditor Gen. for Local Go	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			40,000,000.00	-	-	-
			Sub-Total	4,942,500.00	9,243,610.00	61,500,000.00	17,000,000.00	54.37	7,756,390.00
014700100100	State Civil Service Commission	23010102	PURCHASE OF OFFICE BUILDINGS	1,000,000.00				-	-
014700100100	State Civil Service Commission	203010104	PURCHASE OF MOTOR CYCLES	1,200,000.00				-	-
014700100100	State Civil Service Commission	23010104	PURCHASE OF MOTOR CYCLES		-	2,000,000.00		-	-
014700100100	State Civil Service Commission	23010105	PURCHASE OF MOTOR VEHICLES	2,000,000.00				-	-
014700100100	State Civil Service Commission	23010106	PURCHASE OF VANS	-	-	40,000,000.00		-	-

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	CODE	DESCRIPTION	EXPENDITURE	EXPENDITURE	BUDGET	2024 REVISED BUDGET	ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
014700100100	State Civil Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	500,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
014700100100	State Civil Service Commission	23010113	PURCHASE OF COMPUTERS	3,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
014700100100	State Civil Service Commission	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	-	4,000,000.00	4,000,000.00	-	4,000,000
014700100100	State Civil Service Commission	23010119	PURCHASE OF POWER GENERATING SET	500,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
014700100100	State Civil Service Commission	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	2,000,000.00	2,000,000.00	-	2,000,000
014700100100	State Civil Service Commission	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000.00	-	10,000,000.00	-	-	-
014700100100	State Civil Service Commission	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	2,800,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
014700100100	State Civil Service Commission	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	55,617,340.50	50,000,000.00	67,000,000.00	83.01	11,382,660
014700100100	State Civil Service Commission	23020129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		-	5,000,000.00	-	-	-
014700100100	State Civil Service Commission	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	14,720,000.00	14,571,125.00	15,000,000.00	15,000,000.00	97.14	428,875
014700100100	State Civil Service Commission	23020160	CONSTRUCTION OF DRAINAGE NETWORK	4,800,000.00				-	-
			Sub-Total	41,520,000.00	70,188,465.50	153,000,000.00	113,000,000.00	62.11	42,811,534.50
014900100100	Local Govt, Service Commission	23010108	PURCHASE OF BUSES	28,000,000.00	-	30,000,000.00	30,000,000.00	-	30,000,000
014900100100	Local Govt, Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	2,800,000.00	2,800,000.00	-	2,800,000
014900100100	Local Govt, Service Commission	23010113	PURCHASE OF COMPUTERS	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
014900100100	Local Govt, Service Commission	23010147	PROCUREMENT OF ICT EQUIPMENT	5,000,000.00	-	30,000,000.00	30,000,000.00	-	30,000,000
014900100100	Local Govt, Service Commission	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	25,000,000.00	25,000,000.00	-	25,000,000
			Sub-Total	38,000,000.00	-	92,800,000.00	92,800,000.00	-	92,800,000
014800100100	N/S Independent Electoral Commi	23010105	PURCHASE OF MOTOR VEHICLES	51,000,000.00	22,259,439.50	102,000,000.00	132,000,000.00	16.86	109,740,561
014800100100	N/S Independent Electoral Commi	23010106	PURCHASE OF VANS			30,000,000.00	30,000,000.00		30,000,000
014800100100	N/S Independent Electoral Commi	23010108	PURCHASE OF BUSES		5,002,000.00	40,000,000.00	70,000,000.00	7.15	64,998,000
014800100100	N/S Independent Electoral Commi	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	29,293,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
014800100100	N/S Independent Electoral Commi	23010128	PURCHASE OF SECURITY EQUIPMENT	9,500,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
014800100100	N/S Independent Electoral Commi	23010140	PURCHASE OF COMMUNICATION GADGETS		-	50,000,000.00	220,000,000.00	-	220,000,000
014800100100	N/S Independent Electoral Commi	23010148	PURCHASE OF PUBLIC ADDRESS SYSTEM		-	90,000,000.00	-	-	-
014800100100	N/S Independent Electoral Commi	23010174	PURCHASE OF ELECTION MATERIALS (CUBICLES, BALLOT BOXES ETC)		23,599,763.00	40,000,000.00	40,000,000.00	59.00	16,400,237
014800100100	N/S Independent Electoral Commi	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	40,000,000.00			
014800100100	N/S Independent Electoral Commi	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		-	50,000,000.00	50,000,000.00	-	50,000,000
014800100100	N/S Independent Electoral Commi	23030102	REHABILITATION / REPAIRS - ELECTRICITY						
014800100100	N/S Independent Electoral Commi	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS						
014800100100	N/S Independent Electoral Commi	23050103	MONITORING AND EVALUATION	18,000,000.00					
			Sub-Total	107,793,000.00	50,861,202.50	462,000,000.00	562,000,000	9.05	511,138,798
			Total Capital Expenditure - Administrative Sector	5,488,945,722.67	6,261,364,505.02	10,058,061,298.94	11,577,500,000.00	54.08	5,316,135,495
REF. NOTE 4	II. ECONOMIC SECTOR								
021500100100	Ministry of Agriculture & Water R	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00	-
021500100100	Ministry of Agriculture & Water R	23010113	PURCHASE OF COMPUTERS	1,960,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00	-
021500100100	Ministry of Agriculture & Water R	23010114	PURCHASE OF COMPUTER PRINTERS	1,400,000.00	1,800,000.00	2,000,000.00	2,000,000.00	90.00	200,000
021500100100	Ministry of Agriculture & Water R	23010115	PURCHASE OF PHOTOCOPYING MACHINES	950,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100.00	-
021500100100	Ministry of Agriculture & Water R	23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	7,900,000.00	5,000,000.00	5,000,000.00	5,000,000.00	100.00	-

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	CODE	DESCRIPTION	EXPENDITURE	EXPENDITURE	BUDGET	2024 REVISED BUDGET	ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
021500100100	Ministry of Agriculture & Water R	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	54,777,100.00	1,726,478,685.00	146,000,000.00	2,846,000,000.00	60.66	1,119,521,315
021500100100	Ministry of Agriculture & Water R	23010147	PURCHASE OF ICT EQUIPMENT	1,400,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00	
021500100100	Ministry of Agriculture & Water R	23010154	PURCHASE OF RIG & AIR COMPRESSOR MOUN	49,971,349.72					
021500100100	Ministry of Agriculture & Water R	23010162	PURCHASE OF SEWING MACHINES		310,000.00	500,000.00	500,000.00	62.00	190,000
021500100100	Ministry of Agriculture & Water R	23010165	PURCHASE OF FEED MILLER		52,230,000.00	50,000,000.00	100,000,000.00	52.23	47,770,000
021500100100	Ministry of Agriculture & Water R	23010171	PURCHASE OF HYDROLOGICAL EQUIPMENT	1,920,000.00					
021500100100	Ministry of Agriculture & Water R	23010172	PURCHASE OF FERTILIZER/ AGRIC INPUTS		-	-	240,000,000.00	-	240,000,000
021500100100	Ministry of Agriculture & Water R	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	54,944,300.00	55,620,000.00	56,000,000.00	56,000,000.00	99.32	380,000
021500100100	Ministry of Agriculture & Water R	23020113	CONSTRUCTION / PROVISION OF AGRICULTUR	24,299,195.25					
021500100100	Ministry of Agriculture & Water R	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCT	14,800,000.00					
021500100100	Ministry of Agriculture & Water R	23020124	CONSTRUCTION OF MARKETS/PARKS		99,940,138.00	100,000,000.00	100,000,000.00	99.94	59,862
021500100100	Ministry of Agriculture & Water R	23020128	CONSTRUCTION OF WORKSHOP/ WARE HOUSE		25,000,000.00	25,000,000.00	25,000,000.00	100.00	
021500100100	Ministry of Agriculture & Water R	23020173	CONSTRUCTION/ PROVISION OF VETERINARY	9,500,000.00	77,261,890.00	50,000,000.00	530,000,000.00	14.58	452,738,110
021500100100	Ministry of Agriculture & Water R	23020174	CONSTRUCTION/PROVISION OF IRRIGATION S	9,800,000.00	49,000,000.00		50,000,000.00	98.00	1,000,000
021500100100	Ministry of Agriculture & Water R	23030104	REHABILITATION / REPAIRS - WATER FACILITIES		3,000,000.00		3,000,000.00	100.00	
021500100100	Ministry of Agriculture & Water R	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		39,000,000.00	50,000,000.00	40,000,000.00	97.50	1,000,000
021500100100	Ministry of Agriculture & Water R	23040101	TREE PLANTING			3,000,000.00			
021500100100	Ministry of Agriculture & Water R	23050101	PERIMETER FENCING OF PUBLIC BUILDINGS			40,000,000.00			
			Sub-Total	235,621,944.97	2,142,140,713.00	535,000,000.00	4,005,000,000.00	53.49	1,862,859,287
021502100100	College of Agriculture, Science & T	23010105	PURCHASE OF MOTOR VEHICLES	9,500,000.00	30,000,000.00	70,000,000.00	70,000,000.00	42.86	40,000,000
021502100100	College of Agriculture, Science & T	23010108	PURCHASE OF BUSES	19,800,000.00	-	50,000,000.00			
021502100100	College of Agriculture, Science & T	23010113	PURCHASE OF COMPUTERS		-	50,000,000.00	70,000,000.00	-	70,000,000
021502100100	College of Agriculture, Science & T	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL	12,800,000.00	-	70,000,000.00	70,000,000.00	-	70,000,000
021502100100	College of Agriculture, Science & T	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	19,600,000.00	-	30,000,000.00	30,000,000.00	-	30,000,000
021502100100	College of Agriculture, Science & T	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		-	10,000,000.00	10,000,000.00	-	10,000,000
021502100100	College of Agriculture, Science & T	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	300,000,000.00	300,000,000.00	-	300,000,000
021502100100	College of Agriculture, Science & T	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCT	97,500,000.00	436,726,846.43	200,000,000.00	1,330,000,000.00	32.84	893,273,154
021502100100	College of Agriculture, Science & T	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS		-	5,000,000.00	5,000,000.00	-	5,000,000
021502100100	College of Agriculture, Science & T	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		-	139,000,000.00	139,000,000.00	-	139,000,000
021502100100	College of Agriculture, Science & T	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,800,000.00	-				
021502100100	College of Agriculture, Science & T	23030112	REHABILITATION / REPAIRS - AGRICULTURAL F	39,500,000.00	-	60,000,000.00	60,000,000.00	-	60,000,000
021502100100	College of Agriculture, Science & T	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	10,000,000.00	10,000,000.00	-	10,000,000
021502100100	College of Agriculture, Science & T	23030129	RENOVATION OF PUBLIC BUILDINGS		-	21,000,000.00	21,000,000.00	-	21,000,000
021502100100	College of Agriculture, Science & T	23030135	REHABILITATION OF PUBLIC SCHOOLS		172,528,702.99	200,000,000.00	200,000,000.00	86.26	27,471,297
			Sub-Total	206,500,000.00	639,255,549.42	1,215,000,000.00	2,315,000,000.00	27.61	1,617,273,154
021510200100	Nasarawa Agricultural Dev. Proj (N	23010104	PURCHASE OF MOTOR CYCLES		-	9,000,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010106	PURCHASE OF VANS		-	40,000,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	1,568,000.00	-	600,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010113	PURCHASE OF COMPUTERS		-	600,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010114	PURCHASE OF COMPUTER PRINTERS		-	1,500,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	2,000,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010118	PURCHASE OF SCANNERS		-	300,000.00			
021510200100	Nasarawa Agricultural Dev. Proj (N	23010119	PURCHASE OF POWER GENERATING SET		-	600,000.00			

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	CODE	DESCRIPTION	EXPENDITURE	EXPENDITURE	BUDGET	2024 REVISED BUDGET	ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
021510200100	Nasarawa Agricultural Dev. Proj (N	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		-	137,500,000.00	-		
021510200100	Nasarawa Agricultural Dev. Proj (N	23010128	PURCHASE OF SECURITY EQUIPMENT	6,300,000.00	-	1,300,000.00	-		
021510200100	Nasarawa Agricultural Dev. Proj (N	23010129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		-	800,000.00	-		
021510200100	Nasarawa Agricultural Dev. Proj (N	23010147	PURCHASE OF ICT EQUIPMENT		-	5,500,000.00	-		
021510200100	Nasarawa Agricultural Dev. Proj (N	23010154	Nasarawa Agricultural Development Programme (NADP)		-	50,000,000.00	-		
021510200100	Nasarawa Agricultural Dev. Proj (N	23010171	Nasarawa Agricultural Development Programme (NADP)		-	30,000,000.00	-		
021510200100	Nasarawa Agricultural Dev. Proj (N	23020113	Construction /Provision of Agricultural Facilitie	39,994,892.02					
			Sub-Total	47,862,892.02	-	279,700,000	-		-
021510400100	N/State Rural Water Supply & San	23010105	PURCHASE OF MOTOR VEHICLES	19,000,000.00					0
021510400100	N/State Rural Water Supply & San	23010106	PURCHASE OF VANS		3,000,000.00	40,000,000.00	40,000,000.00	7.50	37,000,000
021510400100	N/State Rural Water Supply & San	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	5,775,000.00	-	6,000,000.00	6,000,000.00	-	6,000,000
021510400100	N/State Rural Water Supply & San	23010132	PURCHASES OF SURVEYING EQUIPMENT	4,900,000.00			2,000,000.00	-	2,000,000
021510400100	N/State Rural Water Supply & San	23010152	PURCHASE OF WATER METERS	2,000,000.00	-	2,000,000.00	10,000,000.00	-	10,000,000
021510400100	N/State Rural Water Supply & San	23010153	PURCHASE OF MOBILE WORKSHOP & ACCESSO	9,250,000.00	-	10,000,000.00	5,000,000.00	-	5,000,000
021510400100	N/State Rural Water Supply & San	23010155	PURCHASE OF SURVEY EQUIPMENT		-	5,000,000.00			
021510400100	N/State Rural Water Supply & San	23010171	PURCHASE OF HYDROLOGICAL EQUIPMENT	9,853,500.00	-	10,000,000.00	10,000,000.00	-	10,000,000
021510400100	N/State Rural Water Supply & San	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	30,000,000.00	11,332,500.00	130,000,000.00	130,000,000.00	8.72	118,667,500
021510400100	N/State Rural Water Supply & San	23020156	CONSTRUCTION/PROVISION OF SANITARY LATRINES		6,686,480.00	20,000,000.00	20,000,000.00		13,313,520
021510400100	N/State Rural Water Supply & San	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	39,939,010.23	36,564,432.00	40,000,000.00	60,000,000.00		23,435,568
021510400100	N/State Rural Water Supply & San	23030133	REHABILITATION OF LATRINES	19,961,004.22	2,647,100.00	20,000,000.00	20,000,000.00		17,352,900
021510400100	N/State Rural Water Supply & San	23050103	MONITORING AND EVALUATION	2,568,000.00	628,000.00	5,000,000.00	5,000,000.00		4,372,000
021510400100	N/State Rural Water Supply & San	23050108	WASHCOM/C.L.T.S TRIGGERING ACTIVITIES IN	9,912,000.00	4,416,000.00	10,000,000.00	10,000,000.00		5,584,000
021510400100	N/State Rural Water Supply & San	23050109	VILLAGE LEVEL OPERATIONS/ HYGIENE DATA C	45,941,863.07	2,991,579.19	55,000,000.00	55,000,000.00		52,008,421
			Sub-Total	199,100,377.52	68,266,091.19	353,000,000.00	373,000,000.00	18.30	304,733,908.81
021511000100	N/State Fadama Coordinating Offi	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		24,485,000.00	4,400,000.00	24,530,000.00	99.82	45,000
021511000100	N/State Fadama Coordinating Offi	23010113	PURCHASE OF COMPUTERS	3,500,000.00	10,499,750.00	2,000,000.00	10,650,000.00	98.59	150,250
021511000100	N/State Fadama Coordinating Offi	23010114	PURCHASE OF COMPUTER PRINTERS		17,120,000.00	4,000,000.00	17,130,000.00	99.94	10,000
021511000100	N/State Fadama Coordinating Offi	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		2,413,496,785.00	560,000,000.00	2,420,000,000.00	99.73	6,503,215
021511000100	N/State Fadama Coordinating Offi	23010172	PURCHASE OF FERTILIZER/ AGRIC INPUTS	538,719,352.39	1,799,167,720.00	512,275,000.00	1,804,493,720.00	99.70	5,326,000
021511000100	N/State Fadama Coordinating Offi	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	462,950,000.00	1,079,379,004.00	400,000,000.00	1,080,000,000.00	99.94	620,996
021511000100	N/State Fadama Coordinating Offi	23020114	CONSTRUCTION / PROVISION OF ROADS	1,518,111,481.61	14,001,847,228.80	2,100,000,000.00	14,002,153,862.00	100.00	306,633
021511000100	Nasarawa State Fadama Coordina	23020118	CONSTRUCTION / PROVISION OF INFRASTRUC	500,000,000.00					
			Sub-Total	3,023,280,834.00	19,345,995,487.80	3,582,675,000.00	19,358,957,582.00	99.93	12,962,094
022000100100	Min. of Finance & Economic Plann	23010106	PURCHASE OF VANS		-	80,000,000.00			
022000100100	Min. of Finance & Economic Plann	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	24,943,915.00	-	85,000,000.00	85,000,000.00	-	85,000,000
022000100100	Min. of Finance & Economic Plann	23010113	PURCHASE OF COMPUTERS		-	20,000,000.00	20,000,000.00	-	20,000,000
022000100100	Min. of Finance & Economic Plann	23010147	PURCHASE OF ICT EQUIPMENT	49,907,000.00	38,603,500.00	111,000,000.00	111,000,000.00	34.78	72,396,500
022000100100	Min. of Finance & Economic Plann	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	49,924,700.00	2,236,750.00	100,000,000.00	40,000,000.00	5.59	37,763,250
			Sub-Total	124,775,615.00	40,840,250.00	396,000,000	256,000,000	15.95	215,159,750

