



# NIGER STATE GOVERNMENT



# REPORT

OF THE  
**ACCOUNTANT-GENERAL**  
WITH THE  
**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31ST DECEMBER, 2013





**FINANCIAL STATEMENTS**  
for the year ended 31st December, 2013





## **MISSION AND VISION STATEMENTS OF THE PEOPLE OF NIGER STATE**

### **VISION**

To transform Niger State into one of the there top economies in Nigeria by the year 2020, by being a Model and the leader in agro- based industrialization, and global eco-turism destination, where there is employment and wealth creation opportunities for all, in an atmosphere of peace

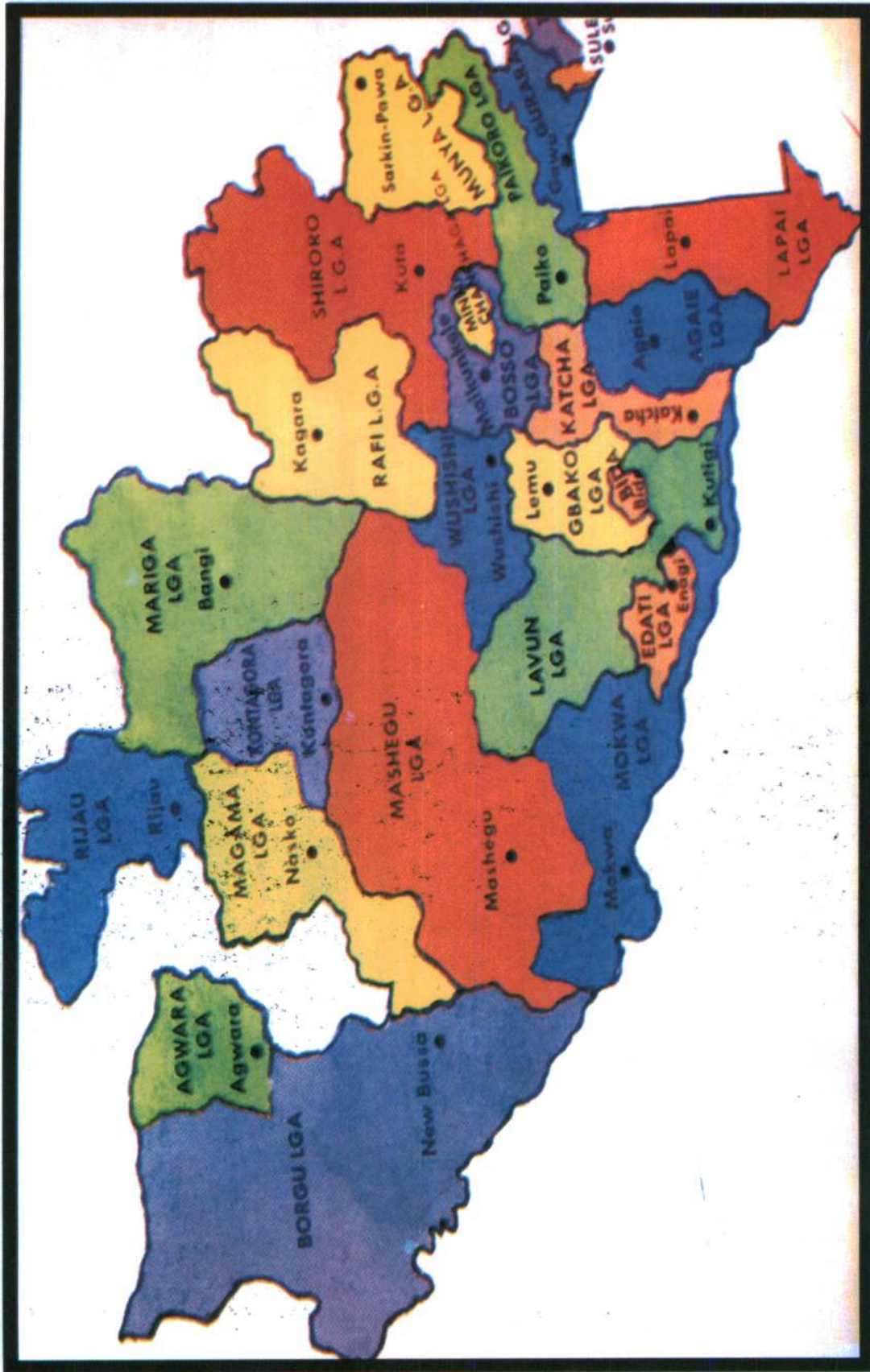
### **MISSION**

To empower Nigerlites by providing a conducive environment for living, through wealth and employment creation oportunities in collaboration with development and public private partners.



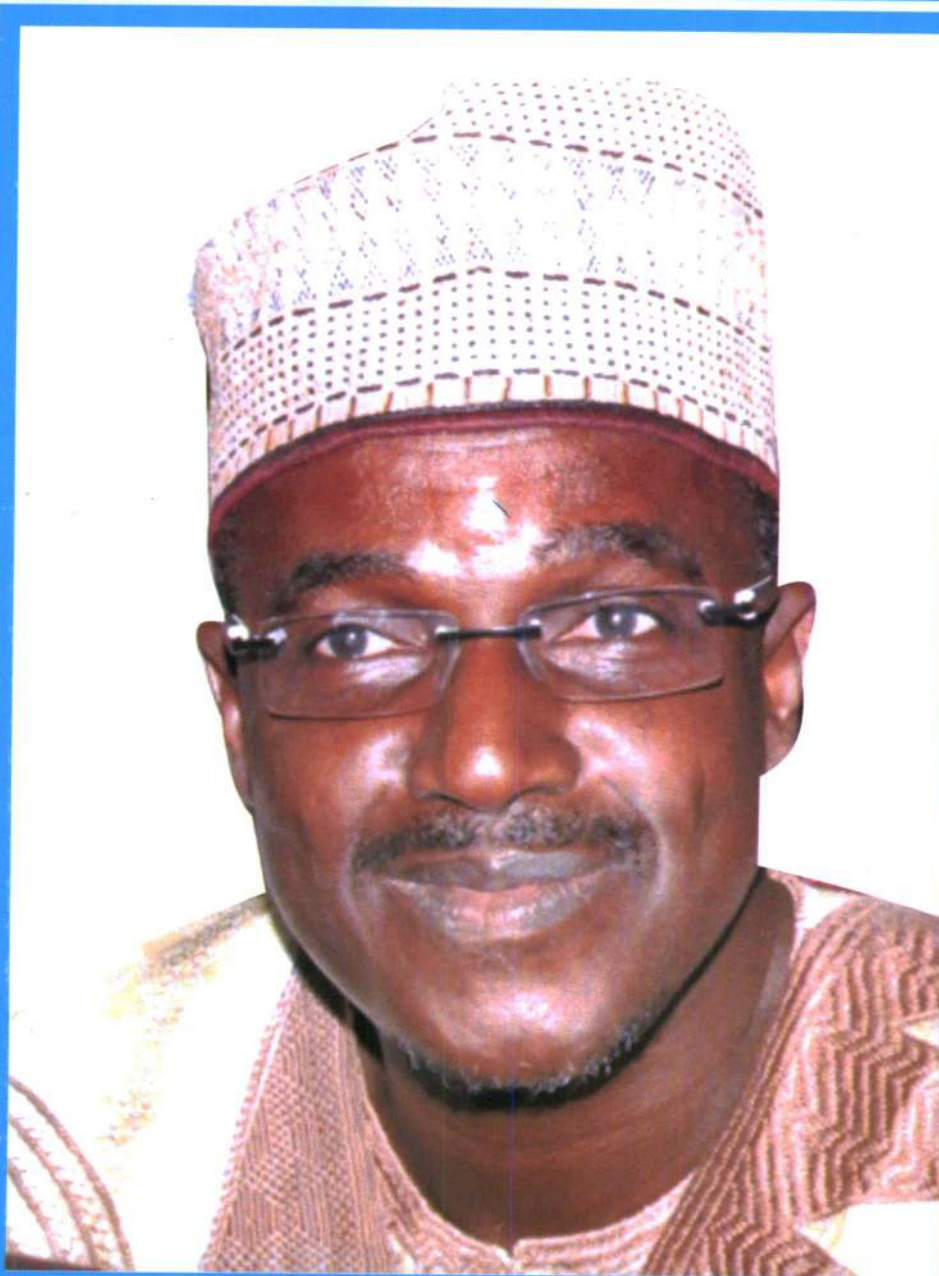
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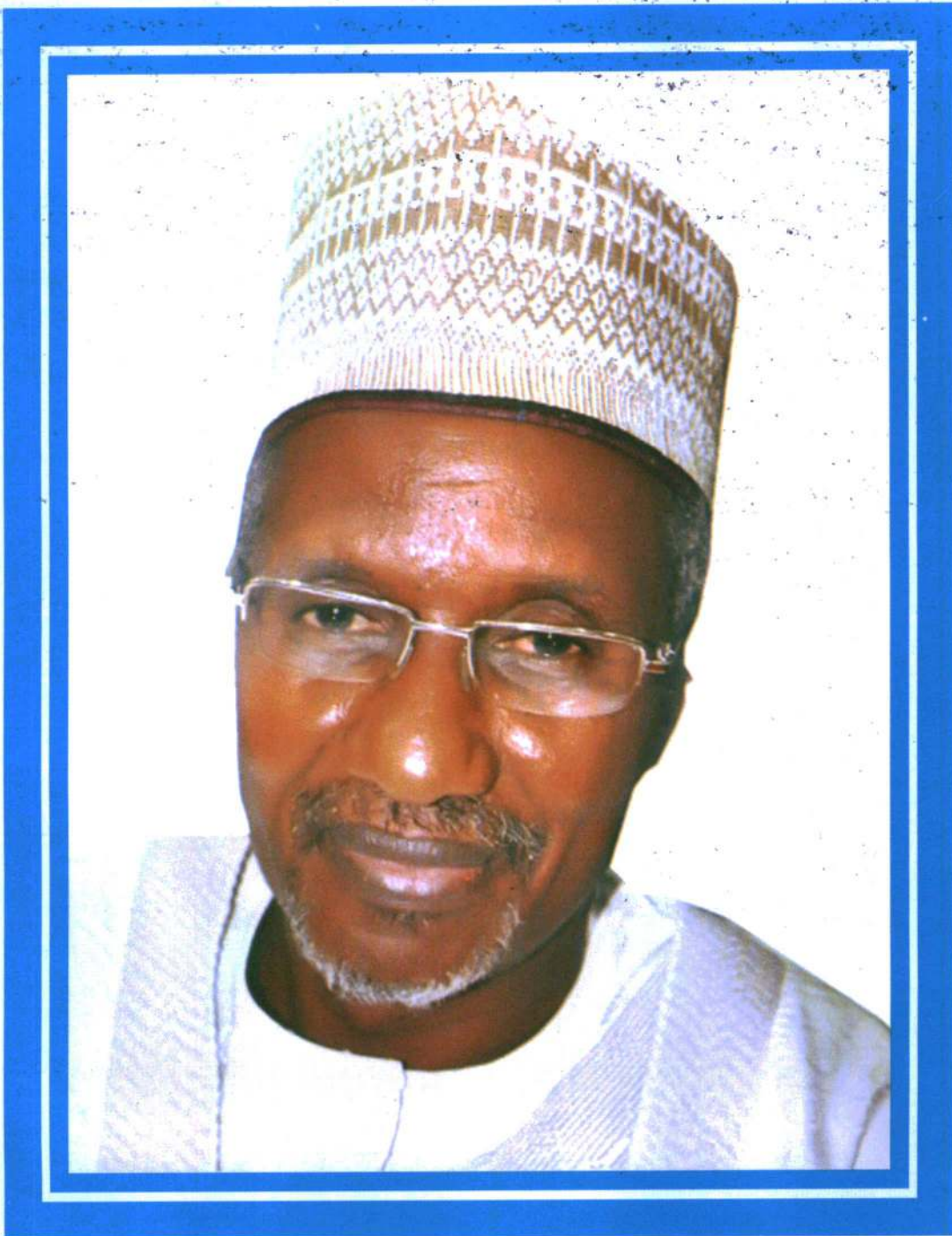


