

NASARAWA STATE

EDUCATION TRUST

FUND

LAW, 2025.

Handwritten signature in green ink

A
LAW

TO MAKE PROVISION FOR THE ESTABLISHMENT OF
NASARAWA STATE EDUCATION TRUST FUND AND FOR
OTHER MATTERS CONNECTED THEREWITH, 2025.

PART 1 – PRELIMINARY

BE IT ENACTED by the Nasarawa State House of Assembly
and by the authority of same as follows:

Enactment

1. This Law may be cited as the Nasarawa State Education
Trust Fund Law, 2025 and shall come into force on the
.....day of 2025.

Citation and
Commencement

2. There is hereby established a Fund to be known as
Education Trust Fund(hereafter referred to as "the Fund")

Established
the Fund

**Part II – OPERATIONS, OBJECTIVES AND SOURCES OF INCOME
OF THE FUND.**

The Objective
of the Fund

3. The Fund shall be used for the general upgrading of
Education in the State as in the following areas:

- (1) The provision of functional and qualitative
education for the indigenes of the State.
- (2) The provision of adequate teaching/learning
materials for schools.
- (3) The provision of vocational training and skills
acquisition.
- (4) The provision of adequate infrastructure for
educational institutions under the control and
management of the State.
- (5) Provision of Bursary/Scholarship for the benefit of
indigenes of the State.



- (6) Capacity building, training and retraining of teachers across all sectors of education.
- (7) The fund shall provide for educational needs of basic, Secondary and Tertiary Institutions owned by Nasarawa State.
- (8) The provision of any other facility, infrastructure, programme or project appertaining the enhancement, upgrading or development of the educational sector in the State.
- (9) Receiving proposals on areas of infrastructural intervention from individuals, Civil Society Organizations, and the State Government.
- (10) To monitor projects being financed by the fund in educational institutions in the State.
- (11) To organize periodic workshops/seminars across the State to enable stakeholders and beneficiaries make inputs into future educational intervention policies in the State.

4. The Fund shall be generated from the following:

Sources of Fund

- i. 40% of all monies received as fines arising from conviction by courts of bond forfeited in respect of any criminal proceedings in the state.
- ii. 5% of the internally General Revenue (IGR) of the State Government and all the Local Government Councils;
- iii. 1% of the total contracts, sum of companies/firms, individuals executing contracts, consultancies and management services awarded by the State;



- iv. 1% of the salary of every political office holder (appointed or elected) at the State and Local Government level in Nasarawa State;
- v. Donation in kind or cash from individuals, organizations corporate bodies etc;
- vi. 0.5% of the net profit to be paid annually by corporate bodies, companies, firms and other business enterprises operating in the State subject to periodic review by the Education Trust Funds.
- vii. All sums of money or assets which may in any manner, become payable to or vested in the Board or Fund's secretariat in respect of the function of the Board or Fund's secretariat; and

- 5. (i) The Board shall determine, prescribe and review subject to the Governor's approval, the percentage, sum of amount payable, deductible or levies imposed, from time-to-time pursuant to the provisions of this Law.
- (ii) Such percentage, payments, levies as may be prescribed shall be reviewed periodically as circumstances may permit.

Funds Prescribed
by the State
Executive Council

- 6. (1) The name and address of the person(s) or body making the payment.
- (2) Nature of activities of services in respect of which payment is made.
- (3) Gross amount of levy being paid or payable stating whether it is part payment or full payment.
- (4) Amount of levy deducted.
- (5) Amount of levy remitted.
- (6) Date of payment or remittance.
- (7) A certificate by the person or body making the payment that the statement given above are correct, giving full name and address of the person/body.

Evidence of
Payment/Deductions



7. The deduction herein required to be made under this Law shall not be regarded as additional cost of contracts, goods or services rendered and/or built into cost.

Deduction not to be made as Additional cost of Contract of Goods or Service

**PART III ESTABLISHMENT OF THE GOVERNING BOARD,
COMPOSITION AND ITS FUNCTIONS**

8. (1) There is hereby established, a body to be known as the Nasarawa State Education Trust Fund Board of Trustees (referred to in this Law as "the Board").