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
22000200100	Nasarawa State Debt Managemer	23010105	PURCHASE OF MOTOR VEHICLES		-	40,000,000.00	40,000,000.00	-	40,000,000
22000200100	Nasarawa State Debt Managemer	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		6,842,500.00	7,000,000.00	7,000,000.00	97.75	157,500
22000200100	Nasarawa State Debt Managemer	23010113	PURCHASE OF COMPUTERS		-	3,000,000.00	3,000,000.00	-	3,000,000
22000200100	Nasarawa State Debt Managemer	23010114	PURCHASE OF COMPUTER PRINTERS		-	1,000,000.00	1,000,000.00	-	1,000,000
22000200100	Nasarawa State Debt Managemer	23010119	PURCHASE OF POWER GENERATING SET		6,000,000.00	7,500,000.00	7,500,000.00	80.00	1,500,000
22000200100	Nasarawa State Debt Managemer	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	5,000,000.00	5,000,000.00	-	5,000,000
			Sub-Total	-	12,842,500	63,500,000	63,500,000	20.22	50,657,500
022000700100	Office of the Accountant-General	23010106	PURCHASE OF VANS		-	80,000,000.00	80,000,000.00	-	80,000,000.00
022000700100	Office of the Accountant-General	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	17,484,250.00	-	70,000,000.00	70,000,000.00	-	70,000,000.00
022000700100	Office of the Accountant-General	23010113	PURCHASE OF COMPUTERS	14,997,000.00	6,735,000.00	30,000,000.00	30,000,000.00	-	23,265,000.00
022000700100	Office of the Accountant-General	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	-	8,000,000.00	8,000,000.00	-	8,000,000.00
022000700100	Office of the Accountant-General	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	8,000,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000.00
022000700100	Office of the Accountant-General	23010128	Purchase of Security Equipment	18,988,625.00	-	50,000,000.00	-	-	-
022000700100	Office of the Accountant-General	23010147	PURCHASE OF ICT EQUIPMENT	14,904,500.00	699,374,739.59	50,000,000.00	1,000,000,000.00	-	##############
022000700100	Office of the Accountant-General	23020101	Construction/Provision of Office Buildings	29,790,315.50	-	50,000,000.00	-	-	-
022000700100	Office of the Accountant-General	23020127	Construction of ICT Infrastures	44,730,248.00	63,115,712.00	80,000,000.00	80,000,000.00	-	16,884,288.00
022000700100	Office of the Accountant-General	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	11,917,000.00	10,827,910.51	15,000,000.00	15,000,000.00	-	4,172,089.49
			Sub-Total	162,311,938.50	780,053,362.10	448,000,000	1,298,000,000	60.10	517,946,638
022000704000	Proj. Fin. Management Unit (PFMU	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	2,700,000.00	2,700,000.00	-	2,700,000.00
022000704000	Proj. Fin. Management Unit (PFMU	23010113	PURCHASE OF COMPUTERS		-	2,500,000.00	2,500,000.00	-	2,500,000.00
022000704000	Proj. Fin. Management Unit (PFMU	23010114	PURCHASE OF COMPUTER PRINTERS		-	750,000.00	750,000.00	-	750,000.00
022000704000	Proj. Fin. Management Unit (PFMU	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		-	6,000,000.00	6,000,000.00	-	6,000,000.00
022000704000	Proj. Fin. Management Unit (PFMU	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		-	2,500,000.00	2,500,000.00	-	2,500,000.00
022000704000	Proj. Fin. Management Unit (PFMU	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS		-	5,000,000.00	5,000,000.00	-	5,000,000.00
022000704000	Proj. Fin. Management Unit (PFMU	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	7,500,000.00	7,500,000.00	-	7,500,000.00
			Sub-Total	-	-	26,950,000.00	26,950,000.00	-	26,950,000.00
022000800100	Board of Internal Revenue Service	23010105	PURCHASE OF MOTOR VEHICLES	29,500,000.00	49,500,000.00	100,000,000.00	50,000,000.00	-	500,000.00
022000800100	Board of Internal Revenue Service	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	21,000,000.00	24,493,391.28	25,000,000.00	25,000,000.00	-	506,608.72
022000800100	Board of Internal Revenue Service	23010114	PURCHASE OF COMPUTER PRINTERS		9,946,000.00	10,000,000.00	10,000,000.00	-	54,000.00
022000800100	Board of Internal Revenue Service	23010119	PURCHASE OF POWER GENERATING SET		17,649,000.00	18,000,000.00	18,000,000.00	-	351,000.00
022000800100	Board of Internal Revenue Service	23020101	Construction/Provision of Office Buildings	30,000,000.00	29,165,500.00	80,000,000.00	30,000,000.00	-	834,500.00
022000800100	Board of Internal Revenue Service	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	13,000,000.00	29,972,750.00	40,000,000.00	30,000,000.00	-	27,250.00
022000800100	Board of Internal Revenue Service	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	62,928,517.00	24,639,725.45	70,000,000.00	25,000,000.00	-	360,274.55
			Sub-Total	156,428,517.00	185,366,366.73	343,000,000.00	188,000,000.00	98.60	2,633,633.27
022001200100	N/State CARES Coordinating Unit (	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	4,936,192.00	5,000,000.00	5,000,000.00	5,000,000.00	100.00	-
022001200100	N/State CARES Coordinating Unit (	23010147	PROCUREMENT OF ICT EQUIPMENT	14,980,000.00	18,683,000.00	15,000,000.00	25,000,000.00	74.73	6,317,000
022001200100	N/State CARES Coordinating Unit (	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	4,000,000.00	5,236,000.00	4,000,000.00	6,000,000.00	87.27	764,000
			Sub-Total	23,916,192.00	28,919,000.00	24,000,000.00	36,000,000.00	80.33	7,081,000.00

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
022001300100	Nasarawa State Efficiency Unit	23010106	PURCHASE OF VANS		-	5,000,000.00	7,000,000.00	-	7,000,000
022001300100	Nasarawa State Efficiency Unit	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		1,300,000.00	500,000.00	2,500,000.00	52.00	1,200,000
022001300100	Nasarawa State Efficiency Unit	23010113	PURCHASE OF COMPUTERS		753,000.00	1,000,000.00	2,000,000.00	37.65	1,247,000
022001300100	Nasarawa State Efficiency Unit	23010114	PURCHASE OF COMPUTER PRINTERS		230,000.00	400,000.00	900,000.00	25.56	670,000
022001300100	Nasarawa State Efficiency Unit	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	100,000.00	100,000.00	-	100,000
022001300100	Nasarawa State Efficiency Unit	23010128	PURCHASE OF SECURITY EQUIPMENT		1,450,500.00	500,000.00	3,500,000.00	41.44	2,049,500
022001300100	Nasarawa State Efficiency Unit	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		487,700.00	1,000,000.00	1,000,000.00	48.77	512,300
				0.00	4,221,200.00	8,500,000.00	17,000,000.00	24.83	12,778,800
022200100100	Ministry of Trade, Industry & Inve	23010106	PURCHASE OF VANS		-	35,000,000.00			
022200100100	Ministry of Trade, Industry & Inve	23010143	PURCHASE OF DIGITAL EQUIPMENT		-	15,000,000.00	15,000,000.00		
022200100100	Ministry of Trade, Industry & Inve	23020118	CONSTRUCTION / PROVISION OF INFRASTRUC	19,589,893.75	-	100,000,000.00	100,000,000.00		100,000,000
022200100100	Ministry of Trade, Industry & Inve	23020124	Construction of Markets/Parks	860,434,152.70	1,456,717,639.10	2,000,000,000.00	4,700,000,000.00	30.99	3,243,282,361
022200100100	Ministry of Trade, Industry & Inve	23020127	Construction of ICT Infrastructures	7,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
022200100100	Ministry of Trade, Industry & Inve	23020159	CONSTRUCTION/PROVISION OF SEWAGE DISP	5,000,000.00					
022200100100	Ministry of Trade, Industry & Inve	23030118	CONSTRUCTION OF MULTIPURPOSE PLAZA		-	30,000,000.00	30,000,000.00	-	30,000,000
			Sub-Total	892,024,046.45	1,456,717,639.10	2,190,000,000.00	4,855,000,000.00	30.00	3,398,282,361
022201800100	N/S Investment & Dev. Agency	23010106	PURCHASE OF VANS			25,000,000.00	25,000,000.00		25,000,000
022201800100	N/S Investment & Dev. Agency	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	4,901,000.00	1,000,000.00	5,000,000.00	5,000,000.00	20.00	4,000,000
022201800100	N/S Investment & Dev. Agency	23010113	PURCHASE OF COMPUTERS	3,950,000.00	4,000,000.00	4,000,000.00	4,000,000.00	100.00	
022201800100	N/S Investment & Dev. Agency	23010114	PURCHASE OF COMPUTER PRINTERS	4,950,000.00		5,000,000.00	5,000,000.00		5,000,000
022201800100	N/S Investment & Dev. Agency	23010119	PURCHASE OF POWER GENERATING SET	1,982,500.00	1,539,500.00	2,000,000.00	2,000,000.00	76.98	460,500
022201800100	N/S Investment & Dev. Agency	23010147	PROCUREMENT OF ICT EQUIPMENT	2,903,000.00		3,000,000.00	3,000,000.00		3,000,000
022201800100	N/S Investment & Dev. Agency	23050109	PUBLIC-PRIVATE PARTNERSHIP (PPP) PROJECT PREPARATION		11,143,081.25	60,000,000.00	60,000,000.00	18.57	48,856,919
022201800100	N/S Investment & Dev. Agency	23050110	COST FOR PROJECT INVESTMENT & DEVELOPMENT		424,803,222.35	600,000,000.00	1,746,600,000.00	24.32	1,321,796,778
022201800100	N/S Investment & Dev. Agency	23050111	COST FOR BUSINESS ENABLING REFORM	55,900,000.00	1,532,620,150.30		2,965,600,000.00	51.68	1,432,979,850
022201800100	N/S Investment & Dev. Agency	23050112	COST FOR PROJECT INVESTMENT & DEVELOPM	69,945,000.00					
			Sub-Total	144,531,500.00	1,975,105,953.90	704,000,000.00	4,816,200,000.00	41.01	2,841,094,046
022201800100	N/S Market Management Bureau	23010106	PURCHASE OF VANS			40,000,000.00	33,000,000.00	-	33,000,000
022201800100	N/S Market Management Bureau	23010113	PURCHASE OF COMPUTERS		962,400.00	3,000,000.00	3,000,000.00	32.08	2,037,600
022201800100	N/S Market Management Bureau	23010114	PURCHASE OF COMPUTER PRINTERS			1,000,000.00	1,000,000.00	-	1,000,000
022201800100	N/S Market Management Bureau	23010119	PURCHASE OF POWER GENERATING SET		7,000,000.00	7,000,000.00	10,000,000.00	70.00	3,000,000
022201800100	N/S Market Management Bureau	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	15,000,000.00	13,919,195.00	15,000,000.00	15,000,000.00	92.79	1,080,805
022201800100	N/S Market Management Bureau	23030124	Rehabilitation/Repairs - Markets/Parks	5,680,477.96	2,676,862.50	5,000,000.00	9,000,000.00	29.74	6,323,138
022201800100	N/S Market Management Bureau	23020124	Construction of Markets/Parks						
			Sub-Total	20,680,477.96	24,558,457.50	71,000,000	71,000,000	34.59	46,441,543

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
22800100100	Ministry of Science, Technology &	23010106	PURCHASE OF VANS	9,000,000.00	-	40,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	19,944,377.50	-	65,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010113	PURCHASE OF COMPUTERS	9,910,000.00	-	3,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010114	PURCHASE OF COMPUTER PRINTERS	4,900,000.00	-	2,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL	14,800,000.00	-	27,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	2,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010126	PURCHASE OF SPORTING / GAMING EQUIPMEI	4,970,000.00	-	1,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000.00	-	5,000,000.00	-		
22800100100	Ministry of Science, Technology &	23010147	PURCHASE OF ICT EQUIPMENT		-	-	100,000,000.00	-	100,000,000
22800100100	Ministry of Science, Technology &	23010159	PURCHASE OF CONSTRUCTION EQUIPMENT	9,800,000.00	-	15,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23010160	PURCHASE OF TEXTBOOKS	4,900,000.00					-
22800100100	Ministry of Science, Technology &	23010161	PURCHASE OF BEDS & MATTRESSES	9,900,000.00	-	3,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL	4,900,000.00					-
22800100100	Ministry of Science, Technology &	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		-	10,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23020104	CONSTRUCTION / PROVISION OF HOUSING	9,900,000.00	-	30,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHO	9,800,000.00	-	30,000,000.00	20,000,000.00	-	20,000,000
22800100100	Ministry of Science, Technology &	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCT	2,900,000.00	-	32,000,000.00	30,000,000.00	-	30,000,000
22800100100	Ministry of Science, Technology &	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		-	20,000,000.00	160,000,000.00	-	160,000,000
22800100100	Ministry of Science, Technology &	23020156	CONSTRUCTION/PROVISION OF SANITARY LAT	4,900,000.00	-	2,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23020157	CONSTRUCTION/PROVISION OF LABORATORY	5,800,000.00	-	10,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23020178	PROVISION OF TECH. INSTITUTE		141,357,363.86	0.00	159,000,000.00	88.90	17,642,636
22800100100	Ministry of Science, Technology &	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		-	10,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	9,900,000.00	-	1,000,000.00	-		-
22800100100	Ministry of Science, Technology &	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		-	20,000,000.00	120,000,000.00	-	120,000,000
22800100100	Ministry of Science, Technology &	23030119	REHABILITATION / REPAIRS - AIR NAVIGATION	4,800,000.00					-
22800100100	Ministry of Science, Technology &	23030129	RENOVATION OF PUBLIC BUILDINGS	9,917,562.27	-	15,000,000.00	220,000,000.00	-	220,000,000
22800100100	Ministry of Science, Technology &	23030135	REHABILITATION OF PUBLIC SCHOOLS	19,500,000.00					-
22800100100	Ministry of Science, Technology &	23030141	REHABILITATION OF CONFERENCE CENTRES/H	14,959,908.98	-	20,000,000.00			-
22800100100	Ministry of Science, Technology &	23050110	COST FOR PROJECT INVESTMENT & DEVELOPMENT		-	9,000,000.00			-
			Total	190,401,848.75	141,357,363.86	372,000,000.00	809,000,000.00	17.47	667,642,636
022800700100	Nasarawa State Information Techr	23010106	PURCHASE OF VANS		-	40,000,000.00	20,000,000.00	-	20,000,000
022800700100	Nasarawa State Information Techr	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		100,000.00	70,000,000.00	20,000,000.00	0.50	19,900,000
022800700100	Nasarawa State Information Techr	23010113	PURCHASE OF COMPUTERS		-	100,000,000.00	30,000,000.00	-	30,000,000
022800700100	Nasarawa State Information Techr	23010114	PURCHASE OF COMPUTER PRINTERS		-	4,000,000.00	4,000,000.00	-	4,000,000
022800700100	Nasarawa State Information Techr	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	3,000,000.00	3,000,000.00	-	3,000,000
022800700100	Nasarawa State Information Techr	23010118	PURCHASE OF SCANNERS		-	3,000,000.00	3,000,000.00	-	3,000,000