*CHIEF SERVANT*  
**DR. MU'AZU BABANGIDA ALIYU, CON**  
(TALBAN MINNA, SODANGI NUPE)  
**GOVERNOR, NIGER STATE**



**ALH. MAHMOUD KPAKO BELLO**  
HONOURABLE COMMISSIONER OF FINANCE  
NIGER STATE





**ALH. ABUBAKAR TUKUR**  
ACCOUNTANT GENERAL  
NIGER STATE



# Regenerating Agriculture In Niger State









## BUDGET HIGHLIGHT

The 2013 budget themed "BUDGET OF TRANSFORMATION AND SUSTAINABLE DEVELOPMENT" was prepared with the objective of economic regeneration, poverty reduction and infrastructural development aimed at enhancing the living standard of the people. It is also intended to create investment friendly environment, boost Agriculture, develop the manufacturing sector, explore solid minerals, and tourism development, in pursuance and attainment of vision 3:2020.

In the year under review, a total sum of #84,098,860,236.00-Eighty four Billion and ninety eight million, eight hundred and sixty thousand, two Hundred and thirty six naira only was budgeted. This figure made up as follows:

Recurrent expenditure	₦46,743,884,965.00
Capital Expenditure	₦37,354,975,271.00
<b>TOTAL</b>	<b>₦84,098,860,236.00</b>

This is expected to be financed from the following sources:

1. Recurrent Revenue:	
Statutory Allocation	₦53,717,507,872.00
Internally Generated Revenue	₦6,607,887,480.68
<b>Total</b>	<b>₦60,325,395,352.68</b>
2. Capital receipts:	
Value Added Tax	₦8,599,717,732.00
Sure-p	₦2,808,354,083.00
Recurrent surplus	₦25,289,582,203.00
<b>Total</b>	<b>₦36,697,654,018.00</b>



## BUDGET PERFORMANCE

### RECURRENT RECEIPT:

The total sum of fifty four billion, nine hundred and four million, six hundred and forty nine thousand, seven hundred and seventy two naira forty nine kobo (₦54,904,649,772.49) only was received as actual recurrent revenue for the year under review, this represents 91.02% of the budgeted amount. This amount was realized from the following sources:

	BUDGET	ACTUAL
Internally Generated Revenue	₦6,607,887,480.68	₦4,121,973,572.37
Statutory Allocation	₦53,717,507,872.00	₦49,310,895,724.00
Refunds	NIL	₦1,411,446,252.15
Bank interest	NIL	₦59,289,316.5
Dividends Received	NIL	₦1,044,907.45
<b>TOTAL</b>	<b>₦ 60,325,395,352.68</b>	<b>₦54,904,649,772.49</b>

### RECURRENT EXPENDITURE

The total recurrent expenditure for the fiscal year 2013 amounted to Forty eight billion, one hundred and eighteen million, seventy five thousand eight hundred and eight six Naira ten kobo (₦48,118,075,886.10) only which is 100.3% of budgeted recurrent expenditure.

### CAPITAL RECEIPTS

The sum of ₦18,130,439,238.89 (eighteen billion, one hundred and thirty million, four hundred and thirty nine thousand two hundred and thirty eight naira eighty nine kobo) only was actually realized as capital receipts representing 158.9% of the budgeted figure for the fiscal year 2013 from the following sources.

	BUDGET	ACTUAL
VAT	₦8,599,717,732.00	₦8,787,220,019.17
Excess crude	NIL	₦3,387,109,654.02
Grant	Nil	₦1,746,002,292.54
Sure-P	₦2,808,354,083.00	₦3,116,607,273.16
Proceed from sales	Nil	₦ 93,500,000.00
Internal Loans	Nil	₦1,000,000,000.00
<b>TOTAL</b>	<b>₦ 11,408,071,815.00</b>	<b>₦18,130,439,238.89</b>



## **CAPITAL EXPENDITURE**

The total sum of N 18,825,856,706.61 (Eighteen billion, eight hundred and twenty five million, eight hundred and fifty six thousand, seven hundred and six naira and sixty one kobo) only was expended on Capital projects, this represents 50.4% of the budgeted expenditure. A sectorial breakdown is as follows;

<b>SECTOR</b>	<b>ACTUAL</b>
ECONOMIC SECTOR	₦6,182,094,884.14
SOCIAL SECTOR	₦4,764,867,740.65
REGIONAL DEVEL. SECTOR	₦3,004,057,197.85
SCIENCE & TECH SECTOR	
GENERAL ADMIN. SECTOR	₦4,874,836,883.97
<b>TOTAL</b>	<b>₦18,825,856,706.61</b>

## **CONCLUSION**

My sincere gratitude goes to all the Staff of Final Accounts Department for their dedication in the course of the production of these Financial Statements.

I wish to extend my appreciation to all Ministries, Departments and Agencies for their co-operation in timely rendering of their Financial records.

My profound gratitude goes to the Chief Servant, Dr. Mu'azu Babangida Aliyu (Talban Minna), CON the Executive Governor of Niger State for his support.

Alhaji Abubakar Tukur  
Accountant General  
Niger State.

## STATEMENT OF ACCOUNT POLICIES

The Financial Statements together with the notes thereon gives the financial position of Niger State Government for the year ended 31st December 2009. It provides information on the various sources of funds and the various uses to which the funds were put by the Government during the year under review. To achieve the above, the Financial Statements were prepared on the basis of the Accounting Policies set out below:

### **BASIS OF ACCOUNTING**

The Accounting and Financial Statements were prepared under cash account principles and on the historical cost convention.

### **CAPITAL COST**

Capital costs are recognized in the year of occurrence only.

### **ASSETS AND LIABILITY**

Assets are generally stated at their net values while liabilities are recognized in full.

### **FOREIGN CURRENCY**

All foreign currency transactions are translated into the reporting currency (Naira) using the exchange rate prevailing as at 31st December, 2013.





## RESPONSIBILITY FOR FINANCIAL STATEMENT

In accordance with the provision of the Finance (control and management) Act 1958 as amended, the financial statements have been prepared by the Account General of Niger State. The Financial Statements comply with Generally Accepted Accounting Practice.

The Accountant General is responsible for establishing and maintaining a system of Internal Control designed to safeguard assets and provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public Financial Resources by the Government.

To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

I accept responsibility for the integrity of these Financial statements, the information they contain and their compliance with the Financial Position of Government as at 31st December, 2013 and its operations for the year ended on that date.

Alhaji Abubakar Tukur  
Accountant General,  
Niger State.



## AUDIT CERTIFICATE

In compliance with section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999, I have examined the Accounts and Financial Statement of Niger State Government of Nigeria for the year ended 31<sup>st</sup> December, 2013. Proper returns were rendered by Accounting Officers in conformity with the Public Finances (Control and Management) Act of 1958. I have obtained all information and explanation necessary in the discharge of my responsibility.

The audit was conducted in accordance with auditing requirement as specified in Audit Law. In addition, projects and programmes were verified in line with the concept of performance audit. In the discharge of my responsibility as required by section 125 (5) of the same Constitution, the Financial Statements have been certified subject to comments contained in the Audit report.

In my opinion, projects and programmes executed were satisfactory in consideration of funds employed. Furthermore, the Financial Statements (1-3) and related schedules give a true and fair view of the state of affairs of Niger State Government as at 31<sup>st</sup> December, 2013.

Office of the State Auditor-General  
P.M.B. 47,  
Minna

**MUHAMMADU N. NDAWUYA**  
State Auditor-General,  
Niger State of Nigeria.



### FINANCIAL HIGHLIGHTS FOR THE YEAR ENDED 31st DECEMBER, 2013.

S/NO A	DESCRIPTION	ACTUAL 2012	BUDGET 2013	REVISED BUDGET 2013	ACTUAL 2013
	<b>REVENUE.</b>				
	Internally generated				
1	revenue	3,782,827,634.99	6,607,887,481.00	6,607,887,481.00	4,121,973,572.37
2	Statutory allocation	44,051,556,766.60	53,717,507,872.00	53,717,507,872.00	49,310,895,724.00
3	Value added tax	7,901,096,897.87	8,599,717,732.00	8,599,717,732.00	8,787,220,091.17
4	Excess crude	2,835,990,964.33	-	-	3,387,109,654.02
5	Bank Interest	151,887,952.83	-	-	59,285,316.52
6	Grants	3,373,626,551.72	-	-	1,746,002,292.54
7	Bond	-	-	-	-
8	Other receipts	5,940,994,333.49	-	-	0
	sure - P.	2,080,262,283.52	2,808,354,083.00	2,808,354,083.00	3,116,607,273.16
	Refunds	20,953,000.07	-	-	1,411,446,252.15
9	proceeds from Sales	36,750,000.00	-	-	93,500,000.00
10	Dividend received	1,597,387.24	-	-	1,044,907.45
11	Internal Loans	4,379,500,000.00	-	-	1,000,000,000.00
	<b>TOTAL REVENUE</b>	<b>74,557,043,772.66</b>			<b>73,035,085,083.38</b>
<b>B</b>	<b>RECURRENT EXPENDITURE</b>				
1	Personnel cost	8,409,559,889.34	10,543,627,932.81	9,854,829,769.99	9,940,418,032.38
2	Over head cost	10,930,565,939.70	14,281,589,954.04	14,535,271,606.21	12,898,072,174.82
	Consolidated revenue fund				
3	charges	2,587,914,703.99	3,300,277,678.32	3,300,277,678.32	3,218,934,238.32
4	Grants & subventions	19,530,354,851.91	17,802,864,836.44	19,354,852,913.71	19,012,387,942.97
5	Gratuities & pensions	1,664,325,350.16	3,292,162,592.27	1,930,085,770.44	1,696,372,106.91
6	Others of general nature	1,313,510,434.05	-	-	1,351,891,390.70
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>44,436,231,169.15</b>	<b>49,220,522,993.88</b>	<b>48,975,317,738.67</b>	<b>48,118,075,886.10</b>
<b>C</b>	<b>CAPITAL EXPENDITURES</b>				
1	Economic sector	9,975,781,252.73	11,330,014,219.00	15,821,313,799.00	6,182,094,884.14
2	Social sector	2,243,434,442.28	10,945,680,004.00	10,945,680,004.00	4,764,867,740.65
3	Regional sector	2,942,065,814.59	4,641,681,039.00	4,641,681,039.00	3,004,057,197.85
4	Administrative sector	4,034,920,263.64	10,387,600,009.00	12,112,600,009.00	4,874,836,883.97
5	science & technology sector	-	50,000,000.00	65,529,806.00	-
	North South Power Company	-	-	-	5,397,487,436.02
	Loan repayment ( External loans)	-	-	-	78,253,684.95
	Loan repayment ( Internal loans)	-	-	-	9,029,744,854.42
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,331,342,682.00</b>
	<b>TOTAL (B+C)</b>	<b>68,408,707,319.04</b>	<b>-</b>	<b>-</b>	<b>81,445,941,856.10</b>
<b>D</b>	<b>CASH BALANCES</b>				
	NET cash A-(B+C)	43,079,229.51	-	-	(8,414,333,484.72)
	Opening balance	13,510,052,223.25	-	-	13,553,132,179.50
	Closing balance	13,553,132,179.50	-	-	5,138,798,694.78

## STATEMENT NO 1.

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2013.