Establishment and Composition of Board of Trustees

- (2) The Board shall be composed of the Chairman who shall be a retired and seasoned educationist/ permanent Secretary or its equivalent, to be appointed by the Governor with the following members
- (i) One from each of the three Senatorial Districts;
 - (ii) A representative of the Ministry of Education not below the rank of a Director;
 - (iii) A representative of the Ministry of Finance not below the rank of a Director;
 - (iv) A representative of the Ministry of Justice not below the rank of a Director;
 - (v) A member representing the organized private sector;
 - (vi) A representative of Tertiary, Secondary and Basic Educational Institutions;



(vii) The Chairman and other members/representatives of the Board apart from the Secretary shall function on part-time basis;

(viii) In the absence of the Board of Trustees the activities of the Fund's Secretariat shall be approved by the Governor upon the recommendation of the Executive Council.

9. The Chairman and Persons appointed or nominated to the Board pursuant to section 8 of this Law shall be of wide recognition for their broad knowledge of, or expertise, or profound interest in major fields of Education, fund-raising, endowments, educational foundations etc. Qualification

10. Three (3) members of the Governing Board shall constitute a quorum for any of its meetings or proceedings. Quorum

11. (1) A Board member other than an ex-officio member shall hold office for a term of four (4) years calculated from the date of his first appointment. Tenure of Membership

(2) Subject to the provision of Section 11 (1) above, a person may be re-appointed for another period of four (4) years and no more.

(3) The Governor shall appoint any deserving individual to serve in Honourary Capacity.

(4) Any member appointed to fill a vacancy shall serve for the rest of one term for which his predecessor was appointed.

12. A Board member shall cease to hold office following the out come of any of the events stated herein: Disqualification of Membership

(1) Death



- (2) Incapacitation
- (3) Retirement
- (4) Resignation
- (5) Bankruptcy
- (6) Failure to attend meetings of the Board of Trustees for twelve months.

13. The function of the Board shall be to:

Function of the
Board

- (1) Sensitize and mobilize;
 - (a) All indigenes of Nasarawa State within and outside for the purpose of making donations to the fund;
 - (b) All Nigerians, individuals, groups, philanthropists and relevant international organizations to contribute to the Fund.
- (2) Identify and explore all other sources for sustaining the Fund;
- (3) Judiciously administer and regulate the Fund for the development of education at all levels in the State.
- (4) The Board shall make budgetary allocation of the appropriation and release funds for the benefiting institutions for the execution of educational related projects and programmes based on their respective priority needs on quarterly basis subject to the approval of the Governor upon the recommendation of the Commissioner of Education.
- (5) For the purpose of utilizing the fund the following percentages are allocated to Government owned Tertiary, Secondary Institutions and Primary Schools;



- (a) Projects 70%,and
- (b) Training 30%.

(6) The Board shall recommend tax holiday to any company that exceeds by 10% of its contribution to the Fund.

14. The Board for the purpose of carrying out its functions shall have power to;

Power of the
Board

- (1) Receive on behalf of the State, fund such as money, stocks, pledges, promissory notes, equipment and endowment.
- (2) Accept donation in such appropriate cases and at the request of the donor, such donations shall be utilized according to the specific wish of the donor.
- (3) Make payments or disbursements from money collected for the Fund to meet specific expenses in respect of the day-to-day administration of the Fund as approved by the Board.
- (4) Pay cost and expenses of, or incidental to the management of the Fund as approved by the Board.
- (5) Invest such part of the Fund as determine by the Board in any investment permitted by Law.
- (6) The Board shall maintain and deposit all such Funds into a Bank designated by the Board of Internal Revenue of the State. And may from time-to-time pay such account or place same on deposit with such Bank.
- (7) Determine the method of collection or contributions in kind and under security cover to



the Fund as the Board/Fund Secretariat may deem fit.