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
022800700100	Nasarawa State Information Techr	23010160	PURCHASE OF TEXTBOOKS		-	16,000,000.00	16,000,000.00	-	16,000,000
022800700100	Nasarawa State Information Techr	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	44,000,000.00	-		
022800700100	Nasarawa State Information Techr	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		-	40,000,000.00	40,000,000.00	-	40,000,000
022800700100	Nasarawa State Information Techr	23030110	REHABILITATION / REPAIRS - LIBRARIES (INCLUDING e-LIBRARIES)		-	15,000,000.00	15,000,000.00	-	15,000,000
			S/Total	-	100,000.00	335,000,000.00	151,000,000.00	0.07	150,900,000
022810200100	Wing Commander Abdullahi Ibrah	23010104	PURCHASE OF MOTOR CYCLES		-	2,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23010108	PURCHASE OF BUSES		-	33,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		9,964,096.00	10,000,000.00	10,000,000.00	99.64	35,904.00
022810200100	Wing Commander Abdullahi Ibrah	23010113	PURCHASE OF COMPUTERS		-	10,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		-	8,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	3,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		-	4,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23010128	PURCHASE OF SECURITY EQUIPMENT		491,286.00	2,000,000.00	500,000.00	98.26	8,714.00
022810200100	Wing Commander Abdullahi Ibrah	23010129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		9,967,848.00	30,000,000.00	10,000,000.00	99.68	32,152.00
022810200100	Wing Commander Abdullahi Ibrah	23010147	PURCHASE OF ICT EQUIPMENT		-	3,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		-	2,600,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		-	30,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		-	18,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		4,894,700.00	5,000,000.00	5,000,000.00	97.89	105,300.00
022810200100	Wing Commander Abdullahi Ibrah	23020128	CONSTRUCTION OF WORKSHOP/ WARE HOUSE		-	66,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23020135	CONSTRUCTION / PROVISION OF PERIMETER FENCING OF PUBLIC BUILDINGS		-	21,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23030129	RENOVATION OF PUBLIC BUILDINGS		-	3,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23030160	REHABILITATION/REPAIRS OF EQUIPMENT/MACHINES		-	3,000,000.00	-		-
022810200100	Wing Commander Abdullahi Ibrah	23050111	START-UP CAPITAL/ PACKAGE FOR TRAINEES		25,000,000.00	20,000,000.00	25,000,000.00	100.00	-
					50,317,930.00	273,600,000.00	50,500,000.00	99.64	182,070.00
022900100100	Ministry of Works, Housing & Tra	23010107	PURCHASE OF TRUCKS		-	800,000,000.00	200,000,000.00	-	200,000,000
022900100100	Min. of Works, Housing & Transpo	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	19,829,372.50	-	50,000,000.00	50,000,000.00	-	50,000,000
022900100100	Min. of Works, Housing & Transpo	23010119	PURCHASE OF POWER GENERATING SET	25,000,000.00	45,000.00	230,000,000.00	230,000,000.00	-	229,955,000
022900100100	Min. of Works, Housing & Transpo	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	27,936,400.00	27,693,395.00	30,000,000.00	30,000,000.00	92.31	2,306,605
022900100100	Min. of Works, Housing & Transpo	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	-	-	-		
022900100100	Min. of Works, Housing & Transpo	23010153	PURCHASE OF MOBILE WORKSHOP & ACCESSORIES		-	80,000,000.00	80,000,000.00	-	80,000,000
022900100100	Min. of Works, Housing & Transpo	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	3,709,850,000.00	7,293,691,979.55	4,622,000,000.00	7,302,452,467.40	99.88	8,760,488
022900100100	Min. of Works, Housing & Transpo	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL	399,932,442.28	4,620,000.00	500,000,000.00	500,000,000.00	0.92	495,380,000
022900100100	Min. of Works, Housing & Transpo	23020114	CONSTRUCTION / PROVISION OF ROADS	6,082,500,000.00	17,325,471,299.59	6,392,041,094.35	17,578,797,762.10	98.56	253,326,463
022900100100	Min. of Works, Housing & Transpo	23020117	CONSTRUCTION / PROVISION OF AIR-PORT / A	541,000,000.00	970,894,371.45	900,000,000.00	1,200,000,000.00	80.91	229,105,629
022900100100	Min. of Works, Housing & Transpo	23020118	CONSTRUCTION / PROVISION OF INFRASTRUC	5,000,000.00	29,415,375.00	210,000,000.00	274,517,569.30	10.72	245,102,194

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
022900100100	Min. of Works, Housing & Transpo	23020157	CONSTRUCTION/PROVISION OF LABORATORY	1,000,000,000.00	1,055,824.60	2,379,709.35	2,379,709.35	-	1,323,885
022900100100	Min. of Works, Housing & Transpo	23020163	CONSTRUCTION OF BRIDGES/CULVERTS	1,014,960,738.00	862,500,000.00	958,905.65	1,357,676,259.80	63.53	495,176,260
022900100100	Min. of Works, Housing & Transpo	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		-	30,000,000.00	30,000,000.00	-	30,000,000
022900100100	Min. of Works, Housing & Transpo	23030113	REHABILITATION / REPAIRS - ROADS	599,967,598.55	4,617,420,481.81	1,658,620,290.65	5,693,146,034.38	81.10	1,075,725,553
022900100100	Min. of Works, Housing & Transpo	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		7,171,366,243.50	700,000,000.00	7,553,400,000.00	94.94	382,033,757
			Sub-Total	13,430,976,551.33	38,304,173,970.50	16,206,000,000.00	42,082,369,802.33	91.02	3,778,195,832
023400200100	Nasarawa State Motor Vehicle Ad	23010106	PURCHASE OF VANS		-	245,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010107	PURCHASE OF TRUCKS		-	45,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	20,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010113	PURCHASE OF COMPUTERS		-	10,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010114	PURCHASE OF COMPUTER PRINTERS		-	95,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010119	PURCHASE OF POWER GENERATING SET		-	40,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010128	PURCHASE OF SECURITY EQUIPMENT		-	10,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT/ DRONE		-	4,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		10,895,235.00	500,000,000.00	100,000,000.00	10.90	89,104,765
023400200100	Nasarawa State Motor Vehicle Ad	23030102	REHABILITATION / REPAIRS - ELECTRICITY/ ELECTRICAL EQUIPMENT		-	30,000,000.00	-		-
023400200100	Nasarawa State Motor Vehicle Ad	23030103	REHABILITATION / REPAIRS - HOUSING		-	5,000,000.00	-		-
				0.00	10,895,235.00	1,004,000,000.00	100,000,000.00	10.90	89,104,765
022900300100	Nasarawa Electricity Power Agenc	23010101	PURCHASE / ACQUISITION OF LAND		-	50,000,000.00	50,000,000.00		50,000,000
022900300100	Nasarawa Electricity Power Agenc	23010105	PURCHASE OF MOTOR VEHICLES	24,500,000.00					
022900300100	Nasarawa Electricity Power Agenc	23010106	PURCHASE OF VANS		-	50,000,000.00	50,000,000.00		
022900300100	Nasarawa Electricity Power Agenc	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	500,000.00	10,500,000.00		
022900300100	Nasarawa Electricity Power Agenc	23010128	PURCHASE OF SECURITY EQUIPMENT	4,900,000.00	2,465,400.00	10,000,000.00	10,000,000.00	24.65	7,534,600
022900300100	Nasarawa Electricity Power Agenc	23010153	PURCHASE OF MOBILE WORKSHOP & ACCESSO	4,700,000.00	-	500,000.00	500,000.00	-	500,000
022900300100	Nasarawa Electricity Power Agenc	23010154	PURCHASE OF RIG & AIR COMPRESSOR MOUN	4,800,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
022900300100	Nasarawa Electricity Power Agenc	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,282,449,992.35	4,115,491,319.00	2,805,000,000.00	4,343,000,000.00	94.76	227,508,681
022900300100	Nasarawa Electricity Power Agenc	23030102	REHABILITATION / REPAIRS - ELECTRICITY	44,860,797.50	550,506,346.50	944,000,000.00	914,000,000.00	60.23	363,493,654
022900300100	Nasarawa Electricity Power Agenc	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		5,760,000.00	30,000,000.00	10,000,000.00	57.60	4,240,000
			Sub-Total	1,366,210,789.85	4,674,223,065.50	3,895,000,000.00	5,393,000,000.00	86.67	718,776,935
023800400100	N/S Bureau of Statistics (NSBS)	23010106	PURCHASE OF VANS		-	-	50,000,000.00	-	50,000,000
023800400100	N/S Bureau of Statistics (NSBS)	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	-	5,000,000.00	-	5,000,000
023800400100	N/S Bureau of Statistics (NSBS)	23010113	PURCHASE OF COMPUTERS		-	-	10,000,000.00	-	10,000,000
023800400100	N/S Bureau of Statistics (NSBS)	23010114	PURCHASE OF COMPUTER PRINTERS		-	-	5,000,000.00	-	5,000,000
023800400100	N/S Bureau of Statistics (NSBS)	23010119	PURCHASE OF POWER GENERATING SET		-	-	10,000,000.00	-	10,000,000
023800400100	N/S Bureau of Statistics (NSBS)	23010147	PURCHASE OF ICT EQUIPMENT		-	-	12,000,000.00	-	12,000,000
023800400100	N/S Bureau of Statistics (NSBS)	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	-	13,000,000.00	-	13,000,000
				-	-	-	105,000,000.00	-	105,000,000

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
025200100100	Ministry of Water Resources & Ru	23010106	PURCHASE OF VANS		-	80,000,000.00	-		
025200100100	Ministry of Water Resources & Ru	23010107	PURCHASE OF TRUCKS		-	100,000,000.00	-		
025200100100	Ministry of Water Resources & Ru	23010108	PURCHASE OF BUSES		-	16,000,000.00	-		
025200100100	Ministry of Water Resources & Ru	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		1,557,000.00	25,000,000.00	10,000,000.00	15.57	8,443,000
025200100100	Ministry of Water Resources & Ru	23010113	PURCHASE OF COMPUTERS		-	2,500,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010114	PURCHASE OF COMPUTER PRINTERS		-	1,600,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	1,400,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010118	PURCHASE OF SCANNERS		-	500,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010119	PURCHASE OF POWER GENERATING SET		-	12,500,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		-	2,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010132	PURCHASES OF SURVEYING EQUIPMENT		-	7,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010147	PURCHASE OF ICT EQUIPMENT		-	15,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010152	PURCHASE OF WATER METERS		-	2,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010153	PURCHASE OF MOBILE WORKSHOP & ACCESSORIES		-	4,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010154	PURCHASE OF RIG & AIR COMPRESSOR MOUNTED ON TRUCK		-	50,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23010171	PURCHASE OF HYDROLOGICAL EQUIPMENT		40,427,556.33	204,000,000.00	60,000,000.00	67.38	19,572,444
025200100100	Ministry of Water Resources & Ru	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		-	261,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		65,430,065.64	375,000,000.00	100,000,000.00	65.43	34,569,934
025200100100	Ministry of Water Resources & Ru	23020157	CONSTRUCTION/PROVISION OF LABORATORY		-	70,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23030102	REHABILITATION / REPAIRS - ELECTRICITY/ ELECTRICAL EQUIPMENT		-	25,000,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23050103	MONITORING AND EVALUATION		-	43,050,000.00	-		-
025200100100	Ministry of Water Resources & Ru	23050108	STRATEGIC RESOURCE MOBILIZATION & SUSTAINABILITY PLAN		-	4,000,000.00	-		-
				-	107,414,621.97	1,301,550,000.00	170,000,000.00	63.19	62,585,378
025210200100	Nasarawa State Water Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	3,000,000.00	719,000.00	50,000,000.00	50,000,000.00	1.44	49,281,000
025210200100	Nasarawa State Water Board	23010113	PURCHASE OF COMPUTERS	250,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
025210200100	Nasarawa State Water Board	23010152	PURCHASE OF WATER METERS		-	3,000,000.00	3,000,000.00		
025210200100	Nasarawa State Water Board	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		4,481,562.78	60,000,000.00	60,000,000.00	7.47	55,518,437
025210200100	Nasarawa State Water Board	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	30,000,000.00	38,845,473.56	400,000,000.00	890,000,000.00	4.36	851,154,526
			Sub-Total	33,250,000.00	44,046,036.34	518,000,000.00	1,008,000,000.00	4.37	960,953,963.66
026000100100	Ministry of Lands & Urban Dev.	23010101	PURCHASE / ACQUISITION OF LAND	150,000,000.00	2,291,135,837.09	800,000,000.00	2,500,000,000.00	91.65	208,864,163
026000100100	Ministry of Lands & Urban Dev.	23010106	PURCHASE OF VANS		12,707,612.00	100,000,000.00	50,000,000.00	25.42	37,292,388
026000100100	Ministry of Lands & Urban Dev.	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	19,933,599.71	1,388,403.00	35,000,000.00	10,000,000.00	13.88	8,611,597
026000100100	Ministry of Lands & Urban Dev.	23010119	PURCHASE OF POWER GENERATING SET	30,000,000.00	-	-	-		-
026000100100	Ministry of Lands & Urban Dev.	23010132	PURCHASES OF SURVEYING EQUIPMENT	15,000,000.00	9,417,250.00	20,000,000.00	10,000,000.00	94.17	582,750
026000100100	Ministry of Lands & Urban Dev.	23010137	PURCHASE OF BOUNDARY TOPO MAP AND SHEETS		24,936,950.00	75,000,000.00	75,000,000.00	33.25	50,063,050
026000100100	Ministry of Lands & Urban Dev.	23010143	PURCHASE OF DIGITAL EQUIPMENT		13,230,645.00	20,000,000.00	20,000,000.00	66.15	6,769,355
026000100100	Ministry of Lands & Urban Dev.	23010155	PURCHASE OF SURVEY EQUIPMENT	10,000,000.00	-	15,000,000.00	-		-
026000100100	Ministry of Lands & Urban Dev.	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		4,258,096.50	50,000,000.00	50,000,000.00	8.52	45,741,904