PREVIOUS YEAR 2012	DESCRIPTION	NOTE	CURRENT YEAR 2013
	<b>OPERATIONAL ACTIVITIES</b>		
	<b>RECEIPTS</b>		
	Internally Generated		
3,782,827,634.99	Revenue	1	4,121,973,572.37
44,051,556,766.60	Statutory Allocation	2	49,310,895,724.00
7,901,096,897.87	Value Added Tax	3	8,787,220,091.17
2,835,990,964.33	Excess Crude	4	3,387,109,654.02
151,887,952.83	Interest from banks	5	59,285,316.52
5,940,994,333.49	Other receipts	5	
20,953,000.07	Refunds	5	1,411,446,252.15
3,373,626,551.72	Grants	5a	1,746,002,292.54
2,080,262,283.52	sure - P.		3,116,607,273.16
70,139,196,385.42	<b>TOTAL RECIEPTS</b>		71,940,540,175.93
	<b>PAYMENTS</b>		
8,409,559,889.34	Personnel emoluments	6	9,940,418,032.38
10,930,565,939.70	Recurrent expenditure	7	12,898,072,174.82
9,975,781,252.73	Economic sector	8	6,182,094,884.14
65,465,000.00	Science & Technology	8	
2,243,434,442.28	Social sector	8	4,764,867,740.65
2,942,065,814.59	Regional Development sector	8	3,004,057,197.85
9,943,713,908.15	Administrative sector	8	4,874,836,883.97
19,530,354,851.91	Subvention to parastatals	9	19,012,387,942.97
1,664,325,350.16	Pension & Gratuities	10	1,696,372,106.91
2,587,914,703.99	Consolidated Rev. Fund Charges	11	3,218,934,238.32
1,313,510,434.5	Others of general nature	11a	1,351,891,390.70
69,606,691,586.90	<b>TOTAL PAYMENTS</b>		66,943,932,592.71
532,504,798.52	<b>NET CASH FLOW FROM OPERATIONAL ACTIVITIES</b>		4,992,583.22
	<b>INVESTMENT ACTIVITIES:</b>		
	Investments made within the year		(5,397,487,436.02)
36,750,000.00	Proceeds from sales.(Fertiliser)		93,500,000.00
1,597,387.24	Dividends received	11b	1,044,907.451
38,347,387.24	<b>NET CASH FLOW FROM INVESTMENT</b>		(5,302,942,528.57)
4,379,500,000.00	<b>FINANCING ACTIVITIES:</b>		
	proceeds from loan(Short term)	5	1,000,000,000.00
	<b>Bond</b>		
(91,530,152.75)	Repayment of External Loans	2b	(78,253,684.95)
(4,815,742,076.76)	Repayment of Internal Loans	2b	(9,029,744,854.42)
(527,772,229.51)	<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		(8,107,998,539.37)
43,079,956.25	<b>NET CASH FLOW FROM ALL ACTIVITIES</b>		(8,414,333,484.72)
13,510,052,223.25	Cash & its equivalent as at 01/01/2012		13,553,132,179.50
13,553,132,179.50	Cash & its equivalent as at 31/12/2013		5,138,798,694.78

## STATEMENT NO 2.

STATEMENT OF ASSETS & LIABILITIES AS AT 31st DECEMBER 2013.

PREVIOUS YEAR 2012	DESCRIPTION	NOTE	CURRENT YEAR 2013
	<b>ASSETS:</b>		
	<b>LIQUID ASSETS</b>		
9,545,148,888.38	Cash & Bank Balances	12	3,947,493,384.18
3,896,775,592.40	₦9.0 billion Bond account		1,128,185,173.86
111,207,698.72	₦6.0 billion Bond Account.		63,120,136.74
13,553,132,179.50	<b>TOTAL LIQUID ASSETS</b>		<b>5,138,798,694.78</b>
	<b>INVESTMENTS</b>		
527,909,975.05	Government investments	13	533,051,410.72
	North south Power Company		5,397,487,436.02
30,419,170,776.04	Liabilities over assets		39,283,816,406.35
44,500,212,930.60	<b>TOTAL ASSETS</b>		<b>50,353,153,947.87</b>
	<b>PUBLIC FUNDS &amp; LIABILITIES:</b>		
	<b>PUBLIC FUNDS</b>		
14,611,391,675.15	Consolidated Revenue Fund		21,379,928,998.38
12,765,594,735.34	Capital Development Fund		11,976,677,339.62
3,401,227,951.10	Other Government Fund	14	3,944,456,108.65
	Police reform fund		111,532,563.16
30,778,214,361.59	<b>TOTAL PUBLIC FUNDS</b>		<b>37,412,595,009.81</b>
	<b>LIABILITIES</b>		
4,623,526,157.97	Foreign loans	15	4,767,372,932.82
9,098,472,411.03	Internal loans		8,173,186,005.241
13,721,998,569.00	<b>TOTAL LIABILITIES</b>		<b>12,940,558,938.06</b>
<b>44,500,212,930.60</b>	<b>TOTAL PUBLIC FUNDS &amp; LIABILITIES</b>		<b>50,353,153,947.87</b>

### STATEMENT NO 3.

#### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2013

PREVIOUS YEAR 2012	DESCRIPTION	BUDGETED 2013	REVISED BUDGET 2013	ACTUAL 2013
10,454,914,242.02	<b>OPENING BALANCE</b>			14,611,391,675.15
	<b>A) REVENUE INCOME:</b>			
2,955,327,420.02	Taxes	3,990,500,000.00	-	3,230,888,046.30
100,752,828.9	Fines & Fees	1,702,733,740.36	-	156,570,501.60
193,452,731.80	Lincense	86,800,000.00	-	217,089,807.03
325,913,704.92	Earnings & Sales	232,815,500.00	-	382,142,170.99
46,332,152.70	Rent on Govt Property	217,503,015.32	-	84,165,887.95
66,890,415.27	Interest & Dividends	360,441,720.00	-	11,240,808.50
94,158,381.36	Miscellaneous	17,093,505.00	-	39,876,350.00
44,051,556,766.60	Statutory Allocation	53,717,507,872.00	-	49,310,895,724.00
151,887,952.83	Interest From Banks	-	-	59,285,316.52
5,583,885,859.89	Other Reciepts	-	-	93,500,000.00
1,597,387.24	Dividend (NSDC)	-	-	1,044,907.45
20,953,000.07	Refunds	-	-	1,411,446,252.15
<b>64,047,622,844.30</b>	<b>Total Revenue</b>			<b>69,609,537,447.64</b>
	<b>B) LESS EXPENDITURES:</b>			
8,409,559,889.34	Personel Cost	10,543,627,932.81	9,854,829,769.99	9,940,418,032.38
1,664,325,350.16	Gratuity & Pension	3,292,162,592.00	1,930,085,770.44	1,696,372,106.91
	Consolid. Rev. Fund			
2,587,914,703.99	Charges	2,309,318,507.32	2,309,318,507.32	3,218,934,238.32
10,930,565,939.70	Over Head Cost.	14,281,589,954.4	14,535,271,606.21	12,898,072,174.82
19,530,354,851.91	Subvention to parastatals	17,802,864,836.44	19,354,852,913.71	19,012,387,942.97
-	Subsidies	-	-	-
1,313,510,434.05	Others Of General Nature	-	-	1,351,891,390.70
<b>44,436,231,169.15</b>	<b>TOTAL EXPENDITURE</b>			<b>48,118,075,886.10</b>
	<b>OPERATIONAL BALANCE (A-B)</b>			
19,611,391,675.15				21,497,461,561.54
	<b>APPROPRIATION/TRANSFER:</b>			
	Capital Development			
5,000,000,000.00	Fund			-
	Police reform Fund			111,532,563.16
-	Loans Repayment Fund			-
5,000,000,000.00	<b>TOTAL AMOUNT APPROPRIATED</b>			<b>111,532,563.16</b>
<b>14,611,391,675.15</b>	<b>CLOSING BALANCE</b>			<b>21,379,928,998.38</b>

## STATEMENT No 4

### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2013

PREVIOUS YEAR 2012	DESCRIPTION	ORIGINAL BUDGET 2013	REVISED BUDGET 2013	ACTUAL 2013
12,365,578,455.65	<b>OPENING BALANCE</b>			12,765,594,735.34
	<b>ADD: CAPITAL RECEIPTS</b>			-
5,000,000,000.00	Transfer From Cons. Rev. Fund	-	-	-
2,835,990,964.33	Excess Crude	-	-	3,387,109,654.02
7,901,096,897.87	Value Added Tax	8,599,717,732.00	-	8,787,220,091.17
3,373,626,551.72	Grants	-	-	1,746,002,293.54
4,379,500,000.00	Internal Loans	-	-	1,000,000,000.00
-	Bond	-	-	-
-	External Loans	-	-	-
2,080,262,283.52	SUREP	2,808,354,083.00	-	<b>3,116,607,273.16</b>
	<b>TOTAL CAPITAL RECEIPT</b>			<b>30,802,534,046.14</b>
37,936,055,153.09	<b>CAPITAL EXPENDITURES: ECONOMIC SECTOR:</b>			
1,830,200,832.00	Agriculture	3,309,307,117.00	3,309,307,117.00	420,455,246.20
103,326,027.16	Livestock	87,000,000.00	87,000,000.00	39,220,034.64
2,010,000.00	Forestry	15,500,000.00	15,500,000.00	9,700,000.00
26,011,243.21	Fishries	63,000,000.00	63,000,000.00	49,524,409.12
221,803,000.00	Manufacturing	363,000,000.00	4,854,299,580.00	49,688,984.00
198,791,917.67	Power (Energy)	350,000,000.00	350,000,000.00	136,871,279.32
777,305,607.50	Commerce & Finance	164,000,000.00	164,000,000.00	88,190,635.00
6,816,332,625.19	Transport	6,978,207,102.00	6,978,207,102.00	5,388,444,296.86
9,975,781,252.73	<b>Sub Total</b>	<b>11,330,014,219.00</b>	<b>15,821,313,799.00</b>	<b>6,182,094,884.14</b>
	<b>SOCIAL SECTOR:</b>			
1,216,899,254.84	Education	2,584,726,302.00	2,584,726,302.00	1,800,771,797.96
680,408,698.07	Health	5,327,453,702.00	5,327,453,702.00	1,715,269,372.50
114,263,460.37	Information	252,500,000.00	252,500,000.00	239,010,809.19
231,863,029.00	Social Development	2,781,000,000.00	2,781,000,000.00	1,009,815,763.00
2,243,434,442.28	<b>Sub Total</b>	<b>10,945,680,004.00</b>	<b>10,945,680,004.00</b>	<b>4,764,867,740.65</b>
	<b>REGIONAL DEVELOPMENT:</b>			
1,025,541,895.00	Water Supply	2,309,408,633.00	2,309,408,633.00	518,944,293.08
123,057,949.98	Sewage & Drainage	606,460,406.00	606,460,406.00	282,000,000.00
618,680,048.70	Housing	1,245,000,000.00	1,245,000,000.00	1,432,755,912.75
747,548,583.39	Survey & Mapping	100,000,000.00	100,000,000.00	166,154,140.00
427,237,337.52	Urban & Reg. Planing	380,812,000.00	380,812,000.00	604,202,853.02
2,942,065,814.59	<b>Sub Total</b>	<b>4,641,681,039.00</b>	<b>4,641,681,039.00</b>	<b>3,004,057,197.85</b>
	<b>ADMINISTRATION:</b>			
4,034,920,263.64	General Administration	7,387,600,009.00	9,112,600,009.00	4,874,836,883.97
5,908,793,644.51	Public Debt Charges	3,000,000,000.00	3,000,000,000.00	-
9,943,713,908.15	<b>Sub Total</b>	<b>10,387,600,009.00</b>	<b>12,112,600,009.00</b>	<b>4,874,836,883.97</b>
	<b>SCIENCE &amp; TECH SECTOR:</b>			
65,465,000.00	Science & Technology	50,000,000.00	65,529,806.00	-
65,465,000.00	<b>Sub Total</b>	<b>50,000,000.00</b>	<b>65,529,806.00</b>	<b>-</b>
	<b>TOTAL CAP</b>			
25,170,460,417.75	<b>EXPENDITURE</b>	<b>37,354,975,271.00</b>	<b>43,586,804,657.00</b>	<b>18,825,856,706.61</b>
12,765,594,735.34	<b>CLOSING BALANCE</b>			<b>11,976,677,339.62</b>