- (8) Remit certain percentage as it may decide of Fund to the state Scholarship Board as a way of assistance to pay state indigenes students bursary.
- (9) All receipts in form of security documents shall be delivered to the Fund's Secretariat who shall in turn deliver them to the State Government approved Bank for safe keep and forward quarterly Bank reconciliation statements to the office of the State Accountant-General.
- (10) Liaise with members or set up sub-committees to perform specific functions, having regard to the objectives of the Fund.
- (11) Co-opt members or set up sub-committees to perform specific functions having regard to the objectives of the Fund.
- (12) Carry on all other activities relating to the objectives of the Fund, or liaise with other external agencies having similar objectives for the purpose of realizing its main objectives.
- (13) The Board without prejudice to the provision of section 4 of this law may levy citizen (Very Important Persons) of the State such sums which in the opinion of the Board to be reasonable and fair.
 - i. The Board shall access such VIPS reasonably and individually based on his or her political, social and economic status and standing in the society;



- ii. The levy made in this regard shall depend on the status of such VIPs and shall not be less than ₦100, 000.00 (One Hundred Thousand Naira) but not exceeding ₦1, 000,000.00 (One Million Naira), as the case may be. This does not preclude such VIPs from making more voluntary donations than the sums accessed by the Board.
15. In the discharge of its functions, the Board shall confer the special status, "Honourary Education Ambassador" of the State to persons who have:
 - i. Supported and made significant contribution to the objectives of this Fund, or collaborated with the Board in achieving its objectives;
 - ii. Distinguish himself/herself by playing key role in the educational development or advancement of the State;
 - iii. The capacity, resources, facilitate to boost and support the Board to accomplished its objectives or in the opinion of the Board has the ability to bolsters, facilities, advance its objectives.
16. Creation of Quality Assurance Unit to monitor and Evaluate Annual Performance of the Fund.
17. It shall be considered a grievous offence if any official of the fund misappropriates or wilfully diverts any money from any of the sources in this law, for personal use. If found guilty by a court of competent jurisdiction shall refund such money, be dismissed from service or sentenced to prison or both to serve as a deterrent.

Offence/
penal

18. The provisions contained in part One of the schedule to this Law shall have effect in respect of the proceeding of the Board. Proceedings of the Board
19. (a) Any person, bodies, institutions or agencies in breach of the provisions of this Law shall be arraigned before a Court of competent jurisdiction for appropriate penalty, sanction or recovery of such expected levies or payments as prescribed herein. Penalty for Nasarawa State Educational Fund Defaulters
20. Nasarawa State Education Trust Fund Board shall:
- (1) Monitor regularly or periodically the project of all Government Educational Agencies or Institutions benefiting from the Fund. Monitoring of Educational Project Fund by the Fund
- (2) Release fund to Government Educational Agencies or Institutions and submit progress reports on projects executed by such agencies or institution to the Governor and Nasarawa State House of Assembly bi-annually.
21. All Government Educational Agencies or Institutions benefiting from the Fund shall make report of their projects on quarterly basis to the Nasarawa State Education Trust Fund Board for assessment and approval of the Governor. Report on Educational Projects

PART IV-ADMINISTRATIVE ORGANIZATION OF THE FUND.

SECRETARY OF THE FUND

22. (1) There shall be appointed by the Governor an Executive Secretary of the Fund who shall also serve as the Secretary to the Board. Board Secretary and Other Officers of the Board
- (2) The Executive Secretary shall be an educationist with not less than ten (10) years cognate experience in education sector.
- (3) The Executive Secretary shall be the Accounting Officer and the Administrative Head of the Fund Functions of the Executive Secretary



Secretariat and shall in addition to any other function;

- a. Be directing the day-to-day activities of the Fund.
- b. Organizing meetings of the Board and its constituted Committees.
- c. Preparation of agenda of the minutes of the meetings.
- d. Keeping records and books of the proceedings of the Fund; and
- e. Generally performing all other duties affecting the Fund as may be assigned to him by the Board.

- (4) There may also be appointed, seconded or transferred as officers or employees of the Fund Secretariat such number of persons as may be necessary for the smooth administration of the Fund Secretariat from the main stream of the State Civil Service or other parastatal/Agencies.