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
026000100100	Ministry of Lands & Urban Dev.	23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		25,000,000.00	50,000,000.00	50,000,000.00	50.00	25,000,000
026000100100	Ministry of Lands & Urban Dev.	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGH	75,000,000.00					
026000100100	Ministry of Lands & Urban Dev.	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		5,896,480.00	30,000,000.00	30,000,000.00	19.65	24,103,520
026000100100	Ministry of Lands & Urban Dev.	23020135	CONSTRUCTION / PROVISION OF PERIMETER FENCING OF PUBLIC BUILDINGS			5,000,000.00	15,000,000.00	-	15,000,000
026000100100	Ministry of Lands & Urban Dev.	23020158	DEVELOPMENT OF LAYOUTS	20,000,000.00					
026000100100	Ministry of Lands & Urban Dev.	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		28,817,000.00	65,000,000.00	65,000,000.00	-	36,183,000
			Sub-Total	319,933,599.71	2,416,788,273.59	1,265,000,000	2,875,000,000	84.06	458,211,726
025305600100	Nasarawa Urban Development Bo	23010106	PURCHASE OF VANS		-	40,000,000.00	10,000,000.00	-	10,000,000
025305600100	Nasarawa Urban Development Bo	23010159	PURCHASE OF CONSTRUCTION EQUIPMENT		-	40,000,000.00	40,000,000.00	-	40,000,000
025305600100	Nasarawa Urban Development Bo	23010176	PURCHASE OF GADGETS FOR ST. NAMING & HOUSE NUMBERING		-	-	800,000,000.00	-	800,000,000
025305600100	Nasarawa Urban Development Bo	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	195,000,000.00	-			-	
025305600100	Nasarawa Urban Dev. Agency	23020114	CONSTRUCTION / PROVISION OF ROADS	2,818,438,161.05	37,800,293,132.59	5,254,308,480.33	37,970,208,480.33	99.55	169,915,348
025305600100	Nasarawa Urban Dev. Agency	23020118	PROVISION OF INFRASTRUCTURE		1,000,000,000.00		1,000,000,000.00	100.00	
025305600100	Nasarawa Urban Dev. Agency	23020124	Construction of Market/Parks				400,000,000.00		400,000,000
025305600100	Nasarawa Urban Dev. Agency	23020158	DEVELOPMENT OF LAYOUTS	33,000,000.00	1,000,000,000.00		1,500,000,000.00	66.67	500,000,000
025305600100	Nasarawa Urban Dev. Agency	23020160	CONSTRUCTION OF DRAINAGE NETWORK	800,000,000.00	3,000,000.00	3,000,000.00	903,000,000.00	0.33	900,000,000
025305600100	Nasarawa Urban Dev. Agency	23020163	CONSTRUCTION OF BRIDGES/CULVERTS	815,000,000.00	1,000,000,000.00		1,000,000,000.00	100.00	
025305600100	Nasarawa Urban Dev. Agency	23020179	PROVISION OF BILBOARDS		1,000,000,000.00		1,500,000,000.00	66.67	500,000,000
025305600100	Nasarawa Urban Dev. Agency	23020180	CONSTRUCTION / PROVISION OF BUS STOPS				150,000,000.00	-	150,000,000
025305600100	Nasarawa Urban Dev. Agency	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS			33,000,000.00	33,000,000.00	-	33,000,000
025305600100	Nasarawa Urban Dev. Agency	23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	81,375,251.96	360,000,000.00	390,000,000.00	20.87	308,624,748
025305600100	Nasarawa Urban Dev. Agency	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS			1,000,000.00	1,000,000.00		1,000,000
025305600100	Nasarawa Urban Dev. Agency	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES			16,000,000.00	16,000,000.00		16,000,000
025305600100	Nasarawa Urban Dev. Agency	23030159	DISTILLATION & REHABILITATION OF DRAINAGES		3,000,000,000.00		3,300,000,000.00	90.91	300,000,000
			Sub-Total	4,681,438,161.05	44,884,668,384.55	5,747,308,480	49,013,208,480	91.58	4,128,540,096
026000200100	N/S Geographic Information Servi	23010101	PURCHASE / ACQUISITION OF LAND			30,000,000.00	5,000,000.00		5,000,000
026000200100	N/S Geographic Information Servi	23010119	PURCHASE OF POWER GENERATING SET			35,000,000.00	5,000,000.00		5,000,000
026000200100	N/S Geographic Information Servi	23010132	PURCHASES OF SURVEYING EQUIPMENT	19,500,000.00		20,000,000.00	35,000,000.00		35,000,000
026000200100	N/S Geographic Information Servi	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS	414,702,930.59					
026000200100	N/S Geographic Information Servi	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		118,950,655.44	20,000,000.00	130,000,000.00	91.50	11,049,345
026000200100	N/S Geographic Information Servi	23050102	COMPUTER SOFTWARE ACQUISITION		581,206,599.19	500,000,000.00	720,000,000.00	80.72	138,793,401
			Sub-Total	434,202,930.59	700,157,254.63	605,000,000.00	895,000,000.00	78.23	194,842,745

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
026000400100	Greater Karu Dev. Control Agency	23010105	PURCHASE / ACQUISITION OF LAND		-	-	350,000,000.00	-	350,000,000
026000400100	Greater Karu Dev. Control Agency	23010107	PURCHASE OF POWER GENERATING SET		-	-	460,000,000.00	-	460,000,000
026000400100	Greater Karu Dev. Control Agency	23010129	PURCHASES OF SURVEYING EQUIPMENT		-	-	610,000,000.00	-	610,000,000
026000400100	Greater Karu Dev. Control Agency	23020127	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	-	25,000,000.00	-	25,000,000
026000400100	Greater Karu Dev. Control Agency	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	-	32,000,000.00	-	32,000,000
				-	-	-	1,477,000,000.00	-	1,477,000,000
			Total Capital Expenditure - Economic Sector	25,693,448,216.70	118,038,424,706.68	41,762,783,480.33	141,808,685,864.66	83.24	23,770,261,158
031801100100	Judicial Service Commission	23010104	PURCHASE OF MOTOR Cycles		-	1,000,000.00	1,000,000.00	-	1,000,000
031801100100	Judicial Service Commission	23010105	PURCHASE OF MOTOR VEHICLES	29,954,440.00	97,001,320.00	90,000,000.00	135,000,000.00	71.85	37,998,680
031801100100	Judicial Service Commission	23010108	Purchase of Bus		6,080,000.00	17,000,000.00	17,000,000.00	35.76	10,920,000
031801100100	Judicial Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	6,907,000.00	7,004,400.00	15,000,000.00	15,000,000.00	46.70	7,995,600
031801100100	Judicial Service Commission	23010113	PURCHASE OF COMPUTERS	1,400,000.00	1,750,000.00	2,000,000.00	2,000,000.00	87.50	250,000
031801100100	Judicial Service Commission	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,430,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
031801100100	Judicial Service Commission	23010119	PURCHASE OF POWER GENERATING SET	7,400,000.00	14,405,000.00	8,500,000.00	15,500,000.00	92.94	1,095,000
031801100100	Judicial Service Commission	23010121	PURCHASE OF RESIDENTIAL FURNITURE	14,950,600.00	15,000,000.00	15,000,000.00	20,000,000.00	75.00	5,000,000
031801100100	Judicial Service Commission	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	260,000.00	-	1,000,000.00	1,000,000.00	-	1,000,000
031801100100	Judicial Service Commission	23010147	PROCUREMENT OF ICT EQUIPMENT	4,912,000.00	150,000.00	5,000,000.00	5,000,000.00	3.00	4,850,000
031801100100	Judicial Service Commission	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	4,942,300.00	39,160,866.53	10,000,000.00	40,000,000.00	97.90	839,133
031801100100	Judicial Service Commission	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BU	14,983,500.00	1,450,000.00	30,000,000.00	40,000,000.00	3.63	38,550,000
			Sub-Total	87,139,840.00	182,001,586.53	196,500,000.00	293,500,000.00	62.01	111,498,413.47
032600100100	Ministry of Justice	23010108	PURCHASE OF BUSES		-	150,000,000.00	150,000,000.00	-	150,000,000
032600100100	Ministry of Justice	23010112	Purchase of Office Furniture & Fittings	20,000,000.00	-	50,000,000.00	50,000,000.00	-	50,000,000
032600100100	Ministry of Justice	23010113	Purchase of Computers	19,905,050.00	-	50,000,000.00	50,000,000.00	-	50,000,000
032600100100	Ministry of Justice	23010114	Purchase of Computers Printers	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
032600100100	Ministry of Justice	23010115	Purchase of Photocopying Machines	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000
032600100100	Ministry of Justice	23010118	Purchase of Scanners		-	1,000,000.00	1,000,000.00	-	1,000,000
032600100100	Ministry of Justice	23010119	Purchase of Power Generating Set		-	25,000,000.00	25,000,000.00	-	25,000,000
032600100100	Ministry of Justice	23010125	Purchase of Library Books & Equipment	14,931,800.00	-	30,000,000.00	30,000,000.00	-	30,000,000
032600100100	Ministry of Justice	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		122,620,000.00	300,000,000.00	300,000,000.00	40.87	177,380,000
032600100100	Ministry of Justice	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	5,000,000.00	-	100,000,000.00	100,000,000.00	-	100,000,000
			Sub-Total	64,836,850.00	122,620,000.00	711,000,000.00	711,000,000.00	17.25	588,380,000
032600105100	High Court of Justice	23010105	PURCHASE OF MOTOR VEHICLES	37,500,000.00	13,150,000.00	35,000,000.00	25,000,000.00	52.60	11,850,000
032600105100	High Court of Justice	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	1,373,928.90	4,380,000.00	2,000,000.00	5,000,000.00	87.60	620,000
032600105100	High Court of Justice	23010113	PURCHASE OF COMPUTERS	3,357,000.00	12,261,000.00	4,000,000.00	14,000,000.00	87.58	1,739,000

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
032600105100	High Court of Justice	23010119	PURCHASE OF POWER GENERATING SET	505,957.50	990,000.00	1,000,000.00	1,000,000.00	99.00	10,000
032600105100	High Court of Justice	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,000,000.00	86,000.00	2,000,000.00	2,000,000.00	4.30	1,914,000
032600105100	High Court of Justice	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	1,200,000.00	43,000.00	100,000,000.00	100,000,000.00	0.04	99,957,000
032600105100	High Court of Justice	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		-	100,000,000.00	100,000,000.00	-	100,000,000
032600105100	High Court of Justice	23020127	REHABILITATION/REPAIRS- ICT INFRASTRUCTU	29,298,584.00	2,960,000.00	20,000,000.00	20,000,000.00	14.80	17,040,000
032600105100	High Court of Justice	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BU	50,000,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000
032600105100	High Court of Justice	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		72,473,700.00	80,000,000.00	77,000,000.00	94.12	4,526,300
			Sub-Total	125,235,470.40	106,343,700.00	345,200,000.00	345,200,000.00	30.81	238,856,300
32605200100	Customary Court of Appeal	23010105	PURCHASE OF MOTOR VEHICLES	13,913,000.00	-	20,000,000.00	20,000,000.00	-	20,000,000
32605200100	Customary Court of Appeal	23010106	PURCHASE OF VANS	9,600,000.00	-	-	-		
32605200100	Customary Court of Appeal	23010108	PURCHASE OF BUSES	6,400,000.00					
032605200100	Customary Court of Appeal	23010112	Purchase of Office Furniture & Fittings	0.00	5,000,000.00	5,000,000.00	13,000,000.00	38.46	8,000,000
032605200100	Customary Court of Appeal	23010113	Purchase of Computers	1,950,000.00	725,000.00	2,000,000.00	2,000,000.00	36.25	1,275,000
032605200100	Customary Court of Appeal	23010114	Purchase of Computers Printers	1,450,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100.00	
032605200100	Customary Court of Appeal	23010115	Purchase of Photocopying Machines	1,480,000.00	-	1,500,000.00	1,500,000.00	-	1,500,000
032605200100	Customary Court of Appeal	23010119	Purchase of Power Generating Set	7,100,000.00	-	7,200,000.00	7,200,000.00	-	7,200,000
032605200100	Customary Court of Appeal	23010121	Purchase of Residential Furniture	8,600,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
032605200100	Customary Court of Appeal	23010123	Fire Fighting Equipment	1,460,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
032605200100	Customary Court of Appeal	23010125	Purchase of Library Books & Equipment	4,980,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
032605200100	Customary Court of Appeal	23010126	Purchase of Sporting/Games Equipment		-	2,000,000.00	2,000,000.00	-	2,000,000
032605200100	Customary Court of Appeal	23010138	Purchase of ID Card Machines		-	500,000.00	500,000.00	-	500,000
032605200100	Customary Court of Appeal	23010148	Purchase of Public Address System		-	1,000,000.00	1,000,000.00	-	1,000,000
032605200100	Customary Court of Appeal	23010156	Purchase of Sanatary Equipment	1,500,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
032605200100	Customary Court of Appeal	23020101	Construction/Provision of Office Building	14,930,000.00	-	50,000,000.00	50,000,000.00	-	50,000,000
032605200100	Customary Court of Appeal	23020129	CONSTRUCTION/PROVISION OF LANDSCAPE		-	2,000,000.00	2,000,000.00	-	2,000,000
032605200100	Customary Court of Appeal	23030101	Rehabilitation/Repairs of Residential Building		-	2,000,000.00	2,000,000.00	-	2,000,000
032605200100	Customary Court of Appeal	23030102	REHABILITATION / REPAIRS - ELECTRICITY	3,500,000.00	-	3,500,000.00	3,500,000.00	-	3,500,000
032605200100	Customary Court of Appeal	23030110	Rehabilitation/Repairs - Libraries		-	1,200,000.00	1,200,000.00	-	1,200,000
032605200100	Customary Court of Appeal	23030111	Rehabilitation/Repairs - Sporting Facilities		-	2,000,000.00	2,000,000.00	-	2,000,000
032605200100	Customary Court of Appeal	23030159	Distillation & Rehabilitation of Drainages		-	1,500,000.00	1,500,000.00	-	1,500,000
			Sub-Total	76,863,000.00	7,225,000.00	121,900,000.00	129,900,000.00	5.56	122,675,000
032605300100	Sharia Court of Appeal	23010105	Purchase of Motor Vehicles	45,500,000.00	-	46,000,000.00	46,000,000.00	-	46,000,000
032605300100	Sharia Court of Appeal	23010112	Purchase of Office Furniture & Fittings	3,400,000.00	-	3,500,000.00	3,500,000.00	-	3,500,000
032605300100	Sharia Court of Appeal	23010113	Purchase of Computers	6,900,000.00	1,200,000.00	8,000,000.00	8,000,000.00	15.00	6,800,000
032605300100	Sharia Court of Appeal	23010114	Purchase of Computers Printers	2,900,000.00	530,000.00	3,000,000.00	3,000,000.00	17.67	2,470,000
032605300100	Sharia Court of Appeal	23010125	Purchase of Library Books & Equipment	9,850,000.00	-	8,000,000.00	8,000,000.00	-	8,000,000
032605300100	Sharia Court of Appeal	23020102	Construction/Provision of Residential Building	9,000,000.00	800,000.00	9,000,000.00	9,000,000.00	8.89	8,200,000
032605300100	Sharia Court of Appeal	23030121	Rehabilitation/Repairs - Office Buildings	5,000,000.00	480,000.00	6,000,000.00	6,000,000.00	8.00	5,520,000
			Sub-Total	82,550,000.00	3,010,000.00	83,500,000.00	83,500,000.00	3.60	80,490,000
			Total Capital Expenditure - Law & Justice	436,625,160.40	421,200,286.53	1,458,100,000.00	1,563,100,000.00	26.95	1,141,899,713