**NOTE 1.**  
**INTERNALLY GENERATED REVENUE.**

HEAD	TITLE	BUDGET 2013	ACTUAL 2013
401	TAXES(DIR & INDIR.)	3,990,500,000.00	3,230,888,046.30
402	FINES & FEES	1,702,733,740.36	156,570,501.60
403	LINCENSES	86,800,000.00	217,089,807.03
404	EARNINGS & SALES	232,815,500.00	382,142,170.99
405	RENT ON GOVT. PROPERTY	217,503,015.32	84,165,887.95
406	MISCELLANEOUS	360,441,720.00	11,240,808.50
408	INTEREST & DIVIDENDS	17,093,505.00	39,876,350.00
	<b>TOTAL</b>	<b>6,607,887,480.68</b>	<b>4,121,973,572.37</b>

**NOTE 2:**  
**STATUTORY ALLOCATION**

MONTH	FAAC	NNPC REFUND	SURE-P	GROSS ALLOCATN
JANUARY	3,470,095,745.05	115,840,352.22	260,032,785.44	3,845,968,882.71
FEBRUARY	3,481,464,153.10	115,840,352.22	260,032,785.44	3,857,337,290.76
MARCH	5,765,109,690.80	115,840,352.22	260,032,785.44	6,140,982,827.46
APRIL	4,613,119,984.52	118,213,910.61	260,032,785.44	4,991,366,680.57
MAY	3,937,169,493.28	118,213,910.61	260,032,785.44	4,315,416,189.33
JUNE	3,763,025,088.48	118,213,910.61	260,032,785.44	4,141,271,784.53
JULY	4,692,846,778.61	118,213,910.61	260,032,785.44	5,071,093,474.66
AUGUST	3,631,154,280.86	118,213,910.61	260,032,785.44	4,009,400,976.91
SEPTEMBER	4,803,654,193.71	118,213,910.61	260,032,785.44	5,181,900,889.76
OCTOBER	3,769,017,599.04	118,213,910.61	260,032,785.44	4,147,264,295.09
NOVEMBER	3,387,804,535.60	118,213,910.61	258,139,709.38	3,764,158,155.59
DECEMBER	3,996,434,181.95	118,213,910.61.	258,139,709.38	4,372,787,801.94
<b>TOTAL</b>	<b>49,310,895,724.00</b>	<b>1,411,446,252.15</b>	<b>3,116,607,273.16</b>	<b>53,838,949,249.31</b>



## NOTE 2a

### DETAILS OF DEDUCTIONS 2013

MONTH	EXTERNAL LOANS	FERTILISER	6 BILLION BOND	9 BILLION BOND	12BILLION BOND	OTHER DEDUCTN	TOTAL DEDUCTN
JAN	4,996,595.08	-	142,377,502.73	205,590,587.00	-	-	352,964,684.81
FEB	6,387,242.07	-	142,377,502.73	205,590,587.00	-	-	354,355,331.80
MAR	6,387,242.07	-	142,377,502.73	205,590,587.00	-	-	354,355,331.80
APR	6,387,242.07	80,264,250.00	142,377,502.73	205,590,587.00	-	-	434,619,581.80
MAY	6,387,242.07	-	142,377,502.73	205,590,587.00	-	-	354,355,331.80
JUN	6,387,242.07	-	142,377,502.73	205,590,587.00	-	-	354,355,331.80
JUL	6,387,242.07	-	142,377,502.73	205,590,587.00	-	-	354,355,331.80
AUG	6,986,727.49	-	142,377,502.73	205,590,587.00	-	25,537,628.99	380,492,446.21
SEPT	6,986,727.49	-	142,377,502.73	205,590,587.00	-	25,537,628.99	380,492,446.21
OCT	6,986,727.49	-	142,377,502.73	205,590,587.00	-	37,690,175.99	392,644,993.21
NOV	6,986,727.49	-	142,377,502.73	205,590,587.00	594,961,600.00	33,878,045.35	983,794,462.57
DEC	6,986,727.49	-	142,377,502.73	205,590,587.00	594,961,600.00	39,964,341.82	989,880,759.04
<b>TOTAL</b>	<b>78,253,684.95</b>	<b>80,264,250.00</b>	<b>1,708,530,032.76</b>	<b>2,467,087,044.00</b>	<b>1,189,923,200.00</b>	<b>162,607,821.14</b>	<b>5,686,666,033.85</b>

## NOTE 2b

### REPAYMENT OF INTERNAL & EXTERNAL LOANS.

DETAILS	REPAYMENTS
1 INTERNAL LOANS	
From source:	
a #6.0 Billi bond( various projects)	1,708,530,032.76
b # 9.0 Billion development bond	2,467,087,044.00
c # 12 Billion bond	1,189,923,200.00
Internal Loans ( various Banks)	
Fertiliser Repayment	80,264,250.00
2 EXTER.OANS (Various projects)	78,253,684.95
<b>TOTAL</b>	<b>9,029,744,854.42</b>



**NOTE 3.**  
**VALUE ADDED TAX**  
**(V.A.T)**

<b>MONTH</b>	<b>ALLOCATION.</b>
JANUARY	632,826,064.64
FEBRUARY	719,464,482.61
MARCH	697,919,876.02
APRIL	713,241,912.42
MAY	607,362,898.05
JUNE	820,360,207.15
JULY	569,956,041.66
AUGUST	819,785,775.11
SEPTEMBER	754,102,436.24
OCTOBER	718,162,456.73
NOVEMBER	727,792,394.36
DECEMBER	1,006,245,546.18
<b>TOTAL</b>	<b>8,787,220,091.17</b>

**NOTE 4.**  
**EXCESS CRUDE OIL,**

<b>MONTH</b>	<b>ALLOCATION.</b>
JANUARY	-
FEBRUARY	1,131,806,973.74
MARCH	-
APRIL	-
MAY	1,131,953,268.19
JUNE	-
JULY	-
AUGUST	-
SEPTEMBER	-
OCTOBER	-
NOVEMBER	1,123,349,412.09
DECEMBER	-
<b>TOTAL</b>	<b>3,387,109,654.02</b>

**NOTE 5.**  
**SCHEDULE OF OTHER INCOME**

<b>S/NO</b>	<b>DETAILS</b>	<b>AMOUNT</b>
1	Other Receipts: FGN.	
a	NNPC Refund	1,411,446,252.15
b	Forex Gain	-
c	Share of 143 billion.	-
d	Share of 150 billion.	-
e	Share of 230 billion.	-
	Interest received -various	
2	Banks	59,285,316.52
3	Other Receipts:	-
a	Sales of fertilizer	93,500,000.00
	Short term loans (Zenith	
b	Bank)	1,000,000,000.00
	<b>TOTAL</b>	<b>2,564,231,568.67</b>

**NOTE 5a.**  
**SCHEDULE OF GRANTS RECEIVED AS AT 31st DECEMBER, 2013.**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
Flood relief	-
M.L.G.& C. AFFAIRS	1,746,002,292.54
Melleniu Development	
Goals	-
SURE-P	3,116,607,273.16
Fadama III Project	-
Universal Basic Education	-
Health system Project	-
<b>TOTAL</b>	<b>4,862,609,565.70</b>

## NOTE 6.

### PERSONNEL EMOLUMENTS FOR YEAR ENDED 31st DECEMBER, 2013

HEAD	MINISTRY/DEPARTMENT	APPROVED BUD.2013	REVISED BUDGET 2013	ACTUAL EXP.2013
412	GOVERNMENT HOUSE	162,235,555.00	162,235,555.00	207,996,089.76
413	LEGISLATURE	246,142,943.00	298,630,315.42	483,392,578.76
414	SEC. TO STATE GOVT.	1,610,453,294.00	1,211,899,613.10	2,444,146,107.12
415	DEPUTY GOVERNOR OFF.	17,699,237.00	22,617,713.73	22,704,292.15
416	STATE AUDIT	64,557,644.00	66,319,642.08	73,699,283.90
417	CIVIL SERVICE COMM.	59,995,425.00	53,928,275.92	54,485,559.54
418	MINISTRY OF JUSTICE	214,188,968.00	218,735,449.50	158,869,479.51
419	JUDICIARY (HIGH COURT)	2,860,286,609.00	2,929,952,289.00	1,956,958,915.01
420	MINISTRY OF FINANCE	111,526,564.00	136,070,285.94	137,721,926.53
421	MINISTRY OFWORKS	306,726,474.00	306,726,474.00	304,143,986.72
422	MINISTRY OF AGRICULTURE	169,481,905.00	169,481,905.00	184,674,363.84
423	MINISTRY OF EDUCATION	1,023,169,115.00	1,066,226,716.52	1,329,305,354.61
424	MINISTRY OF HEALTH	315,973,023.00	465,001,904.89	452,550,453.53
425	MINISTRY OF COMMERCE	94,514,446.00	94,514,446.00	113,848,340.41
426	JUD. SERVICE COMMISSION.	73,305,326.00	73,305,326.00	39,024,065.18
427	LOCAL GOVERNMENT AUDIT	58,904,396.72	58,904,396.72	57,375,112.08
429	PLANING COMMISSION	69,134,066.00	153,070,414.06	116,232,291.69
432	LOC. GOVT. SERVICE COMM.	62,978,657.00	64,278,657.00	58,802,297.84
433	MINISTRY OF INFORMATION	75,615,910.00	266,687,498.00	67,963,585.42
435	MIN. FOR WOMEN AFFAIRS	193,982,710.00	177,722,448.93	182,196,439.15
436	MIN. OF LANDS & HOUSING	172,029,754.00	172,029,754.00	182,867,293.64
437	MIN. OF ENVIRON & FORESTRY	52,033,734.00	69,593,995.07	74,835,501.86
438	WATER RESOURCES & R/DEVL.	130,329,910.08	130,329,910.08	157,730,854.43
439	LOCAL GOVT. & CHIEFTAINCY	66,633,775.00	66,633,775.00	67,468,906.07
440	HEAD OF SERVICE	1,123,787,069.00	541,452,819.03	169,300,150.89
441	POVERTY ERRADICATION	48,841,346.00	48,841,346.00	36,958,387.65
442	MINISTRY OF TRANSPORT	105,100,475.00	80,414,625.00	72,100,456.69
443	LIVESTOCK & FISHRIES	388,604,778.00	388,604,778.00	261,664,088.69
444	YOUTH DEVELOPMENT	51,461,483.00	51,461,483.00	60,403,466.68
445	SCIENCE TECHNOLOGY	69,374,010.00	69,374,010.00	109,075,355.02
446	HIGHER EDUCATION	24,080,908.00	24,080,908.00	40,195,316.25
448	TOURISM & CULTURE	30,343,248.00	30,343,248.00	40,342,490.34
449	MIN. OF SPORT DEV.	186,659,792.00	185,359,792.00	178,047,552.44
	salaries adjustment	0	0	43,337,688.98
	<b>TOTAL</b>	<b>10,240,152,549.80</b>	<b>9,854,829,769.99</b>	<b>9,940,418,032.38</b>