PART V: ACCOUNTS AND REPORTS

23. (1) The Board shall cause to be kept proper account and other record relating thereto and shall prepare in respect to each financial year, a statement of account of the Fund as the director of Audit may direct.
- (2) The account of the Fund shall be audited and reported upon by the Director of Audit.
- (3) As soon as the account of the Fund has been audited, the Board shall forward to the Governor a copy of the statement of account together with the copy of any report made by the Director of Audit.
- (4) the Board shall submit to the Governor not later than 21st day of October in each financial year and estimate of its expenditure and income for the next financial year, and it shall be the duty of the Secretary to prepare for the consideration of the Board the estimate which in his

Annual Audit Report.



opinion would be proper for the Board to submit to the Governor in pursuance of this section.

PART VI - LEGAL PROCEEDINGS

- 24.(1) No suit against the Fund or staff of the Fund in respect of any act neglect or default, in his capacity as such member or staff shall lie or be instituted in court, unless it is commenced within three (3) months of the act, neglect, default or within three (3) months immediately upon cessation thereof. Limitation of action
- (2) No suit shall be instituted against any staff of the Fund in his personal name in so far as the act or neglect complained of is carried out in the course of the official work of the Fund
- (3) No suit shall be commenced against the Fund or any of its members or staff in respect of any act, neglect or default in his capacity as a member or staff of the Fund, unless at least one month after service of a written Notice by or on behalf of the intending claimant of his intention to commence the action, and stating the cause of action, particulars of claim and purpose of the intending claimant Pre-action notice
- (4) Any summons, or other documents required or authorized to be served on the Fund shall be proper service if it is delivered to the Secretary personally or by sending it by registered post and addressed to the Secretary and delivered to the Head Office of the Fund. Service of processes
25. (1) In any action or suit against the Fund, no execution against property or attachment of process in any nature thereof shall be issued against the Fund. No execution
- (2) Any sum of money which may by judgment of any court awarded against the Fund shall, subject to any direction given by court where no notice of Appeal of the said Judgment has been given, be paid from funds of the Fund.



PART VII: INTERPRETATION

Interpretation

26. In this Law, except where the context otherwise requires:

"Board" means the Board of Trustees of Nasarawa State Education Trust Fund established under Section 8 Of this Law;

"Court" means Revenue Court of Nasarawa State;

"Executive Council" means Nasarawa State Executive Council;

"Financial Year" means the twelve-month ending thirty-first day of December in any year;

"Fund" means the Nasarawa State Education Trust Fund established under Section 2 of this Law;

"Local Government Treasury" means the Treasury of any Local Government in Nasarawa State;

"Member" includes the chairman and other members of the Board including ex-officio or representatives of donor bodies;

"State" means Nasarawa State of Nigeria; and

"Treasury cash office" means the Local Government and State Treasury Cash Offices.

SCHEDULE

PROCEEDINGS OF THE BOARD

1. The Board shall meet at least quarterly in a year and on such other occasion as the Board may consider necessary or expedient.
2. There shall be thirty days' pre-notice of any meeting of the Board other than an emergency meeting.

3. Three (3) members of the Governing Board shall constitute a quorum for any of its meetings or proceedings and the decision of the majority of members of the Board present and voting shall be binding on the Board.
4. The Board shall keep a minute book of proceedings and regulate its own procedure.
5. A proper book account of account of all transactions of the Board shall be kept and made available to an External Auditor appointed by the Board or the Executive Council.
6. The Board shall furnish the Governor with the report of the External Auditor three (3) months after the end of each financial year.
7. The Chairman shall preside over all meetings of the Board and in his absence, the members present shall elect one of their members to preside over such meeting.
8. The Board may from time-to-time delegate any of its function to sub-committees consisting of such number of members as the Board may deem necessary.
9. A member of the Board who is not a State Official or representative of Donor Bodies shall be paid such remuneration and allowance as the Governor may from time-to-time approve upon the recommendation of the Executive Council.



This printed impression (Nasarawa State Education Trust Fund Law, 2025) has been carefully compared by me with the Bill, which has been passed by the Nasarawa State House of Assembly and is found by me to be a true and correct copy of the Bill.



IBRAHEEM A MUSA
Clerk of the House
Nasarawa State House of Assembly

I assented this ^{1st}.....day of ^{SEP}.....2025


ENGR. ABDULLAHI A. SULE
Governor
Nasarawa State of Nigeria