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
REF. NOTE 6	IV. SOCIAL SECTOR			₦	₦	₦	₦		₦
051300100100	Min. of Youth & Sports Developm	23010108	PURCHASE OF BUSES	79,000,000.00					0
051300100100	Min. of Youth & Sports Developm	23010113	PURCHASE OF COMPUTERS				30,000,000.00		30,000,000
051300100100	Min. of Youth & Sports Developm	23010119	Purchase of Power Generating Set	15,500,000.00		10,000,000.00	10,000,000.00		10,000,000
051300100100	Min. of Youth & Sports Developm	23010122	Purchase of Health/Medical Equipment	4,975,400.00		10,000,000.00	10,000,000.00		10,000,000
051300100100	Min. of Youth & Sports Developm	23010126	Puechase of Sporting Equipment	14,960,200.00	7,970,300.00	30,000,000.00	50,000,000.00	15.94	42,029,700
051300100100	Min. of Youth & Sports Developm	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		7,108,300.00	20,000,000.00	20,000,000.00	35.54	12,891,700
051300100100	Min. of Youth & Sports Developm	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		1,372,547,200.00	735,000,000.00	1,390,596,290.00	98.70	18,049,090
051300100100	Min. of Youth & Sports Developm	23020154	Upgrading of Lafia Township Stadium	14,926,000.00					
051300100100	Min. of Youth & Sports Developm	23020154	Drilling of Boreholes	11,537,678.97					
051300100100	Min. of Youth & Sports Developm	23020164	CONSTRUCTION/PROVISION OF YOUTH CENTRES			600,000,000.00			
051300100100	Min. of Youth & Sports Developm	23030111	Rehabilitation/Repairs- Sporting Facilities	154,926,700.00	17,947,609.95	415,000,000.00	189,403,710.00	9.48	171,456,100
051300100100	Min. of Youth & Sports Developm	23030157	RENOVATION OF YOUTH CENTRES		644,610,539.62	500,000,000.00	650,000,000.00	99.17	5,389,460
			Sub-Total	295,825,978.97	2,050,183,949.57	2,320,000,000	2,350,000,000	87.24	299,816,050
051305100100	Nasarawa Youth Empowerment O	23010106	PURCHASE OF VANS		-	80,000,000.00	80,000,000.00	-	80,000,000
051305100100	Nasarawa Youth Empowerment O	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,500,000.00	4,000,000.00	4,000,000.00	-	500,000
051305100100	Nasarawa Youth Empowerment O	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		7,499,939.04	10,000,000.00	10,000,000.00	-	2,500,061
051305100100	Nasarawa Youth Empowerment O	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	5,000,000.00	5,000,000.00	-	5,000,000
			Sub-Total	-	10,999,939.04	99,000,000.00	99,000,000.00	-	88,000,060.96
051400100100	Min. of Women Affairs & Social D	23010106	PURCHASE OF VANS		1,000,000.00	40,000,000.00	40,000,000.00	2.50	39,000,000
051400100100	Min. of Women Affairs & Social D	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	5,000,000.00	5,000,000.00	-	5,000,000
051400100100	Min. of Women Affairs & Social D	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,000,000.00	30,000,000.00	30,000,000.00	3.33	29,000,000
051400100100	Min. of Women Affairs & Social D	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		-	20,000,000.00	20,000,000.00	-	20,000,000
051400100100	Min. of Women Affairs & Social D	23020165	CONSTRUCTION OF MULTI-PURPOSE CENTRE		-	20,000,000.00	296,000,000.00	-	296,000,000
051400100100	Min. of Women Affairs & Social D	23020167	CONSTRUCTION OF REFORMATION CENTRE & REMAND HOME		-	20,000,000.00	20,000,000.00	-	20,000,000
051400100100	Min. of Women Affairs & Social D	23030129	RENOVATION OF PUBLIC BUILDINGS		-	30,000,000.00	117,000,000.00	-	117,000,000
051400100100	Min. of Women Affairs & Social D	23030158	REHABILITATION OF CASSAVA PROCESSING CENTRES		-	25,000,000.00	25,000,000.00	-	25,000,000
			Sub-Total	-	2,000,000.00	190,000,000	553,000,000	0.36	551,000,000
051405500100	N/S Disability Rights Comm.	23010106	PURCHASE OF VANS		4,894,000.00	40,000,000.00	40,000,000.00	12.24	35,106,000
051405500100	N/S Disability Rights Comm.	23010113	PURCHASE OF COMPUTERS		1,559,000.00	2,000,000.00	2,000,000.00	77.95	441,000
051405500100	N/S Disability Rights Comm.	23010114	PURCHASE OF COMPUTER PRINTERS		-	300,000.00	300,000.00	-	300,000
051405500100	N/S Disability Rights Comm.	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	500,000.00	500,000.00	-	500,000
051405500100	N/S Disability Rights Comm.	23010119	PURCHASE OF POWER GENERATING SET		-	5,000,000.00	5,000,000.00	-	5,000,000
051405500100	N/S Disability Rights Comm.	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		3,924,000.00	5,000,000.00	5,000,000.00	78.48	1,076,000
051405500100	N/S Disability Rights Comm.	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		-	5,000,000.00	5,000,000.00	-	5,000,000
051405500100	N/S Disability Rights Comm.	23010129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		1,520,000.00	5,000,000.00	5,000,000.00	30.40	3,480,000
051405500100	N/S Disability Rights Comm.	23010162	PURCHASE OF SEWING MACHINES		-	2,000,000.00	2,000,000.00	-	2,000,000
051405500100	N/S Disability Rights Comm.	23020135	CONSTRUCTION / PROVISION OF PERIMETER FENCING OF PUBLIC BUILD		-	10,000,000.00	10,000,000.00	-	10,000,000
051405500100	N/S Disability Rights Comm.	23030129	RENOVATION OF PUBLIC BUILDINGS		-	15,000,000.00	15,000,000.00	-	15,000,000
			Sub-Total	-	11,897,000.00	89,800,000	89,800,000	13.25	77,903,000

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
054400100100	Min. of Special Duties - Humanitar	23010104	PURCHASE OF MOTOR CYCLES		-	3,000,000.00	3,000,000.00	-	3,000,000
054400100100	Min. of Special Duties - Humanitar	23010106	PURCHASE OF VANS		-	90,000,000.00	-		
054400100100	Min. of Special Duties - Humanitar	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	20,000,000.00	-		
054400100100	Min. of Special Duties - Humanitar	23010113	PURCHASE OF COMPUTERS		4,000,000.00	6,000,000.00	6,000,000.00	66.67	2,000,000
054400100100	Min. of Special Duties - Humanitar	23010114	PURCHASE OF COMPUTER PRINTERS		-	1,300,000.00	1,300,000.00	-	1,300,000
054400100100	Min. of Special Duties - Humanitar	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	800,000.00	800,000.00	-	800,000
054400100100	Min. of Special Duties - Humanitar	23010118	PURCHASE OF SCANNERS		-	150,000.00	150,000.00	-	150,000
054400100100	Min. of Special Duties - Humanitar	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		-	3,500,000.00	3,500,000.00	-	3,500,000
054400100100	Min. of Special Duties - Humanitar	23010143	PURCHASE OF DIGITAL EQUIPMENT		-	3,000,000.00	3,000,000.00	-	3,000,000
054400100100	Min. of Special Duties - Humanitar	23010147	PURCHASE OF ICT EQUIPMENT		-	300,000.00	300,000.00	-	300,000
054400100100	Min. of Special Duties - Humanitar	23010161	PURCHASE OF BEDS & MATTRESSES		-	20,000,000.00	-		
054400100100	Min. of Special Duties - Humanitar	23010175	PURCHASE OF ITEMS FOR PALLIATIVES		-	-	500,000,000.00	-	500,000,000
054400100100	Min. of Special Duties - Humanitar	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	50,000,000.00	-		
054400100100	Min. of Special Duties - Humanitar	23020128	CONSTRUCTION OF WORKSHOP/ WARE HOUSE		-	50,000,000.00	-		
054400100100	Min. of Special Duties - Humanitar	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	20,000,000.00	-		
				-	4,000,000.00	268,050,000.00	518,050,000.00	0.77	514,050,000
051405600100	N/State Social Investment Office	23010106	PURCHASE OF VANS		-	40,000,000.00	40,000,000.00	-	40,000,000
051405600100	N/State Social Investment Office	23010108	PURCHASE OF BUSES		-	35,000,000.00	35,000,000.00		
051405600100	N/State Social Investment Office	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	15,000,000.00	15,000,000.00	-	15,000,000
051405600100	N/State Social Investment Office	23010113	PURCHASE OF COMPUTERS		-	5,500,000.00	5,500,000.00		
			Sub-Total	-	-	95,500,000.00	95,500,000.00	-	55,000,000.00
051700100100	Ministry of Education	23010104	PURCHASE OF MOTOR CYCLES		-	16,500,000.00	16,500,000.00	-	16,500,000
051700100100	Ministry of Education	23010106	PURCHASE OF MOTOR VEHICLES		-	80,000,000.00	80,000,000.00	-	80,000,000
051700100100	Ministry of Education	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	9,975,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
051700100100	Ministry of Education	23010113	PURCHASE OF COMPUTERS	1,450,000.00	3,060,000.00	3,500,000.00	3,500,000.00	87.43	440,000
051700100100	Ministry of Education	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,800,000.00	1,500,000.00	7,500,000.00	24.00	5,700,000
051700100100	Ministry of Education	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL	39,929,870.00	12,411,250.00	10,000,000.00	12,506,000.00	99.24	94,750
051700100100	Ministry of Education	23010126	PURCHASE OF SPORTING / GAMING EQUIPMEI	3,400,000.00	-	4,000,000.00	4,000,000.00	-	4,000,000
051700100100	Ministry of Education	23010128	PURCHASE OF SECURITY EQUIPMENT		-	500,000.00	500,000.00	-	500,000
051700100100	Ministry of Education	23010147	PURCHASE OF ICT EQUIPMENT		-	100,000,000.00	50,000,000.00	-	50,000,000
051700100100	Ministry of Education	23010160	PURCHASE OF TEXTBOOKS	9,905,417.83	5,103,900.00	10,000,000.00	10,000,000.00	51.04	4,896,100
051700100100	Ministry of Education	23010161	PROCUREMENT OF BEDS & MATTRESSES	6,900,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000
051700100100	Ministry of Education	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		12,315,670.10	20,000,000.00	20,000,000.00	61.58	7,684,330
051700100100	Ministry of Education	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHO	28,318,629.75	10,000,000.00	187,800,000.00	367,800,000.00	2.72	357,800,000
051700100100	Ministry of Education	23020135	PERIMETER FENCING OF PUBLIC BUILDINGS	50,000,000.00	483,608,066.29	700,000,000.00	700,000,000.00	69.09	216,391,934
051700100100	Ministry of Education	23020156	PROVISION OF SANITARY LATRINES	13,455,816.96	431,139.71	81,000,000.00	81,000,000.00	0.53	80,568,860
051700100100	Ministry of Education	23020157	CONSTRUCTION/PROVISION OF LABORATORY	15,089,801.88					
051700100100	Ministry of Education	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BU	17,233,377.15	-	-	-		

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
051700100100	Ministry of Education	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	15,489,664.25					
051700100100	Ministry of Education	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	352,116,468.56	329,702,339.94	935,561,298.94	1,005,561,298.94	32.79	675,858,959
051700100100	Ministry of Education	23030110	REHABILITATION / REPAIRS - LIBRARIES (INCLU	23,905,452.25					
051700100100	Ministry of Education	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-	15,000,000.00	15,000,000.00	-	15,000,000
051700100100	Ministry of Education	23030135	REHABILITATION OF PUBLIC SCHOOLS	21,930,076.18					
			Sub-Total	610,099,574.81	858,432,366.04	2,185,361,299	2,393,867,299	35.86	1,535,434,933
051700300100	N/State Universal Basic Educ. Boa	23010114	Purchase of Computers Printers		-	5,000,000.00	5,000,000.00	-	5,000,000
051700300100	N/State Universal Basic Educ. Boa	23010124	Instructional Materials	49,000,000.00	35,812,000.00	5,000,000.00	75,000,000.00	47.75	39,188,000
051700300100	N/State Universal Basic Educ. Boa	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	9,000,000.00	-	50,000,000.00	50,000,000.00	-	50,000,000
051700300100	N/State Universal Basic Educ. Boa	23020107	Construction/Provision of Public Schools	3,385,729,386.76	2,888,698,969.08	3,652,650,978.94	3,652,650,978.94	79.08	763,952,010
051700300100	N/State Universal Basic Educ. Boa	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		-	75,000,000.00	75,000,000.00	-	75,000,000
051700300100	N/State Universal Basic Educ. Boa	23020136	CONSTRUCTION OF STAFF DEVELOPMENT CENTRE		-	50,000,000.00	50,000,000.00	-	50,000,000
051700300100	N/State Universal Basic Educ. Boa	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		-	200,000,000.00	200,000,000.00	-	200,000,000
051700300100	N/State Universal Basic Educ. Boa	23030121	Rehabilitation/Repairs of Office Buildings	19,000,000.00	-	100,000,000.00	100,000,000.00	-	100,000,000
			Sub-Total	3,462,729,386.76	2,924,510,969.08	4,137,650,979	4,207,650,979	69.50	1,283,140,010
051701100100	N/State Bilingual Education Projec	23010106	PURCHASE OF VANS		-	40,000,000.00	40,000,000.00	-	40,000,000
051701100100	N/State Bilingual Education Projec	23010108	PURCHASE OF BUSES		-	75,000,000.00	75,000,000.00	-	75,000,000
051701100100	N/State Bilingual Education Projec	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	1,500,000.00	1,500,000.00	-	1,500,000
051701100100	N/State Bilingual Education Projec	23010119	PURCHASE OF POWER GENERATING SET		-	540,000.00	540,000.00	-	540,000
051701100100	N/State Bilingual Education Projec	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		-	6,000,000.00	6,000,000.00	-	6,000,000
051701100100	N/State Bilingual Education Projec	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL AID EQUIPMENT		-	3,000,000.00	3,000,000.00	-	3,000,000
051701100100	N/State Bilingual Education Projec	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	8,000,000.00	8,000,000.00	-	8,000,000
051701100100	N/State Bilingual Education Projec	23010160	PURCHASE OF TEXTBOOKS		-	4,000,000.00	4,000,000.00	-	4,000,000
051701100100	N/State Bilingual Education Projec	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		-	30,000,000.00	30,000,000.00	-	30,000,000
051701100100	N/State Bilingual Education Projec	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		-	45,000,000.00	45,000,000.00	-	45,000,000
051701100100	N/State Bilingual Education Projec	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		-	15,000,000.00	15,000,000.00	-	15,000,000
051701100100	N/State Bilingual Education Projec	23030110	REHABILITATION / REPAIRS - LIBRARIES (INCLUDING e-LIBRARIES)		-	6,000,000.00	6,000,000.00	-	6,000,000
051701100100	N/State Bilingual Education Projec	23050110	COST FOR PROJECT INVESTMENT & DEVELOPMENT		-	13,000,000.00	13,000,000.00	-	13,000,000
			Total	-	-	247,040,000.00	247,040,000.00	-	247,040,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23010105	Purchase of Motor Vehicles	28,000,000.00					
051701800100	Isa Mustapha Agwai Polytechnic, I	23010106	PURCHASE OF VANS		-	130,000,000.00	130,000,000.00	-	130,000,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23010112	Purchase/Furnishing of Offices for Accreditatio	24,980,000.00	17,875,250.00	35,000,000.00	65,000,000.00	27.50	47,124,750
051701800100	Isa Mustapha Agwai Polytechnic, I	23010124	Teaching/Learning Aids Equipment	17,955,009.77	16,621,304.84	20,000,000.00	20,000,000.00	83.11	3,378,695
051701800100	Isa Mustapha Agwai Polytechnic, I	23010125	Purchase of Library Books & Equipment	59,973,728.34	3,900,000.00	50,000,000.00	50,000,000.00	7.80	46,100,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23010126	Purchase of Sporting/Games Equipent	5,000,000.00	9,660,000.00	5,000,000.00	15,000,000.00	64.40	5,340,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23010129	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		34,757,178.59	100,000,000.00	100,000,000.00	34.76	65,242,821
051701800100	Isa Mustapha Agwai Polytechnic, I	23010159	Purchase of Construction Equipent	80,000,000.00					
051701800100	Isa Mustapha Agwai Polytechnic, I	23020101	Construction of Departmental Buildings	187,061,092.99	124,792,326.19	138,000,000.00	138,000,000.00	90.43	13,207,674
051701800100	Isa Mustapha Agwai Polytechnic, I	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		9,150,000.00	10,000,000.00	10,000,000.00	91.50	850,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23020107	Construction/Provision Public Schools	23,000,000.00	244,533,952.80	714,024,718.04	714,024,718.04	34.25	469,490,765