## NOTE 7.

### RECURRENT EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 2013.

HEAD	MINISTRY/DEPARTMENT	APPROVED BUD.2013	REVISED BUDGET 2013	ACTUAL EXP.2013
412	GOVERNMENT HOUSE	4,036,064,120.00	5,681,047,331.52	6,017,855,459.91
413	LEGISLATURE	1,400,000,000.00	1,400,000,000.00	1,510,580,969.35
414	SEC. TO STATE G OVT.	496,000,000.00	496,000,000.00	505,144,470.40
415	DEPUTY GOV. OFFICE.	150,000,000.00	150,000,000.00	149,647,950.00
416	STATE AUDIT	18,000,000.00	18,000,000.00	20,158,807.00
417	CIVIL SERVICE COMM.	10,000,000.00	10,000,000.00	14,597,097.44
418	MINISTRY OF JUSTICE	110,847,600.00	210,403,312.00	196,611,648.52
419	JUDICIARY (H/COURT)	170,000,000.00	178,043,700.00	180,982,052.44
420	MINISTRY OF FINANCE	1,300,000,000.00	1,300,000,000.00	1,305,587,799.16
421	MINISTRY OFWORKS	9,446,000.00	9,446,000.00	8,970,799.50
422	MINISTRY OF AGRIC.	14,850,000.00	15,115,600.00	16,180,652.00
423	MINISTRY OF EDUCATION	2,027,173,656.00	779,146,879.00	779,218,159.95
424	MINISTRY OF HEALTH	150,000,000.00	150,000,000.00	153,228,509.00
425	MIN. OF COMMERCE	20,760,000.00	20,760,000.00	19,192,360.00
426	JUD. SERVICE COMM.	10,000,000.00	10,000,000.00	9,112,613.50
427	LOCAL GOVT. AUDIT	6,000,000.00	6,000,000.00	5,966,972.00
429	PLANING COMMISSION	140,275,000.00	278,550,000.00	214,914,360.52
432	LOC. GOVT. SERV. COMM.	2,500,000.00	2,500,000.00	2,281,725.23
433	MIN. OF INFORMATION	21,000,000.00	21,000,000.00	27,617,035.50
435	MIN. FOR W/AFFAIRS	94,000,600.00	94,000,600.00	92,022,007.00
436	MIN. OF LANDS & HOUSING	33,000,000.00	33,000,000.00	36,307,110.33
437	MIN. OF ENVIRON & FORESTRY	10,000,000.00	10,000,000.00	16,812,045.00
438	WATER RESOURCES & R/DEVL.	16,000,000.00	19,243,925.00	14,007,736.00
439	LOCAL GOVT. & CHIEFTAINCY	3,690,000.00	3,690,000.00	3,138,000.00
440	HEAD OF SERVICE	655,748,922.35	501,579,988.11	427,747,096.00
441	POVERTY ERRADICATION	134,652,009.00	2,080,817,065.00	651,098,239.00
442	MINISTRY OF TRANSPORT	29,760,000.00	43,414,578.00	43,506,749.00
443	LIVESTOCK & FISHRIES	9,500,000.00	9,500,000.00	11,127,007.58
444	YOUTH DEVELOPMENT	400,000,000.00	347,512,627.58	128,998,748.10
445	SCIENCE TECHNOLOGY	76,500,000.00	76,500,000.00	48,814,480.00
446	HIGHER EDUCATION	95,000,000.00	95,000,000.00	83,730,932.00
448	TOURISM & CULTURE	45,000,000.00	45,000,000.00	48,135,096.71
449	MIN. OF SPORT DEV.	415,000,000.00	415,000,000.00	154,777,486.68
	<b>TOTAL</b>	<b>14,281,589,954.04</b>	<b>14,510,271,606.21</b>	<b>12,898,072,174.82</b>

### NOTE 8.

CAPITAL EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 2013.

HEAD	MINISTRY/SECTOR	APPROVED BUD.2013	REVISED BUDGET 2013	ACTUAL EXP.2013
	<b>ECONOMIC SECTOR</b>			
450	AGRICULTURE	3,309,307,117.00	3,309,307,117.00	420,455,246.20
451	LIVESTOCK	87,000,000.00	87,000,000.00	39,220,034.64
452	FORESTRY	15,500,000.00	15,500,000.00	9,700,000.00
453	FISHRIES	63,000,000.00	63,000,000.00	49,524,409.12
454	MANUFACTURING	363,000,000.00	4,854,299,580.00	49,688,984.00
455	POWER (ENERGY)	350,000,000.00	350,000,000.00	136,871,279.32
456	COMMERCE & FINANCE	164,000,000.00	164,000,000.00	88,190,635.00
457	TRANSPORT	6,978,207,102.00	6,978,207,102.00	5,388,444,296.86
	<b>SUB TOTAL</b>	<b>11,330,014,219.00</b>	<b>15,821,313,799.00</b>	<b>6,182,094,884.14</b>
	<b>SOCIAL SECTOR</b>			
458	EDUCATION	2,584,726,302.00	2,584,726,302.00	1,800,771,796.96
459	HEALTH	5,327,453,702.00	5,327,453,702.00	1,715,269,371.50
460	INFORMATION	252,500,000.00	252,500,000.00	239,010,809.19
461	SOCIAL DEVELOPMENT	2,781,000,000.00	2,781,000,000.00	1,009,815,763.00
	<b>SUB TOTAL</b>	<b>10,945,680,004.00</b>	<b>10,945,680,004.00</b>	<b>4,764,867,740.65</b>
	<b>REG. DEV. SECTOR</b>			
462	WATER SUPPLY	2,309,408,633.00	2,309,408,633.00	518,944,293.08
463	SEWAGE & DRAINAGE	606,460,406.00	606,460,406.00	282,000,000.00
464	HOUSING	1,245,000,000.00	1,245,000,000.00	1,432,755,911.75
465	SURVEY & MAPPING	100,000,000.00	100,000,000.00	166,154,140.00
466	URBAN & R/PLANING	380,812,000.00	380,812,000.00	604,202,853.02
	<b>SUB TOTAL</b>	<b>4,641,681,039.00</b>	<b>4,641,681,039.00</b>	<b>3,004,057,197.85</b>
	<b>GENERAL ADMINISTRATION</b>			
	<b>GENERAL</b>			
467	ADMINISTRATION	7,387,600,009.00	9,112,600,009.00	4,874,836,883.97
	PUBLIC DEBT CHARGES	3,000,000,000.00	3,000,000,000.00	-
	<b>SUB TOTAL</b>	<b>10,387,600,009.00</b>	<b>12,112,600,009.00</b>	<b>4,874,836,883.97</b>
	<b>SCIENCE &amp; TECHNOLOGY</b>			
468	SCIENCE & TECHNOLOGY	50,000,000.00	65,529,806.00	-
	<b>SUB TOTAL</b>	<b>50,000,000.00</b>	<b>65,529,806.00</b>	<b>-</b>
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>37,354,975,271.00</b>	<b>43,586,804,657.00</b>	<b>18,825,856,706.61</b>

**NOTE 9**  
**SUBVENTION TO PARASTATALS AS AT 31st DECEMBER, 2013.**

HEAD	PARASTATAL	APPROVED ESTIMATE	REVISED BUDGET 2013	PERSONEL COST	OVERHEAD COST	TOTAL EXPENDITURE
0431-001	College of Education	695,672,861.00	688,126,379.50	678,152,238.45	2,375,000.00	680,527,238.45
0431-002	Niger State Housing Corporation	106,163,413.00	106,163,413.00	177,089,863.29	4,500,000.00	181,589,863.29
0431-003	Niger State Polytechnic	681,887,194.00	617,899,057.68	686,708,292.49	10,079,709.72	696,788,002.21
0431-004	Media Corporation (Radio Division)	191,047,820.00	191,047,820.00	178,079,274.38	3,028,333.36	181,107,607.74
0431-005	R.E.B	78,918,573.00	78,918,573.00	74,812,328.83	2,416,666.69	77,228,995.52
0431-006	NIGROMA	41,642,889.00	41,642,889.00	32,330,184.46	4,000,000.00	36,330,184.46
0431-007	Pilgrims Welfare Commission	1,547,913,311.00	1,547,913,311.00	51,726,370.39	1,709,500,000.00	1,761,226,370.39
0431-008	Board of Internal Revenue	123,900,895.00	123,900,895.00	210,043,163.42	-	210,043,163.42
0431-009	Niger State Coll. of Agriculture	229,657,086.00	229,657,086.00	214,638,372.04	2,266,666.65	216,905,038.69
0431-010	N/S Council for Arts and Culture.	118,508,165.00	118,508,165.00	120,126,393.44	2,458,333.35	22,584,726.79
0431-011	Niger State Agric. Dev. Project Media Corptn (Printing & Pub. Div.)	509,950,137.00	509,950,137.00	565,939,688.77	2,016,665.68	567,956,354.45
0431-012		57,880,232.50	57,880,232.50	56,979,336.97	2,770,083.36	59,749,420.33
0431-013	Niger State Fire Service	214,375,872.00	214,375,872.00	96,139,935.35	5,141,666.65	101,281,602.00
0431-014	Niger State Sec. Sch. Board	4,069,303,050.44	4,069,303,050.44	4,371,152,270.34	5,541,666.65	4,376,693,936.99
0431-015	Niger State Tourism Corporation	29,958,698.00	31,708,031.30	28,460,551.42	2,854,166.65	31,314,718.07
0431-016	Niger State Pension Board	50,905,957.00	50,905,957.00	50,169,813.74	2,533,333.36	52,703,147.10
0431-017	Science & Tech. Sch. Board	757,127,208.00	679,306,171.32	835,429,453.78	3,187,500.00	838,616,953.78
0431-018	Niger State Library Board	113,260,486.00	113,260,486.00	46,772,888.25	1,192,500.00	47,965,388.25
0431-019	Agency For Mass Education	97,444,085.00	97,444,085.00	101,585,521.72	7,916,666.65	109,502,188.37
0431-020	N.I.S.E. P.A	172,738,972.00	172,738,972.00	81,302,938.50	48,381,360.00	129,684,298.50
0431-021	Micro Finance Agency.	15,576,200.00	15,576,200.00	13,366,524.27	2,770,833.36	16,137,357.63
0431-022	Niger State Water Board	368,263,123.00	242,157,722.00	406,025,317.43	-	406,025,317.43
0431-023	Urban Development Board.	77,772,678.00	77,772,678.00	82,530,758.29	161,695,335.01	244,226,093.30
0431-024	N.S.T.A	74,446,760.00	74,446,760.00	82,862,202.76	-	82,862,202.76
0431-025	N/S Development Company	11,161,720.00	11,161,720.00	820,470.12	-	820,470.12

0431-026	NSIEC	82,676,312.00	82,676,312.00	66,975,775.01	3,958,333.35	70,934,108.36
0431-027	UNDP SPMA's Office	2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00
0431-028	JFLA/CAILS	146,966,975.00	146,966,975.00	162,241,206.67	5,868,610.00	168,109,816.67
0431-029	Scholarship Board.	440,337,188.00	743,690,147.91	22,166,230.34	360,375,000.00	382,541,230.34
0431-030	N.S Media Corption (TV Division)	52,862,262.50	52,862,262.50	66,696,030.37	5,541,666.65	72,237,697.02
0431-031	SUBEB	300,000,000.00	300,000,000.00	300,000,000.00	-	300,000,000.00
0431-032	RUWATSAN	61,822,042.00	147,582,189.56	65,930,336.78	2,375,000.00	68,305,336.78
0431-033	IBB University.	1,155,080,325.00	1,155,080,325.00		733,333,332.30	733,333,332.33
0431-034	IBB Specialised Hospital	260,431,175.00	260,431,175.00	281,724,317.97	18,750,000.00	300,474,317.97
0431-035	Hospital Management Board	3,712,271,327.00	712,271,327.00	4,745,337,665.37	69,500,000.00	4,814,837,665.37
0431-036	Public Procurement Board	30,000,000.00	30,000,000.00		15,000,000.00	15,000,000.00
0431-037	N/St. Emergency Mngmt.(NSEMA)	24,069,673.00	24,069,673.00	11,134,915.77	18,316,666.65	29,451,582.42
0431-038	College of Nursing Sciences, Bida.	64,126,545.00	64,126,545.00	96,621,393.38	1,402,200.00	98,023,593.38
0431-039	College of Midwifery Minna.	82,589,787.00	82,589,787.00	89,327,736.05	1,402,200.00	90,729,936.05
0431-040	School of Health Tech T/Magajiya	12,736,672.00	12,736,672.00	16,288,930.24	1,106,999.00	17,395,929.24
0431-041	School of Health Tech Minna	104,450,708.00	104,450,708.00	135,466,915.06	1,023,975.00	136,490,890.06
0431-042	Law Reform Commission.	128,574,896.00	128,574,896.00	42,030,424.78	22,230,000.00	64,260,424.78
0431-043	NGSACA	33,268,829.00	33,268,829.00	23,065,446.84	4,912,916.65	27,978,363.49
0431-044	House of Assembly Serv. Comm.	101,825,996.00	101,825,996.00		4,500,000.00	4,500,000.00
0431-045	Primary Health Care Devt. Agency. Comodity & Exprt Promtion Agency	259,426,622.00	259,426,622.00	293,497,379.61	7,916,666.65	301,414,046.26
0431-046	Agency	17,235,071.00	17,235,071.00		6,333,333.42	6,333,333.42
0431-047	State Bureau of Statistics	147,375,070.00	147,375,070.00		30,570,250.00	30,570,250.00
0431-048	NSGeogl Information System	31,062,148.00	31,062,148.00		-	-
0431-049	Fiscal Responsibility Commission	47,197,830.00	47,197,830.00	24,893,506.70	7,291,666.65	32,185,173.35
0431-050	Pub. Sect Govern RefM.& Dev. Proj	15,000,000.00	15,000,000.00		-	-
0431-051	Niger State Private Schools Board	10,000,000.00	10,000,000.00		3,333,333.32	3,333,333.32
0431-052	Niger State P.P.P Agency	20,000,000.00	20,000,000.00		8,333,332.32	8,333,332.32
0431-053	Millennium Develt Goals' (MDGs')	24,000,000.00	24,000,000.00		3,743,610.00	3,743,610.00
	<b>TOTAL</b>	<b>17,802,864,836.44</b>	<b>19,354,852,913.71</b>	<b>15,686,642,363.84</b>	<b>3,325,745,579.13</b>	<b>19,012,387,942.97</b>



## NOTE 10

### PAYMENT OF PENSION & GRATUITY JAN-DEC 2013

MONTH	PENSION	GRATUITY	TOTAL
JAN.	137,848,372.65	-	137,848,372.65
FEB.	140,867,183.85	-	140,867,183.85
MARCH	136,459,563.36	-	136,459,563.36
APRIL	136,096,807.22	-	136,096,807.22
MAY	138,467,664.84	-	138,467,664.84
JUNE	134,845,952.70	-	134,845,952.70
JULY	134,446,904.14	-	134,446,904.14
AUG	137,111,056.97	-	137,111,056.97
SEPT	142,226,816.68	50,000,000.00	192,226,816.68
OCT	135,106,746.83	-	135,106,746.83
NOV	136,331,214.51	-	136,331,214.51
DEC	136,563,823.16	-	136,563,823.16
<b>TOTAL</b>	<b>1,646,372,106.91</b>	<b>50,000,000.00</b>	<b>1,696,372,106.91</b>

## NOTE 11.

### CONSOLIDATED REVENUE FUND CHARGES

DESCRIPTION	BUDGETED	AMOUNT
1 Statutory Officers Salary	-	33,191,621.52
2 10% Local Govt Dues	660,639,447.00	403,667,516.54
3 State cont. to new pension	1,648,679,060.32	1,646,372,106.91
4 5% Bond Redemption	-	1,135,703,209.35
<b>TOTAL</b>	<b>2,309,318,507.32</b>	<b>3,218,934,238.32</b>



## NOTE 11a.

### OTHER EXPENDITURES OF GENERAL NATURE

DESCRIPTION	AMOUNT
1 Bank charges	46,358,735.00
2 Commission/Fees (Revenue Consultant)	363,421,380.64
3 Others from source (see note 2a)	162,607,821.14
4 VAT & W/H TAX	779,503,453.92
<b>TOTAL</b>	<b>1,351,891,390.70</b>

## NOTE 11b.

### SCHEDULE OF DIVIDENDS RECEIVED FROM GOVERNMENT INVESTMENT AS AT 31st DECEMBER, 2013.

DETAILS	AMOUNT
1 GUARANTEE TRUST BANK	63,408.35
2 UNION BANK NIG. PLC.	43,942.50
3 NIGERIAN BREWERIES	58,071.60
4 OANDO PLC.	8,575.20
5 UNITY KAPITAL ASSURANCE PLC.	583,962.93
6 NIGER SUPPLY COMPANY	286,946.87
<b>TOTAL</b>	<b>1,044,907.45</b>



## NOTE 12.

### CASH BOOK BALANCES AS AT 31st DECEMBER 2013

S/NO	MINISTRY/PARASTATAL.	AMOUNT
1	NEWS LINE	147,470.40
2	MINISTRY FOR LOCAL GOV'T	2,319.36
3	BOARD OF INTERNAL REV.	2,319.36
4	SECONDARY EDUCATION B.	1,204,983,348.21
5	SPECIAL DUTIES	4,714.22
6	PILGRIMS WELFARE BOARD	91,025,436.06
7	MINISTRY OF INFORMATION	2,408.73
8	MINISTRY OF LIVESTOCK & FISHERIES	59,920,072.91
9	PENSION BOARD (STATE)	134,750,180.71
10	A. D. P.	2,617,185.94
11	N. S. T. V	1,217.34
12	I B B. SPECIALIST HOSPITAL	16,902.76
13	DEPUTY GOVERNOR'S OFFICE	5,387.62
14	ZAKA'AT BOARD	1,660.00
15	COUNCIL FOR ART & CULTURE	824.95
16	LOCAL GOV'T AUDIT	5,214.02
17	U. D. BOARD MINNA	128,088.38
18	TERTIARY EDUCATION	28,060.14
19	MINISTRY OF JUSTICE	1,043.31
20	MINISTRY OF WORKS	23,874,496.91
21	JUDICIARY SERVICE COMM.	3,387.4
22	NIGER STATE LIQUAR BOARD	-
23	MINISTRY FOR SPORT DEVELOPMENT.	10,266.27
24	S S G'S OFFICE	36,004,739.77
25	EMERGENCY MGT AGENCY	39,915.39
26	LAW REFORM COMMISSION	2,446.84
27	LOCAL GOV'T SERVICE COMM.	26,419.11
28	JFLA CAILS	673,704.90
29	CIVIL SERVICE COMM.	12,618.66
30	FIRE SERVICE	288.82
31	LIBRARY BOARD	1,164.53
32	MINISTRY OF AGRIC	12,905.89
33	NSTA	16,630,562.31
34	TRANSPORT	31,108,710.18
35	RUWATSAN AGENCY	43,029.18
36	NIGER STATE DEV. COMPANY	613,534.41
37	HOSPITAL MGT. BOARD	2,515.25
38	SUBEB	21,702,396.30
39	AGENCY FOR MASS EDUCATION	62,800.02
40	FADAMA CO-ORDINATION OFFICE	8,016,873.75
41	MINISTRY OF ENVEROMENT	4,807.41
42	N/S POLYTECHNIC ZUNGERU	190,744.22
43	POLITICAL BUREAU	52,857.22



44	GENTRE FOR HISTRY BUREAU	55,406.44
45	RADIO NIGER	85,067.11
46	COMMODITY & EXPORT PRO.	306,786.06
47	MINISTRY OF WATER	
	RESOURCES	3,506,770.74
48	NIGER STATE AUDIT	155,646.83
	MINISTRY OF COMMERCE &	
49	INVT.	599,643.39
50	MINISTRY OF FINANCE	150,441,039.18
51	NIGROMA	26,156.70
52	NISEPA	7,731,029.79
53	NGSACA	12,248.15
54	HOUSE OF ASSEMBLY	48,945,810.01
55	MINISTRY OF HEALTH	9,396.79
56	YOUTH DEVELOPMENT	29.52
57	HOUSE OF ASSEM. COMM.	26.50
58	OFFICE OF HAED OF SERVICE	44,796.21
59	PLANNING COMM.	1,632,638.78
60	PRIMARY HEALTH CARE	73,572.22
	MINISTRY FOR LAND &	
61	HOUSING	36,973.04
62	NIGER STATE HOUSING COOP.	13,124,851.21
63	SCHOLARSHIP BOA RD MX	32,078,135.64
64	MINISTRY OF EDUCATION	62,260,479.05
65	MEDIUM ENT. & MICRO FIN.	107.43
66	BUREAU OF STATISTIC	6,814.39
67	COLLEGE OF AGRIC MOKWA	526,479.21
68	GOV'T HOUSE MX	1,224,477.75
69	I B B. UNIVERSITY LAPAI	53,097,940.83
70	TOURISM AND CULTURE	3,729.84
71	SHARIA COURT OF APP.	2,479.70
72	HIGH COURT OF JUSTISTICE	329,615.24
73	WOMEN AFFAIRS	65,577.67
74	POVERTY/RELIGIOUS AFFAIRS	2,873.40
75	WATER BOARD	4,154,039.22
76	N/S ELECTRICITY BOARD	6,594.99
77	PUBLIC PROCUMENT BOARD	78,571.35
78	SCHOOL OF MIDWIFERY	3,471.86
79	SCHOOL OF HEALTH/TEC	5,150.46
80	NIGER STATE INEC	2,066.04
81	SCHOOL OF NURSING BIDA	7,078.45
	FISCAL RESPOSIBLITY	
82	COMMISSION	1,766.98
83	MINISTRY OF SCIENCE & TEC.	9,154.19
84	COLLEGE OF EDUCATION	2,762,311.06
	<b>TOTAL MDA"S</b>	<b>2,016,151,842.58</b>
85	<b>CENTRAL ACCT. (FINANCE)</b>	
	a) Sundry Accounts	1,931,341,541.60
	b) 9 Billion Bond Account	1,128,185,173.86
	c) 6 Billion Bond Account	63,120,136.74
	<b>TOTAL</b>	<b>5,138,798,694.78</b>