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
051701800100	Isa Mustapha Agwai Polytechnic, I	23020112	Construction/Provision of Sporting Facilities	304,155,672.20	19,041,127.05	20,000,000.00	20,000,000.00	95.21	958,873
051701800100	Isa Mustapha Agwai Polytechnic, I	23020118	Construction/Provision of Infrastructure	54,934,000.00					
051701800100	Isa Mustapha Agwai Polytechnic, I	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		14,450,000.00	40,000,000.00	40,000,000.00	36.13	25,550,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23020136	CONSTRUCTION OF STAFF DEVELOPMENT CENTRE		10,000,000.00	20,000,000.00	20,000,000.00	50.00	10,000,000
051701800100	Isa Mustapha Agwai Polytechnic, I	23020157	Drilling of Boreholes		28,225,265.00	126,181,876.88	126,181,876.88	22.37	97,956,612
			Sub-Total	785,059,503.30	533,006,404.47	1,408,206,595	1,448,206,595	36.80	915,200,190
051701900100	College of Education, Akwanga	23010105	PURCHASE OF MOTOR VEHICLES	28,000,000.00	-	80,000,000.00	80,000,000.00	-	80,000,000
051701900100	College of Education, Akwanga	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	124,909,700.00	145,418,000.00	150,000,000.00	150,000,000.00	96.95	4,582,000
051701900100	College of Education, Akwanga	23010119	PURCHASE OF POWER GENERATING SET		-	18,000,000.00	18,000,000.00	-	18,000,000
051701900100	College of Education, Akwanga	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		16,750,000.00	20,000,000.00	20,000,000.00	83.75	3,250,000
051701900100	College of Education, Akwanga	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	17,800,000.00					
051701900100	College of Education, Akwanga	23010142	PURCHASE OF PRINTING PRESS EQUIPMENT	19,500,000.00	4,027,500.00	5,000,000.00	5,000,000.00	80.55	972,500
051701900100	College of Education, Akwanga	23010160	PURCHASE OF TEXTBOOKS	27,800,000.00					
051701900100	College of Education, Akwanga	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	15,000,000.00	15,000,000.00	-	15,000,000
051701900100	College of Education, Akwanga	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL	19,800,000.00	-	20,000,000.00	20,000,000.00	-	20,000,000
051701900100	College of Education, Akwanga	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	14,900,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000
051701900100	College of Education, Akwanga	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHO	639,562,772.66	1,241,555,198.00	1,408,511,987.76	1,408,511,987.76	88.15	166,956,790
051701900100	College of Education, Akwanga	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	49,500,000.00	-	50,000,000.00	50,000,000.00	-	50,000,000
051701900100	College of Education, Akwanga	23020135	CONSTRUCTION / PROVISION OF PERIMETER FENCING OF PUBLIC BUILD		-	20,000,000.00	20,000,000.00	-	20,000,000
051701900100	College of Education, Akwanga	23020157	CONSTRUCTION/PROVISION OF LABORATORY		-	332,000,000.00	332,000,000.00	-	332,000,000
051701900100	College of Education, Akwanga	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEAL	260,000,000.00	15,000,000.00	40,000,000.00	40,000,000.00	37.50	25,000,000
051701900100	College of Education, Akwanga	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	18,800,000.00	6,250,000.00	125,000,000.00	125,000,000.00	5.00	118,750,000
051701900100	College of Education, Akwanga	23030141	REHABILITATION OF CONFERENCE CENTRES/H	14,600,000.00					
051701900100	College of Education, Akwanga	23030141	REHABILITATION OF CONFERENCE CENTRES/H	49,000,000.00					
051701900100	College of Education, Akwanga	23030142	REHABILITATION/UPGRADING OF HOSPITALS	24,000,000.00					
051701900100	College of Education, Akwanga	23020118	CONSTRUCTION / PROVISION OF INFRASTRUC	24,900,000.00					
051701900100	College of Education, Akwanga	23020157	CONSTRUCTION/PROVISION OF LABORATORY	18,900,000.00					
			Sub-Total	1,351,972,472.66	1,429,000,698.00	2,298,511,988	2,298,511,988	62.17	869,511,290
051702100100	Nasarawa State University, Keffi	23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	9,760,000.00	30,000,000.00	10,000,000.00	97.60	240,000
051702100100	Nasarawa State University, Keffi	23010104	PURCHASE OF MOTOR CYCLES	2,226,000.00	7,101,662.00	10,000,000.00	10,000,000.00	71.02	2,898,338
051702100100	Nasarawa State University, Keffi	23010105	PURCHASE OF MOTOR VEHICLES	120,000,000.00	35,866,500.00	60,000,000.00	60,000,000.00	59.78	24,133,500
051702100100	Nasarawa State University, Keffi	23010106	PURCHASE OF VANS		81,869,930.00	120,000,000.00	120,000,000.00	68.22	38,130,070
051702100100	Nasarawa State University, Keffi	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	80,000,000.00	78,498,724.29	80,000,000.00	80,000,000.00	98.12	1,501,276
051702100100	Nasarawa State University, Keffi	23010113	PURCHASE OF COMPUTERS	79,841,649.98	64,892,843.73	80,000,000.00	80,000,000.00	81.12	15,107,156
051702100100	Nasarawa State University, Keffi	23010118	PURCHASE OF SCANNERS	19,208,132.18					
051702100100	Nasarawa State University, Keffi	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL	37,380,600.00					
051702100100	Nasarawa State University, Keffi	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	48,073,714.00	73,140,767.96	80,000,000.00	80,000,000.00	91.43	6,859,232
051702100100	Nasarawa State University, Keffi	23010160	PURCHASE OF TEXTBOOKS	26,919,422.00					

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
051702100100	Nasarawa State University, Keffi	23010173	PURCHASE OF LABORATORY EQUIPMENT		34,579,523.00	40,000,000.00	40,000,000.00	86.45	5,420,477
051702100100	Nasarawa State University, Keffi	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	20,000,000.00	26,885,073.00	30,000,000.00	30,000,000.00	89.62	3,114,927
051702100100	Nasarawa State University, Keffi	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	2,799,900.00	4,327,054.00	5,000,000.00	5,000,000.00	86.54	672,946
051702100100	Nasarawa State University, Keffi	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		851,852,143.53	1,100,000,000.00	1,100,000,000.00	77.44	248,147,856
051702100100	Nasarawa State University, Keffi	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	98,667,261.01	86,408,142.00	100,000,000.00	100,000,000.00	86.41	13,591,858
051702100100	Nasarawa State University, Keffi	23020114	CONSTRUCTION / PROVISION OF ROADS			10,000,000.00	10,000,000.00		10,000,000
051702100100	Nasarawa State University, Keffi	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCT	1,772,728,047.39	879,699,295.73	880,000,000.00	880,000,000.00	99.97	300,704
051702100100	Nasarawa State University, Keffi	23020123	CONSTRUCTION/PRO OF TRAFFIC /STREET LIGH	7,000,000.00	1,045,800.00	7,000,000.00	7,000,000.00	14.94	5,954,200
051702100100	Nasarawa State University, Keffi	23020129	LANDSCAPING OF OFFICE COMPLEX	28,472,750.00	15,583,180.00	30,000,000.00	30,000,000.00	51.94	14,416,820
051702100100	Nasarawa State University, Keffi	23020136	CONSTRUCTION OF STAFF DEVELOPMENT CENTRE		0.00	4,000,000.00	4,000,000.00	0.00	4,000,000
051702100100	Nasarawa State University, Keffi	23020157	CONSTRUCTION/PROVISION OF LABORATORY		16,159,841.00	20,000,000.00	20,000,000.00	80.80	3,840,159
051702100100	Nasarawa State University, Keffi	23020163	CONSTRUCTION OF BRIDGES/CULVERTS	10,000,000.00					
051702100100	Nasarawa State University, Keffi	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BU	72,381,384.28	50,400,524.00	50,000,000.00	70,000,000.00	72.00	19,599,476
051702100100	Nasarawa State University, Keffi	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	400,000,000.00	97,443,730.00	160,000,000.00	140,000,000.00	69.60	42,556,270
051702100100	Nasarawa State University, Keffi	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	30,000,000.00					
051702100100	Nasarawa State University, Keffi	23030129	RENOVATION OF PUBLIC BUILDINGS		16,704,110.00	30,000,000.00	30,000,000.00	55.68	13,295,890
			Sub-Total	2,885,698,860.84	2,432,218,844.24	2,926,000,000	2,906,000,000	83.70	473,781,156
051702600100	N/S Comprehensive Special Sch, La	23010105	PURCHASE OF MOTOR VEHICLES	6,500,000.00	156,500.00	20,000,000.00	20,000,000.00	0.78	19,843,500
051702600100	N/S Comprehensive Special Sch, La	23010108	PURCHASE OF BUSES	34,930,000.00	4,765,047.35	70,000,000.00	70,000,000.00	6.81	65,234,953
051702600100	N/S Comprehensive Special Sch, La	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	14,912,000.00	511,000.00	10,000,000.00	10,000,000.00	5.11	9,489,000
051702600100	N/S Comprehensive Special Sch, La	23010113	PURCHASE OF COMPUTERS	3,700,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
051702600100	N/S Comprehensive Special Sch, La	23010114	PURCHASE OF COMPUTER PRINTERS		-	500,000.00	500,000.00	-	500,000
051702600100	N/S Comprehensive Special Sch, La	23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	6,900,000.00	-	4,000,000.00	4,000,000.00	-	4,000,000
051702600100	N/S Comprehensive Special Sch, La	23010124	PURCHASE OF TEACHING-LEARNING/ SPECIAL A	12,800,000.00	7,095,000.00	15,000,000.00	15,000,000.00	47.30	7,905,000
051702600100	N/S Comprehensive Special Sch, La	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	4,800,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
051702600100	N/S Comprehensive Special Sch, La	23010126	PURCHASE OF SPORTING / GAMING EQUIPMEI	4,700,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
051702600100	N/S Comprehensive Special Sch, La	23010143	PROCUREMENT OF DIGITAL EQUIPMENT		-	1,000,000.00	1,000,000.00	-	1,000,000
051702600100	N/S Comprehensive Special Sch, La	23010147	PROCUREMENT OF ICT EQUIPMENT	9,800,000.00	4,565,000.00	5,000,000.00	5,000,000.00	91.30	435,000
051702600100	N/S Comprehensive Special Sch, La	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	4,800,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
051702600100	N/S Comprehensive Special Sch, La	23020172	CONSTRUCTION OF STAFF CANTEEN	4,900,000.00	-	8,000,000.00	8,000,000.00	-	8,000,000
051702600100	N/S Comprehensive Special Sch, La	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		-	15,000,000.00	15,000,000.00	-	15,000,000
051702600100	N/S Comprehensive Special Sch, La	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		23,850,000.00	30,000,000.00	30,000,000.00	79.50	6,150,000
051702600100	N/S Comprehensive Special Sch, La	23030135	REHABILITATION OF PUBLIC SCHOOLS	44,928,512.25					
051702600100	N/S Comprehensive Special Sch, La	23030160	REHABILITATION/REPAIRS OF EQUIPMENT/MACHINES		-	20,000,000.00	20,000,000.00	-	20,000,000
			Sub-Total	153,670,512.25	40,942,547.35	220,500,000.00	220,500,000.00	18.57	179,557,452.65
051705400100	Teachers Service Commission	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	4,000,000.00	4,000,000.00	-	4,000,000
051705400100	Teachers Service Commission	23010113	PURCHASE OF COMPUTERS		1,000,000.00	1,200,000.00	1,200,000.00	83.33	200,000
051705400100	Teachers Service Commission	23010114	PURCHASE OF COMPUTER PRINTERS		-	300,000.00	300,000.00	-	300,000
051705400100	Teachers Service Commission	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		18,955,000.00	2,000,000.00	22,000,000.00	86.16	3,045,000
			Sub-Total	-	19,955,000.00	7,500,000.00	27,500,000.00	72.56	7,545,000.00

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
051705500200	Vocational & Relevant Technology	23010105	Purchase of Official Vehicles	6,000,000.00					
051705500200	Vocational & Relevant Technology	23010106	PURCHASE OF VANS		-	40,000,000.00	40,000,000.00	-	40,000,000
051705500200	Vocational & Relevant Technology	23010112	Purchase of Office Furniture & Equipent	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000
051705500200	Vocational & Relevant Technology	23010119	Purchase of Generating Plants	2,000,000.00	-	6,000,000.00	6,000,000.00	-	6,000,000
051705500200	Vocational & Relevant Technology	23010124	Teaching/Learning Aids Equipment	7,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
051705500200	Vocational & Relevant Technology	23020101	Construction/Provision of Public Schools	10,000,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000
051705500200	Vocational & Relevant Technology	23030106	Rehabilitation/Repairs - Public Schools	7,000,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000
			Sub-Total	35,000,000.00	-	89,000,000.00	89,000,000.00	-	89,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010106	PURCHASE OF VANS		-	-	40,000,000.00	-	40,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	15,928,500.81	-	-	70,000,000.00	-	70,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010113	PURCHASE OF COMPUTERS	19,704,579.73	-	-	100,000,000.00	-	100,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	-	-	4,000,000.00	-	4,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,978,000.00	-	-	3,000,000.00	-	3,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010118	PURCHASE OF SCANNERS	2,440,000.00	-	-	3,000,000.00	-	3,000,000
051700800100	N/S Bureau for ICT (Library Board)	23010119	Purchase of Generating Plants	5,980,000.00					
051700800100	N/S Bureau for ICT (Library Board)	23010160	PURCHASE OF TEXTBOOKS		-	-	16,000,000.00	-	16,000,000
051700800100	N/S Bureau for ICT (Library Board)	23020111	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	-	44,000,000.00	-	44,000,000
051700800100	N/S Bureau for ICT (Library Board)	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		-	-	40,000,000.00	-	40,000,000
051700800100	N/S Bureau for ICT (Library Board)	23030110	REHABILITATION / REPAIRS OF LIBRARIES	5,000,000.00	-	-	15,000,000.00	-	15,000,000
			Sub-Total	53,031,080.54	-	-	335,000,000.00	-	335,000,000
051705600100	Scholarship Board	23010106	PURCHASE OF VANS		-	40,000,000.00	40,000,000.00	-	40,000,000
051705600100	Scholarship Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	7,000,000.00	7,000,000.00	-	7,000,000
051705600100	Scholarship Board	23010113	PURCHASE OF COMPUTERS		-	3,000,000.00	3,000,000.00	-	3,000,000
051705600100	Scholarship Board	23010119	PURCHASE OF POWER GENERATING SET		-	1,000,000.00	1,000,000.00	-	1,000,000
			Sub-Total	-	-	51,000,000.00	51,000,000.00	-	51,000,000
052100100100	Ministry of Health	23010104	PURCHASE OF MOTOR CYCLES	3,000,000.00	-	5,250,000.00	5,250,000.00	-	5,250,000
052100100100	Ministry of Health	23010106	PURCHASE OF VANS		693,750.00	120,000,000.00	120,000,000.00	0.58	119,306,250
052100100100	Ministry of Health	23010108	PURCHASE OF BUSES		-	40,000,000.00	40,000,000.00	-	40,000,000
052100100100	Ministry of Health	23010112	Purchase of Office Furniture & Equipment	19,000,000.00	7,429,800.00	12,000,000.00	12,000,000.00	61.92	4,570,200
052100100100	Ministry of Health	23010113	PURCHASE OF COMPUTERS	24,000,000.00	-	30,000,000.00	30,000,000.00	-	30,000,000
052100100100	Ministry of Health	23010119	PURCHASE OF POWER GENERATING SET		-	50,000,000.00	50,000,000.00	-	50,000,000
052100100100	Ministry of Health	23010122	Purchase of Health & Medical Equipment	69,000,000.00	1,009,140,545.58	360,000,000.00	1,010,000,000.00	99.91	859,454
052100100100	Ministry of Health	23010167	Purchase of Hospital Equipment		784,354,707.12	105,000,000.00	785,000,000.00	99.92	645,293
052100100100	Ministry of Health	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		-	120,000,000.00	120,000,000.00	-	120,000,000
052100100100	Ministry of Health	23020106	Construction/Provision of Hospital/Health Faci	59,000,000.00	290,200,672.28	300,000,000.00	300,000,000.00	96.73	9,799,328
052100100100	Ministry of Health	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHO	19,921,572.48	66,714,772.25	100,000,000.00	100,000,000.00	66.71	33,285,228
052100100100	Ministry of Health	23020157	Construction of Research Laboratory	119,500,000.00	-	80,000,000.00	80,000,000.00	-	80,000,000
052100100100	Ministry of Health	23030105	Rehabilitation/Repairs - Hospital/Health Facilit	34,954,335.67	44,061,475.44	50,000,000.00	50,000,000.00	88.12	5,938,525
052100100100	Ministry of Health	23030142	REHABILITATION/UPGRADING OF HOSPITALS		68,158,094.43	570,000,000.00	570,000,000.00	11.96	501,841,906
052100100100	Ministry of Health		Sub-Total	348,375,908.15	2,270,753,817.10	1,942,250,000.00	3,272,250,000.00	69.39	1,001,496,183