### NOTE 13.

#### SCHEDULE OF GOVERNMENT INVESTMENT AS AT 31st DECEMBER, 2013

S/NO	DETAILS	NO OF SHARES	MARKET VALUE
1	GUARANTEE TRUST BANK	45,454.00	1,227,258.00
2	UNION BANK NIG. PLC.	9,765.00	90,521.55
3	NIGERIAN BREWERIES	21,508.00	3,226,200.00
4	OANDO PLC.	12,704.00	292,064.96
5	UNITY CAPITAL ASSURANCE PLC.	32,442,385.00	16,221,193.00
6	JOHN HOLT	236,950.00	1,260,574.00
7	NACHO	2,945.00	17,964.50
8	NIGER INSURANCE	302,094.00	151,047.00
9	UNIC INSURANCE	708,026.00	354,031.00
10	BOND AND TREASURY BILLS NA		510,210,556.71
	<b>TOTAL</b>		<b>533,051,410.72</b>

### NOTE 14

#### SCHEDULE OF GOVERNMENT FUND CONTRIBUTION TO NEW PENSION SCHEME

MONTH	7.5% Employee contribution	7.5% Employer contribution	Bond Redemption	TOTAL
JAN.	96,677,277.26	96,677,277.26	86,976,005.63	280,330,560.15
FEB.	96,542,138.87	96,542,138.87	87,047,030.53	280,131,308.27
MARCH	118,907,322.66	118,907,322.66	93,355,203.74	331,169,849.06
APRIL	118,788,125.27	118,788,125.27	93,932,316.48	331,508,567.02
MAY	118,105,763.90	118,105,763.90	94,339,506.19	330,551,033.99
JUNE	118,204,636.14	118,204,636.14	94,428,852.76	330,838,125.04
JULY	117,874,679.12	117,874,679.12	94,642,909.82	330,392,268.06
AUG	126,349,306.53	126,349,306.53	97,856,281.95	350,554,895.01
SEPT	122,537,497.30	122,537,497.30	98,543,751.66	343,618,746.26
OCT	122,545,906.93	122,545,906.93	97,908,784.31	343,000,598.17
NOV	123,617,104.27	123,617,104.27	97,527,225.27	344,761,433.81
DEC	124,226,691.40	124,226,691.40	99,145,341.01	347,598,723.81
<b>TOTAL</b>	<b>1,404,376,449.65</b>	<b>1,404,376,449.65</b>	<b>1,135,703,209.35</b>	<b>3,944,456,108.65</b>



## NOTE 15.

### SCHEDULE OF OUTSTANDING FOREIGN LOANS AS AT 31st DECEMBER, 2013.

DEBT CATEGORY	AMOUNT(\$).	AMOUNT (₦)
MULTI-LATERAL	29,239,027.59	4,767,372,932.82
PARIS CLUB	-	-
LONDON CLUB	-	-
<b>TOTAL</b>	<b>29,239,027.59</b>	<b>4,767,372,932.82</b>

The Amount of Twenty Nine million, two hundred and thirty nine thousand, and twenty seven dollars fifty nine cents(\$29,239,027.59) is outstanding against Niger State Government.

This translates to, Four billion, Seven hundred and sixty seven million three hundred and seventy two thousand , Nine Hundred and Thirty two Naira. Eighty two Kobo. (₦4,767,372,932.82). Determined using exchange rate of (₦163.05 per Dollar).

## NOTE 15a.

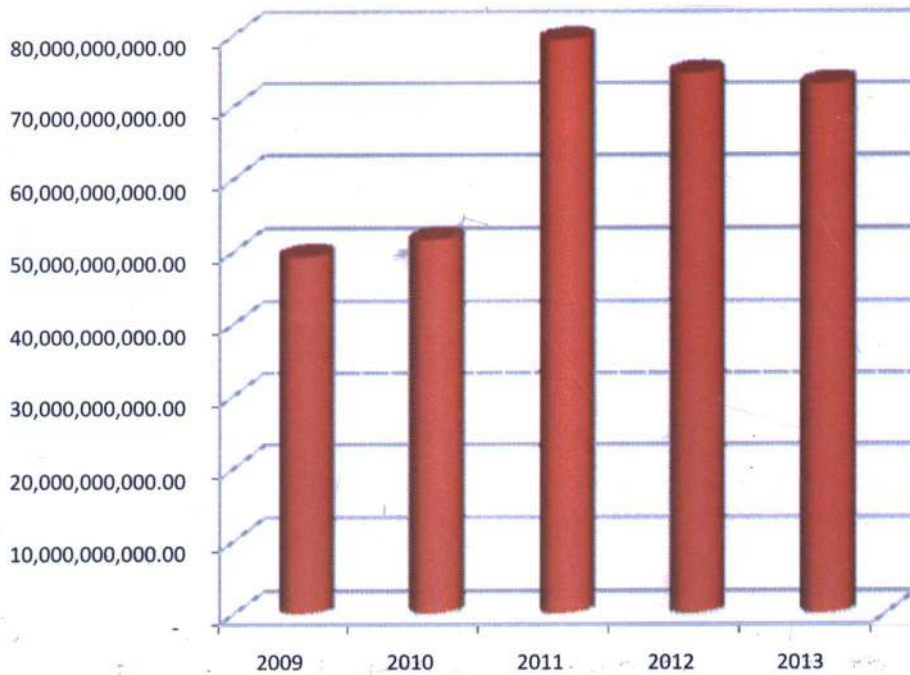
### SCHEDULE OF INTERNAL LOANS .

DETAILS	PRINCIPAL AMOUNT OUTSTANDING
1 #9.0 Billion Bond	6,424,972,167.40
2 zenith bank(1 billion)	855,390,417.88
3 zenith (5 Star Hotel)	523,753,861.56
4 zenith (2 billion loan)	369,069,558.40
<b>Total</b>	<b>8,173,186,005.24</b>

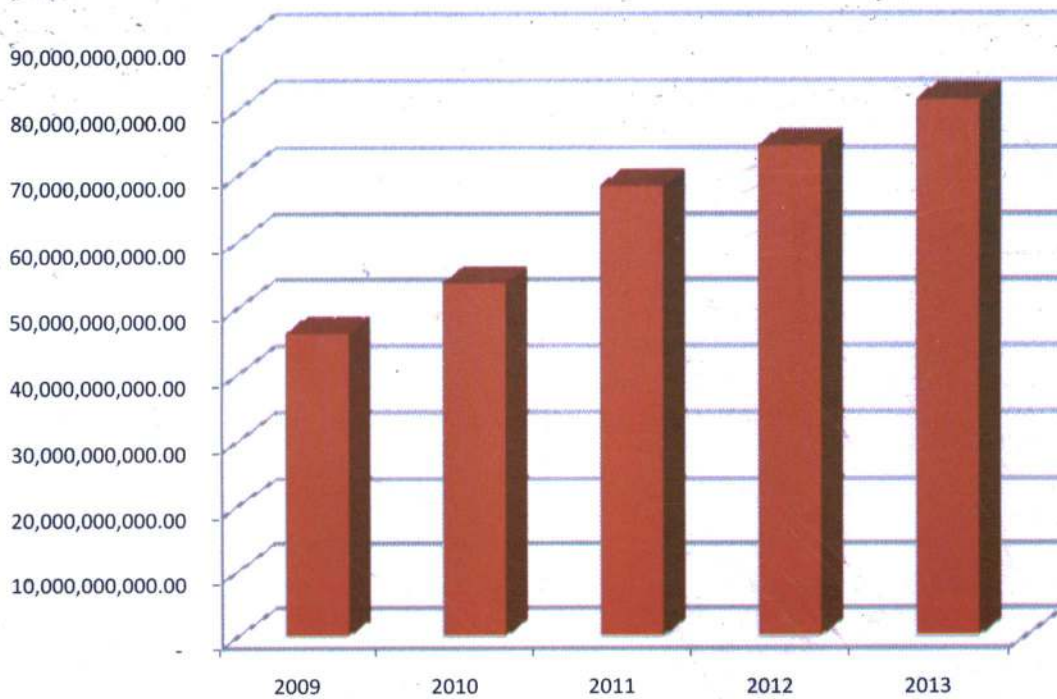


## STATISTICAL REPORT

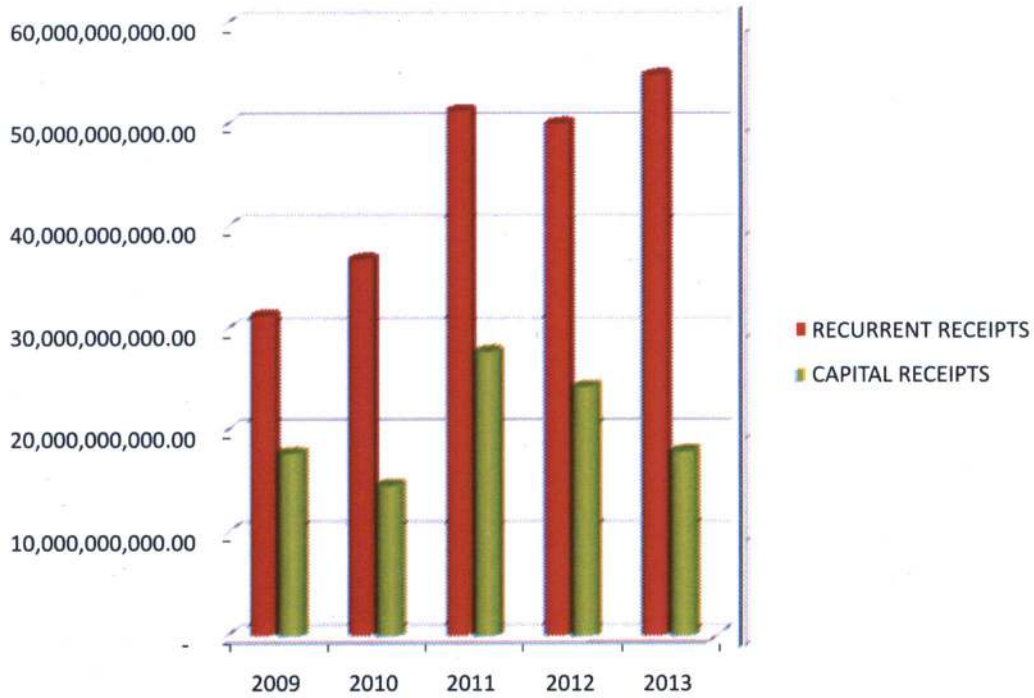
### TOTAL REVENUE FOR PERIODS 2009 - 2013.