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
052100200100	N/State Health Insurance Agency	23010105	Purchase of Motor Vehicles	25,000,000.00					
052100200100	N/State Health Insurance Agency	23010106	PURCHASE OF VANS		-	30,000,000.00	30,000,000.00	-	30,000,000
052100200100	N/State Health Insurance Agency	23010112	Purchase of Office Furniture & Equipment	800,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
052100200100	N/State Health Insurance Agency	23010113	Procurement of Computers, Printers & Other A	1,417,000.00					
052100200100	N/State Health Insurance Agency	23010114	PURCHASE OF COMPUTER PRINTERS		1,980,000.00	3,000,000.00	3,000,000.00	66.00	1,020,000
052100200100	N/State Health Insurance Agency	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		3,682,000.00	4,000,000.00	4,000,000.00	92.05	318,000
			Sub-Total	27,217,000	5,662,000	39,000,000	39,000,000	14.52	33,338,000
052100300100	Primary Healthcare Dev. Agency	23010105	PURCHASE OF MOTOR VEHICLES	24,000,000.00					
052100300100	Primary Healthcare Dev. Agency	23010106	PURCHASE OF VANS		-	40,000,000.00	40,000,000.00	-	40,000,000
052100300100	Primary Healthcare Dev. Agency	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	10,000,000.00	10,000,000.00	-	10,000,000
052100300100	Primary Healthcare Dev. Agency	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	192,000,000.00	400,000,000.00	420,000,000.00	420,000,000.00	95.24	20,000,000
052100300100	Primary Healthcare Dev. Agency	23010167	PURCHASE OF HOSPITAL EQUIPMENTS	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000
052100300100	Primary Healthcare Dev. Agency	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,000,000.00					
052100300100	Primary Healthcare Dev. Agency	23020106	CONSTRUCTION / PROVISION OF HOSPITALS /	299,926,781.12	280,000,000.00	300,000,000.00	300,000,000.00	93.33	20,000,000
052100300100	Primary Healthcare Dev. Agency	23020159	CONSTRUCTION/PROVISION OF SEWAGE DISP	19,000,000.00					
052100300100	Primary Healthcare Dev. Agency	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEAL	119,920,050.00	38,047,111.02	400,000,000.00	400,000,000.00	9.51	361,952,889
			Sub-Total	674,846,831.12	718,047,111.02	1,180,000,000.00	1,180,000,000.00	60.85	461,952,889
052100500100	N/S Infectious Disease & Research	23010105	PURCHASE OF MOTOR VEHICLES	39,000,000.00					
052100500100	N/S Infectious Disease & Research	23010106	PURCHASE OF VANS		-	75,000,000.00	75,000,000.00	-	75,000,000
052100500100	N/S Infectious Disease & Research	23010108	PURCHASE OF BUSES		-	30,000,000.00	30,000,000.00	-	30,000,000
052100500100	N/S Infectious Disease & Research	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	69,000,000.00	199,700,000.00	200,000,000.00	200,000,000.00	99.85	300,000
052100500100	N/S Infectious Disease & Research	23010167			-	50,000,000.00	50,000,000.00	-	50,000,000
052100500100	N/S Infectious Disease & Research	23020106	CONSTRUCTION / PROVISION OF HOSPITALS /	19,000,000.00	-	45,000,000.00	45,000,000.00	-	45,000,000
052100500100	N/S Infectious Disease & Research	23020159	DEVELOPMENT OF SEWAGE DISPOSAL SITE	4,950,000.00					
			Sub-Total	131,950,000.00	199,700,000.00	400,000,000.00	400,000,000.00	49.93	200,300,000.00
052110100100	Dalhatu Araf Specialist Hospital	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		11,380,910.00	50,000,000.00	50,000,000.00	22.76	38,619,090
052110100100	Dalhatu Araf Specialist Hospital	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	219,867,074.00	930,580,946.30	400,000,000.00	965,000,000.00	96.43	34,419,054
052110100100	Dalhatu Araf Specialist Hospital	23010161	PROCUREMENT OF BEDS & MATTRESSES	29,500,000.00	-	200,000,000.00	200,000,000.00	-	200,000,000
052110100100	Dalhatu Araf Specialist Hospital	23020106	CONSTRUCTION / PROVISION OF HOSPITALS /	51,500,000.00	400,000,000.00	150,000,000.00	450,000,000.00	-	50,000,000
			Sub-Total	300,867,074.00	1,341,961,856.30	800,000,000.00	1,665,000,000.00	80.60	323,038,144
052110200100	Hospitals Management Board	23010105	PURCHASE OF MOTOR VEHICLES	21,000,000.00	-	30,000,000.00	30,000,000.00	-	30,000,000
052110200100	Hospitals Management Board	23010106	PURCHASE OF VANS	29,943,825.10	-	200,000,000.00	200,000,000.00	-	200,000,000
052110200100	Hospitals Management Board	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	19,955,402.00	16,874,650.00	60,000,000.00	60,000,000.00	28.12	43,125,350
052110200100	Hospitals Management Board	23010113	PURCHASE OF COMPUTERS	1,000,000.00	2,810,000.00	60,000,000.00	60,000,000.00	4.68	57,190,000
052110200100	Hospitals Management Board	23010114	PURCHASE OF COMPUTER PRINTERS	24,913,812.95	1,960,288.30	10,000,000.00	10,000,000.00	19.60	8,039,712
052110200100	Hospitals Management Board	23010122	PURCHASE OF HOSPITAL EQUIPMENTS	3,000,000.00	27,169,254.71	90,000,000.00	90,000,000.00	30.19	62,830,745
052110200100	Hospitals Management Board	23010147	PROCUREMENT OF ICT EQUIPMENT	24,999,203.95	55,789,800.00	60,000,000.00	60,000,000.00	92.98	4,210,200
052110200100	Hospitals Management Board	23010161	PURCHASE OF BEDS & MATTRESSES	4,900,000.00	1,945,050.00	80,000,000.00	80,000,000.00	2.43	78,054,950
052110200100	Hospitals Management Board	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	4,999,379.52	-	15,000,000.00	15,000,000.00	-	15,000,000

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE								
ADMIN CODE	MDA	CODE	DESCRIPTION	EXPENDITURE	EXPENDITURE	BUDGET	2024 REVISED BUDGET	ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
052110200100	Hospitals Management Board	23020106	CONSTRUCTION / PROVISION OF HOSPITALS /	40,675,353.74	289,230,246.70	300,000,000.00	300,000,000.00	96.41	10,769,753
052110200100	Hospitals Management Board	23020135	CONSTRUCTION / PROVISION OF PERIMETER F	6,000,000.00	198,251,122.72	200,000,000.00	200,000,000.00	99.13	1,748,877
052110200100	Hospitals Management Board	23020156	CONSTRUCTION/PROVISION OF SANITARY LATRINES		7,127,700.00	15,000,000.00	15,000,000.00	47.52	7,872,300
052110200100	Hospitals Management Board	23020160	CONSTRUCTION OF DRAINAGE NETWORK		-	20,000,000.00	20,000,000.00	-	20,000,000
052110200100	Hospitals Management Board	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BU	1,205,000.00	6,201,800.00	20,000,000.00	20,000,000.00	31.01	13,798,200
052110200100	Hospitals Management Board	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEAL	4,433,600.00	14,789,150.00	15,000,000.00	15,000,000.00	98.59	210,850
052110200100	Hospitals Management Board	23030142	REHABILITATION/UPGRADING OF HOSPITALS	900,000.00	99,015,126.60	100,000,000.00	100,000,000.00	99.02	984,873
			Sub-Total	187,925,577.26	721,164,189.03	1,275,000,000.00	1,275,000,000.00	56.56	553,835,811
052110400100	School of Nursing & Midwifery, La	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	15,000,000.00	15,000,000.00	-	15,000,000
052110400100	School of Nursing & Midwifery, La	23010113	PURCHASE OF COMPUTERS		-	12,500,000.00	12,500,000.00	-	12,500,000
052110400100	School of Nursing & Midwifery, La	23010119	PURCHASE OF POWER GENERATING SET		-	7,000,000.00	7,000,000.00	-	7,000,000
052110400100	School of Nursing & Midwifery, La	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		-	40,000,000.00	40,000,000.00		
052110400100	School of Nursing & Midwifery, La	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		-	25,000,000.00	25,000,000.00	-	25,000,000
052110400100	School of Nursing & Midwifery, La	23010128	PURCHASE OF SECURITY EQUIPMENT		-	3,000,000.00	3,000,000.00		
052110400100	School of Nursing & Midwifery, La	23010161	PROCUREMENT OF BEDS & MATTRESSES		-	27,500,000.00	27,500,000.00	-	27,500,000
052110400100	School of Nursing & Midwifery, La	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH FACILITIES						
			Sub-Total	-	-	130,000,000.00	130,000,000.00	-	87,000,000
052110600100	College of Health Science & Tech	23010105	PURCHASE OF MOTOR VEHICLES		-	50,000,000.00	50,000,000.00	-	50,000,000
052110600100	College of Health Science & Tech	23010108	PURCHASE OF BUSES	49,500,000.00				-	
052110600100	College of Health Science & Tech	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	5,000,000.00	5,000,000.00	-	5,000,000
052110600100	College of Health Science & Tech	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		-	11,000,000.00	11,000,000.00	-	11,000,000
052110600100	College of Health Science & Tech	23010161	PROCUREMENT OF BEDS & MATTRESSES		-	11,000,000.00	11,000,000.00	-	11,000,000
052110600100	College of Health Science & Tech	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	289,991,700.00					
052110600100	College of Health Science & Tech	23020135	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		98,108,523.07	153,000,000.00	153,000,000.00	64.12	54,891,477
052110600100	College of Health Science & Tech	23030101	REHABILITATION / REPAIRS - ROADS		-	450,000,000.00	450,000,000.00	-	450,000,000
			Sub-Total	339,491,700.00	98,108,523.07	680,000,000.00	680,000,000.00	14.43	581,891,477
52111300100	Nasarawa State Drugs & Supplies	23010104	PURCHASE OF MOTOR CYCLES		-	7,500,000.00	7,500,000.00	-	7,500,000
52111300100	Nasarawa State Drugs & Supplies	23010105	PURCHASE OF MOTOR VEHICLES	74,900,000.00					
52111300100	Nasarawa State Drugs & Supplies	23010106	PURCHASE OF VANS	99,000,000.00	-	40,000,000.00	40,000,000.00	-	40,000,000
52111300100	Nasarawa State Drugs & Supplies	23010108	PURCHASE OF BUSES		4,500,000.00	42,000,000.00	42,000,000.00		
52111300100	Nasarawa State Drugs & Supplies	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	29,984,915.46	1,958,900.00	30,000,000.00	30,000,000.00	6.53	28,041,100
52111300100	Nasarawa State Drugs & Supplies	23010113	PURCHASE OF COMPUTERS	20,000,000.00	410,000.00	9,500,000.00	9,500,000.00	4.32	9,090,000
52111300100	Nasarawa State Drugs & Supplies	23010114	PURCHASE OF COMPUTER PRINTERS	9,947,000.00	302,000.00	10,000,000.00	10,000,000.00	3.02	9,698,000
52111300100	Nasarawa State Drugs & Supplies	23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	2,000,000.00	2,000,000.00		
52111300100	Nasarawa State Drugs & Supplies	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	886,714,890.00	1,000,000.00	10,000,000.00	10,000,000.00	10.00	9,000,000
52111300100	Nasarawa State Drugs & Supplies	23010147	PURCHASE OF ICT EQUIPMENT	30,000,000.00	87,000.00	15,000,000.00	15,000,000.00	0.58	14,913,000
52111300100	Nasarawa State Drugs & Supplies	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	20,000,000.00					
52111300100	Nasarawa State Drugs & Supplies	23020128	CONSTRUCTION OF WORKSHOP/ WARE HOUSE		60,745,505.70	415,000,000.00	415,000,000.00		
52111300100	Nasarawa State Drugs & Supplies	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDIN	9,800,000.00	1,089,000.00	40,000,000.00	40,000,000.00	2.72	38,911,000
52111300100	Nasarawa State Drugs & Supplies	23050110	COST FOR PROJECT INVESTMENT & DEVELOPMENT		-	90,000,000.00	90,000,000.00	-	90,000,000
			Sub-Total	1,180,346,805.46	70,092,405.70	711,000,000.00	711,000,000.00	9.86	640,907,594

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
053500100100	Min. of Environ. & Natural Resour	23010104	PURCHASE OF MOTOR CYCLES		-	2,000,000.00	2,000,000.00	-	2,000,000
053500100100	Min. of Environ. & Natural Resour	23010106	PURCHASE OF VANS		26,225,400.50	80,000,000.00	80,000,000.00	32.78	53,774,600
053500100100	Min. of Environ. & Natural Resour	23010107	PURCHASE OF TRUCKS	19,500,000.00					
053500100100	Min. of Environ. & Natural Resour	23010108	PURCHASE OF BUSES	9,500,000.00	6,208,000.00	40,000,000.00	40,000,000.00	15.52	33,792,000
053500100100	Min. of Environ. & Natural Resour	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	5,000,000.00	11,711,775.00	15,000,000.00	15,000,000.00	78.08	3,288,225
053500100100	Min. of Environ. & Natural Resour	23010113	PURCHASE OF COMPUTERS		5,000,000.00	5,000,000.00	5,000,000.00	100.00	
053500100100	Min. of Environ. & Natural Resour	23010132	PURCHASES OF SURVEYING EQUIPMENT	6,500,000.00	3,263,500.00	25,000,000.00	25,000,000.00	13.05	21,736,500
053500100100	Min. of Environ. & Natural Resour	23010147	PROCUREMENT OF ICT EQUIPMENT	14,500,000.00	-	7,000,000.00	7,000,000.00	-	7,000,000
053500100100	Min. of Environ. & Natural Resour	23010156	PURCHASE OF SANITARY EQUIPMENT	11,500,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000
053500100100	Min. of Environ. & Natural Resour	23010168	PURCHASE OF WILDLIFE FIREARMS	9,954,012.50	-	12,000,000.00	12,000,000.00	-	12,000,000
053500100100	Min. of Environ. & Natural Resour	23010169	PURCHASE OF FORESTRY EQUIPMENT		-	10,000,000.00	10,000,000.00	-	10,000,000
053500100100	Min. of Environ. & Natural Resour	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	399,624,678.00					
053500100100	Min. of Environ. & Natural Resour	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		319,550,000.00	320,000,000.00	320,000,000.00	99.86	450,000
053500100100	Min. of Environ. & Natural Resour	23020118	CONSTRUCTION / PROVISION OF INFRASTRUC	249,000,000.00	699,503,628.54	700,000,000.00	700,000,000.00	99.93	496,371
053500100100	Min. of Environ. & Natural Resour	23020168	ESTABLISHMENT/DEVELOPMENT OF FOREST N	19,500,000.00	-	30,000,000.00	30,000,000.00	-	30,000,000
053500100100	Min. of Environ. & Natural Resour	23030115	REHABILITATION / REPAIRS - WATER-WAY		350,000,000.00	400,000,000.00	400,000,000.00	87.50	50,000,000
053500100100	Min. of Environ. & Natural Resour	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		2,600,000.00	30,000,000.00	30,000,000.00	8.67	27,400,000
053500100100	Min. of Environ. & Natural Resour	23040101	TREE PLANTING	2,342,801,020.71	-	10,000,000.00	10,000,000.00	-	10,000,000
053500100100	Min. of Environ. & Natural Resour	23040102	EROSION & FLOOD CONTROL		1,719,450,000.00	1,720,000,000.00	1,720,000,000.00	99.97	550,000
053500100100	Min. of Environ. & Natural Resour	23040103	WILDLIFE CONSERVATION		-	25,000,000.00	25,000,000.00	-	25,000,000
053500100100	Min. of Environ. & Natural Resour	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		26,600,000.00	75,000,000.00	75,000,000.00	35.47	48,400,000
053500100100	Min. of Environ. & Natural Resour	23040105	WATER POLLUTION PREVENTION & CONTROL		-	70,000,000.00	70,000,000.00	-	70,000,000
			Sub-Total	3,087,379,711.21	3,170,112,304.04	3,591,000,000.00	3,591,000,000.00	88.28	420,887,695.96
053501600100	Environmental Protection Agency	23010106	PURCHASE OF VANS	-	2,320,000.00	25,000,000.00	25,000,000.00	9.28	22,680,000
053501600100	Environmental Protection Agency	23010112	Purchase of Office Furniture & Equipment	-	2,075,280.00	10,000,000.00	10,000,000.00	20.75	7,924,720
053501600100	Environmental Protection Agency	23010156	PURCHASE OF SANITARY EQUIPMENT	-	12,910,725.00	10,000,000.00	20,000,000.00	64.55	7,089,275
053501600100	Environmental Protection Agency	23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	2,000,000.00	2,000,000.00	-	2,000,000
053501600100	Environmental Protection Agency	23020129	LANDSCAPING OF OFFICE COMPLEX	-	-	10,000,000.00	10,000,000.00	-	10,000,000
053501600100	Environmental Protection Agency	23020157	CONSTRUCTION/PROVISION OF LABORATORY	-	-	10,000,000.00	10,000,000.00	-	10,000,000
053501600100	Environmental Protection Agency	23040101	TREE PLANTING	-	-	10,000,000.00	10,000,000.00	-	10,000,000
053501600100	Environmental Protection Agency	23040104	INDUSTRIAL POLLUTION PREVENTION & CONT	-	-	15,000,000.00	15,000,000.00	-	15,000,000
				-	17,306,005.00	92,000,000.00	102,000,000.00	16.97	84,693,995
053505300100	N/S Waste Management Bureau	23010105	Purchase of Motor Vehicles	35,950,000.00					
053505300100	N/S Waste Management Bureau	23010106	PURCHASE OF VANS		-	80,000,000.00	108,405,800.00	-	108,405,800
053505300100	N/S Waste Management Bureau	23010107	Purchase of Trucks	230,097,701.99	46,416,000.00	400,000,000.00	400,000,000.00	11.60	353,584,000
053505300100	N/S Waste Management Bureau	23010147	PURCHASE OF ICT EQUIPMENT		9,965,000.00	10,000,000.00	10,000,000.00	99.65	35,000
053505300100	N/S Waste Management Bureau	23010156	Purchase of Sanitary Equipment		24,898,000.00	25,000,000.00	28,000,000.00	88.92	3,102,000
053505300100	N/S Waste Management Bureau	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	29,901,200.00					
053505300100	N/S Waste Management Bureau	23020159	CONSTRUCTION/PROVISION OF SEWAGE DISPOSAL SITE		19,986,600.00	150,000,000.00	153,000,000.00	13.06	133,013,400
053505300100	N/S Waste Management Bureau	23030121	Rehabilitation/Repairs - Office Buildings	9,959,650.00	42,046,050.00	20,000,000.00	42,405,800.00	99.15	359,750
053505300100	N/S Waste Management Bureau	23040105	Water Pollution Prevention & Control		-	15,000,000.00	15,000,000.00	-	15,000,000
				305,908,551.99	143,311,650.00	700,000,000.00	756,811,600.00	18.94	613,499,950

REFERENCE(SUPPLENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - CAPITAL EXPENDITURE									
ADMIN CODE	MDA	ECONOMIC CODE	DESCRIPTION	2023 ACTUAL EXPENDITURE	2024 ACTUAL EXPENDITURE	2024 ORIGINAL BUDGET	2024 REVISED BUDGET	%TAGE ACHIEVED	VARIANCE
				₦	₦	₦	₦		₦
055100100100	Min. for Local Govt., CD & Chieftai	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	10,000,000.00					
055100100100	Min. for Local Govt., CD & Chieftai	23010112	PURCHASE OF OFFICE FURNITURE AND FITTING	3,000,000.00	-	15,000,000.00	15,000,000.00	-	15,000,000
055100100100	Min. for Local Govt., CD & Chieftai	23010113	PURCHASE OF COMPUTERS		-	5,000,000.00	5,000,000.00	-	5,000,000
055100100100	Min. for Local Govt., CD & Chieftai	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,250,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000
055100100100	Min. for Local Govt., CD & Chieftai	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILD	10,000,000.00	-	20,000,000.00	100,000,000.00	-	100,000,000
055100100100	Min. for Local Govt., CD & Chieftai	23020129	CONSTRUCTION/PROVISION OF LANDSCAPE	6,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000
055100100100	Min. for Local Govt., CD & Chieftai	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BU	290,000,000.00	-	50,000,000.00	50,000,000.00	-	50,000,000
055100100100	Min. for Local Govt., CD & Chieftai	23030129	RENOVATION OF PUBLIC BUILDINGS		-	200,000,000.00	200,000,000.00	-	200,000,000
			Sub-Total	320,250,000.00	-	297,000,000.00	377,000,000.00	-	377,000,000
055105700100	Community & Social Dev. Agency	23010113	PURCHASE OF INDUSTRIAL/ WORKSHOP EQUIPMENT & TOOLS		4,273,700.00	5,000,000.00	10,800,000.00	39.57	6,526,300
055105700100	Community & Social Dev. Agency	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	72,490,750.00	16,964,853.11	15,000,000.00	17,000,000.00	99.79	35,147
055105700100	Community & Social Dev. Agency	23010143	CONSTRUCTION / PROVISION OF ELECTRICITY		4,407,558.75	5,000,000.00	9,000,000.00	48.97	4,592,441
055105700100	Community & Social Dev. Agency	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		199,795,565.75	100,000,000.00	200,000,000.00	99.90	204,434
055105700100	Community & Social Dev. Agency	23020105	CONSTRUCTION / PROVISION OF WATER FACIL	289,914,000.00	1,682,994,363.50	600,000,000.00	1,700,000,000.00	99.00	17,005,637
055105700100	Community & Social Dev. Agency	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS FACILITIES		1,379,731,003.75	350,000,000.00	1,380,000,000.00	99.98	268,996
055105700100	Community & Social Dev. Agency	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCT	1,199,582,434.00					
055105700100	Community & Social Dev. Agency	23020154	DRILLING OF BOREHOLES (SOLAR, HAND PUMP	711,460,000.00					
055105700100	Community & Social Dev. Agency	23020160	CONSTRUCTION OF DRAINAGE NETWORK		138,508,094.38	30,000,000.00	230,000,000.00	60.22	91,491,906
055105700100	Community & Social Dev. Agency		REHABILITATION/REPAIRS OF EQUIPMENT/MACHINES		79,113,486.00	40,000,000.00	80,000,000.00	98.89	886,514
055105700100	Community & Social Dev. Agency	23050110	STRATEGIC RESOURCE MOBILIZATION & SUSTAINABILITY PLAN		398,060,099.50	241,000,000.00	481,000,000.00	82.76	82,939,901
			Sub-Total	2,273,447,184	3,903,848,724.74	1,386,000,000	4,107,800,000	95.04	203,951,275
055105800100	N/State Bureau for Rural Dev	23010106	PURCHASE OF VANS		-	35,000,000.00	35,000,000.00	-	35,000,000
055105800100	N/State Bureau for Rural Dev	23010112	Purchase of Office Furniture & Equipment	4,248,800.00	-	6,000,000.00	6,000,000.00	-	6,000,000
055105800100	N/State Bureau for Rural Dev	23010129	Purchase of Industrial Equipment	1,900,000.00	-	400,000,000.00	400,000,000.00	-	400,000,000
055105800100	N/State Bureau for Rural Dev	23020114	Construction & Provision of Roads	3,279,479,901.28	5,357,693,199.87	3,050,000,000.00	14,550,000,000.00	36.82	9,192,306,800
055105800100	N/State Bureau for Rural Dev	23030113	Rehabilitation/Repairs - Roads	19,963,250.00	52,045,191.88	100,000,000.00	100,000,000.00	52.05	47,954,808
			Sub-Total	3,305,591,951.28	5,409,738,391.75	3,591,000,000	15,091,000,000	35.85	9,681,261,608
			Total Social Sector	22,116,685,664.60	28,386,954,695.54	33,447,370,860.56	51,307,488,460.56	55.33	22,920,533,765
			Grand Total Capital Expenditure	53,735,704,764.37	153,107,944,193.77	86,726,315,639.83	206,256,774,325.22	74.23	53,148,830,131

NASARAWA STATE GOVERNMENT OF NIGERIA

REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

REF. NOTE 7	STATEMENT OF EXTERNAL/INTERNAL LOANS PRINCIPAL, REPAYMENTS & INTEREST CHARGES					
		YEAR 2024			YEAR 2023	
REF. Note 7 A	EXTERNAL LOANS: PRINCIPAL REPAYMENTS/INTERESTS	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST
		₦	₦		₦	₦
i.	N/State - Plateau State Water Project (CHF)	19,181,191.10	2,582,684.37		9,018,955.73	1,288,347.92
ii.	N/State - Plateau State Water Project (USD)	69,656,333.75	9,382,995.98		33,576,517.27	4,796,764.09
iii.	N/State - Plateau State Water Proj. - (EUR) -ADF	16,235,452.59	2,186,540.13		7,767,167.15	1,109,746.01
iv.	N/State Health System Dev. Project I - (IDA)	120,219,999.67	11,591,707.94		61,286,534.85	6,378,958.62
v.	N/State Comm. Based Urban Dev. Project - (IDA)	974,566,711.09	133,303,953.88		496,821,908.43	71,779,827.11
vi.	Nasarawa State HIV/AIDS Programme - (IDA)	385,238,439.34	35,382,206.63		208,115,078.14	20,664,829.24
vii.	N/State Community & Social Dv. Project - (IDA)	136,302,972.01	45,358,054.13		65,312,263.25	22,223,072.37
viii.	Nasarawa State Third Fadama Projetcs - (IDA)	197,367,811.77	59,778,765.11		99,916,826.30	30,493,019.22
ix.	N/State Health System Dev. Project II - (IDA)	95,976,720.63	33,064,680.80		48,927,730.61	17,232,495.93
x.	N/State Health Investment Project - (IDA)	702,013,764.82	243,647,835.52		184,484,196.00	131,003,119.86
xii.	N/State - Accelerated Nutrition Results - IDA	156,685,646.34				
xiii.	N/State - Nigeria For Women Scale-up Project - IDA		173,144,720.90			
	TOTAL	2,873,445,043.11	749,424,145.39		1,215,227,177.73	306,970,180.37
REF. Note 7 B	INTERNAL LOANS: PRINCIPAL REPAYMENT 2024	I	II	III	IV	TOTAL
		₦	₦	₦	₦	₦
i.	5BN - State Bond	1,497,198,478.34				1,497,198,478.34
	FEDERAL GOVERNMENT DEBT SWAP/WAIVER:					
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc	3,298,179,555.85				3,298,179,555.85
iii.	10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc	8,431,096,382.03				8,431,096,382.03
iv.	Bridging Finance Facility	18,043,082,742.84				-
v.	Budget Support Facility	16,687,702,511.52				16,687,702,511.52
	TOTAL	46,460,061,192.24	-	-	-	28,416,978,449.40
REF. Note 7 C	INTERNAL LOANS: INTEREST PAYMENT 2024					
i.	5BN - State Bond	124,196,268.32				124,196,268.32
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc					-
iii.	10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc					-
iv.	Bridging Finance Facility					-
v.	Budget Support Facility	124,196,268.32	-	-	-	124,196,268.32
	G/Total - External & Internal Loans Interests 2024					873,620,413.71

REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

REF. NOTE 7	STATEMENT OF EXTERNAL/INTERNAL LOANS PRINCIPAL, REPAYMENTS & INTEREST CHARGES					
REF. Note 7 C	INTERNAL LOANS: PRINCIPAL REPAYMENT 2023	I	II	III	IV	TOTAL
		₦	₦	₦	₦	₦
i.	5BN - State Bond		469,102,070.15		507,075,882.73	976,177,952.88
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc	31,688,250.28	32,366,406.60			64,054,656.88
iii.	10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc	74,660,373.59	76,352,862.41			151,013,236.00
iv.	Budget Support Facility	35,490,361.07	35,490,361.07			70,980,722.14
	TOTAL	141,838,984.94	613,311,700.23	-	507,075,882.73	1,262,226,567.90
REF. Note 7 D	INTERNAL LOANS: INTEREST PAYMENT 2023					
i.	5BN - State Bond		279,241,419.30		241,252,701.78	520,494,121.08
ii.	3.9BN - Salary Bailout - Fidelity Bank Plc	71,306,312.78	70,628,156.48			141,934,469.26
iii.	10BN - Infrastructural Dev. Loan (ECA) - Access Bank Plc	195,257,413.18	193,564,924.34			388,822,337.52
iv.	Budget Support Facility	429,233,992.18	429,233,992.18			858,467,984.36
	TOTAL	695,797,718.14	972,668,492.30	-	241,252,701.78	1,909,718,912.22
	G/Total - External & Internal Loans Interests 2023					2,659,143,057.61
REF. Note 7 F	EXTERNAL LOANS: OUTSTANDING	YEAR 2024			YEAR 2023	
	EXCGANGE RATE USED	₦1,535:3176/1USD			₦899:39/1USD	
		USD	NAIRA		USD	NAIRA
i.	N/State - Plateau State Water Project (CHF)	199,368.71	306,094,289.75		227,581.92	204,685,585.77
ii.	N/State - Plateau State Water Project (USD)	755,592.91	1,160,075,093.16		800,039.55	719,549,970.99
iii.	N/State - Plateau State Water Proj. - (EUR) -ADF	167,156.62	256,638,500.66		188,404.74	169,449,901.79
iv.	N/State Health System Dev. Project I - (IDA)	897,307.28	1,377,651,664.97		1,000,947.05	900,244,769.38
v.	N/State Comm. Based Urban Dev. Project - (IDA)	10,723,377.58	16,463,790,327.92		11,662,987.26	10,489,609,099.30
vi.	Nasarawa State HIV/AIDS Programme - (IDA)	2,916,966.35	4,478,469,771.12		3,262,031.24	2,933,848,061.49
vii.	N/State Community & Social Dv. Project - (IDA)	3,687,342.63	5,661,242,035.52		3,880,867.12	3,274,671,346.78
viii.	Nasarawa State Third Fadama Projetcs - (IDA)	4,894,385.94	7,514,436,870.36		5,164,796.10	4,645,181,457.75
ix.	N/State Health System Dev. Project II - (IDA)	2,727,436.80	4,187,481,717.92		2,868,160.42	2,579,603,400.14
x.	N/State Health Investment Project - (IDA)	21,712,589.02	33,335,720,064.05		22,832,355.07	20,535,260,326.57
xi.	N/State - Accelerated Nutrition Results - IDA	1,849,174.08	2,839,069,510.49		-	-
xii.	N/State - Nigeria For Women Scale-up Project - IDA	2,456,000.00	3,770,740,025.60		-	-
	Total	52,986,697.92	81,351,409,871.52		51,888,170.47	46,452,103,919.96

NASARAWA STATE GOVERNMENT OF NIGERIA

REFERENCE (SUPPLEMENTARY) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

8	DETAILS OF DOMESTIC GRANTS/DONATIONS RECEIVED		YEAR 2024	YEAR 2023
	MDAs	DETAILS	AMOUNT	AMOUNT
			₦	₦
	Hospitals Management Board	Current Domestic Aid (AHF)	6,641,000.00	15,656,144.31
	Nasarawa State Universal Basic Education Board	Capital Domestic Aids		5,672,020,913.35
	College of Education, Akwanga	Capital Domestic Aids	1,513,882,741.77	332,202,935.44
	Hospitals Management Board	Capital Domestic Aids (IHVN)	18,672,498.04	5,156,331.10
	Hospitals Management Board	Capital Domestic Aids (EHAI)		530,000.00
	Isa Mustapha Agwai I Polytechnic, Lafia	TETFUND Intervention (Federal)	410,505,776.22	1,029,057,351.97
	Nasarawa State University, Keffi	TETFUND Intervention (Federal)	2,832,863,225.23	1,371,122,986.58
	Ministry of Environment & Natural Resources		22,379,135,070.49	665,000.00
	Ministry of Health	UNICEF		96,438,690.73
	Primary Healthcare Development Agency	Local Govt. Contribution to Primary Healthcare	51,959,927.98	84,613,452.61
	Ministry of Health	UNICEF M & E Fund		39,498,466.00
	Ministry of Environment & Natural Resources	ACReSAL IDA		2,457,203,081.00
	Ministry of Agriculture	IFAd VCDP - IDA Fund		944,839,815.90
	Ministry of Health	ANRIN - IDA Fund		538,262,445.00
	Primary Healthcare Development Agency	IMPACT - IDA Fund	60,446,668.24	2,554,218,378.00
	Ministry of Health	COPREP - IDA Fund		202,768,274.20
	Ministry of Women Affairs	RENEW HOPE - IDA Fund		45,000,000.00
	Ministry of Finance & Econmic Planning	Grant	27,204,679,444.17	
	Ministry of Finance & Econmic Planning	SABER Grant	6,513,923,512.80	
	Ministry of Education	Capital Foreign Grants	8,000,000,000.00	
	Nasarawa State Human Capital Dev. Agency		43,487,209.00	
	N/S Drugs Mgt & Supply Agency	Federal Government Grant	654,961,500.00	
	Total		69,691,158,573.94	15,389,254,266.19