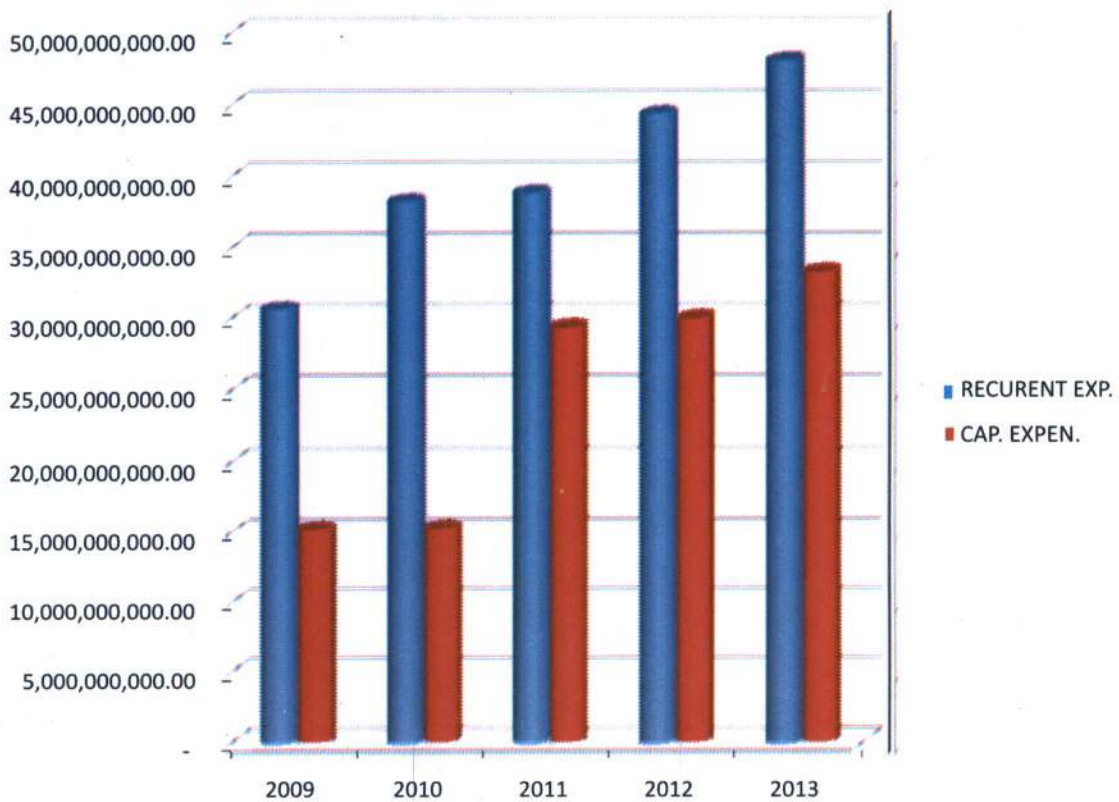
### TOTAL EXPENDITURE



### RECURRENT & CAPITAL RECEIPTS



### RECURRENT AND CAPITAL EXPENDITURE







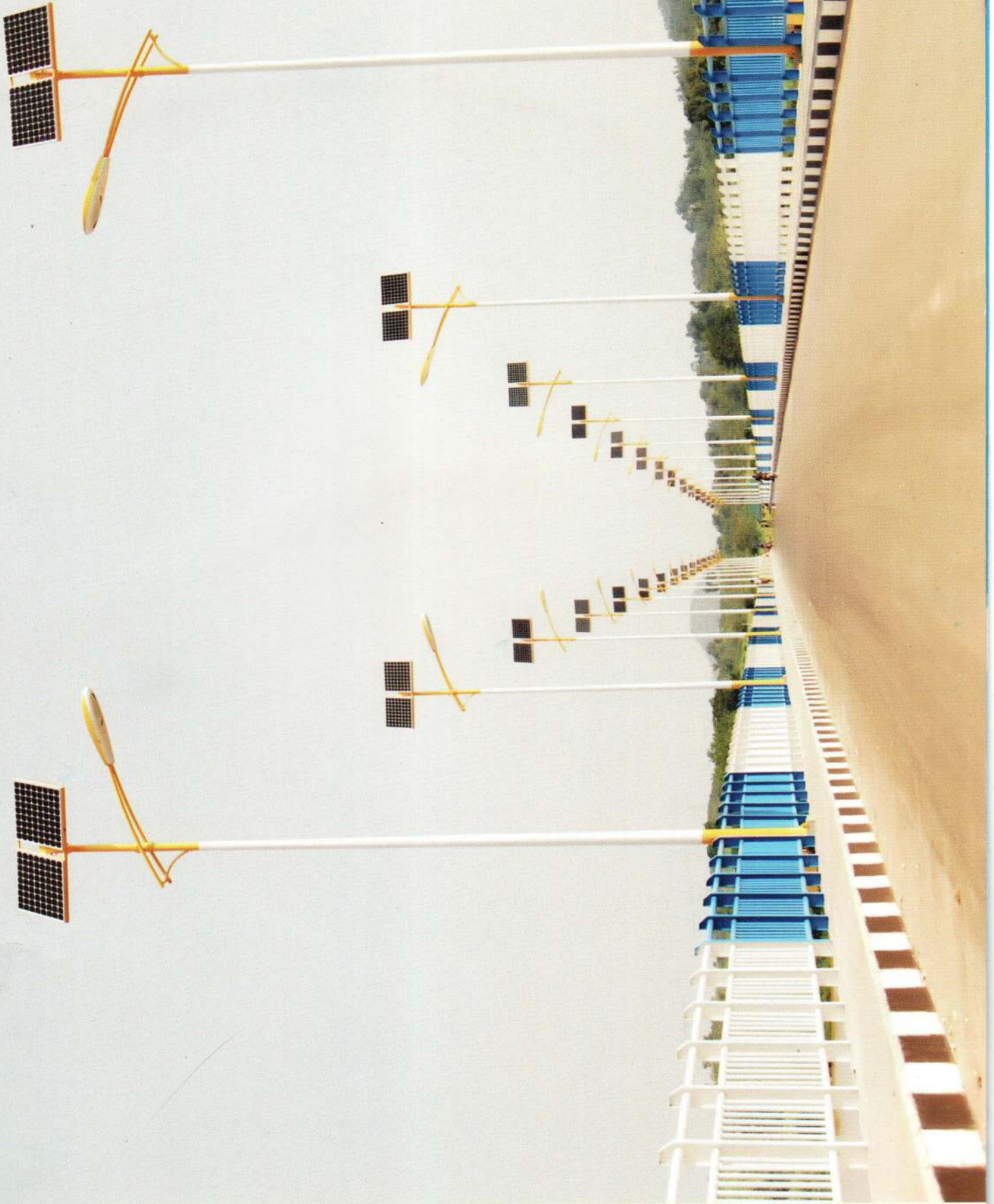
## FINANCIAL HIGHLIGHTS FOR THE PERIOD OF FIVE YEARS, 2009-2013

DESCRIPTION	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013
<b>A REVENUE.</b>					
1 Internally gen. revenue	2,886,552,015.95	3,167,816,558.47	3,618,370,818.15	3,782,822,634.99	4,121,973,572.37
2 Statutory allocation	28,217,614,935.05	32,724,022,027.59	47,246,356,262.06	44,051,556,766.60	49,310,895,724.00
3 Value added tax	5,200,742,773.70	6,539,542,447.31	7,235,555,971.54	7,901,096,897.87	8,787,220,091.17
4 Excess crude	5,942,516,933.20	5,400,605,734.83	6,889,202,850.97	2,835,990,964.33	3,387,109,654.02
5 Bank Interest	-	45,146,460.78	2,192,905.69	151,887,952.83	59,285,316.52
6 Grants	58,318,428.99	754,178,217.00	2,105,344,146.58	3,373,626,551.72	1,746,002,292.54
7 Bond	6,000,000,000.00	-	9,000,000,000.00	-	-
8 Other receipts	721,532,267.68	972,976,743.65	-	5,940,994,333.49	-
sure-P	-	-	-	2,080,262,283.52	3,116,607,273.16
Refunds	208,598,953.97	-	-	20,953,000.07	1,411,446,252.15
9. Proceeds from Sales	21,637,500.35	-	531,368,120.00	36,750,000.00	93,500,000.00
# Dividend received	-	2,735,384.54	-	1,597,387.24	1,044,907.45
# Internal Loans	-	2,000,000,000.00	2,650,000,000.00	4,379,500,000.00	1,000,000,000.00
<b>TOTAL REVENUE</b>	<b>49,257,513,808.89</b>	<b>51,607,023,574.17</b>	<b>79,278,391,074.99</b>	<b>74,557,043,772.66</b>	<b>73,035,085,083.38</b>
<b>B. RECURRENT EXPENDITURE</b>					
1 Personnel cost	5,838,374,580.93	7,777,169,925.71	7,530,520,621.45	8,409,559,889.34	9,940,418,032.38
2 Over head cost	11,054,421,063.30	12,346,219,668.76	10,139,582,841.05	10,930,565,939.70	12,898,072,174.82
3 Consolidated rev fund	878,073,887.73	1,985,006,906.30	2,102,615,139.65	2,587,914,703.99	3,218,934,238.32
4 Grants & subventions	9,727,023,448.63	12,804,486,127.27	15,935,996,357.99	19,530,354,851.91	19,012,387,942.97
5 Gratuities & pensions	1,689,084,935.16	2,554,002,774.97	2,384,003,676.23	1,664,325,350.16	1,696,372,106.91
6 Others of general natu	1,572,132,264.04	866,160,992.93	850,655,226.85	1,313,510,434.05	1,351,891,390.70
<b>TOTAL RECURRENT EX</b>	<b>30,759,110,179.79</b>	<b>38,333,046,395.94</b>	<b>38,943,373,863.22</b>	<b>44,436,231,169.15</b>	<b>48,118,075,886.10</b>
<b>C. CAPITAL EXPENDITURES</b>					
1 Economics sector	5,764,063,010.90	5,890,936,618.07	7,915,315,058.80	9,975,781,252.73	6,182,094,884.14
2 Social sector	1,121,366,767.92	2,711,232,935.33	6,643,447,054.87	2,243,434,442.28	4,764,867,740.65
3 Regional sector	1,819,950,049.01	1,645,392,871.50	2,930,996,328.96	2,942,065,814.59	3,004,057,197.85
4 Administrative sector	3,646,746,104.36	2,291,527,661.23	7,938,400,711.447	4,034,920,263.64	-
5 Science & technology	29,562,261.00	-	105,504,781.16	-	5,397,487,436.02
North South Power Company	-	-	-	-	105,504,781.16
Loan repayment (Extern)	790,458,493.78	235,526,387.03	273,979,618.29	-	-
Loan repayment (Intern)	2,120,507,287.92	2,583,414,813.49	3,657,689,839.57	-	9,029,744,854.42
<b>TOTAL</b>	<b>15,292,653,974.89</b>	<b>15,358,031,286.65</b>	<b>29,465,333,455.85</b>	<b>-</b>	<b>33,331,342,682.00</b>
<b>TOTAL (B+C)</b>	<b>46,051,764,154.68</b>	<b>53,691,077,682.59</b>	<b>68,408,707,319.04</b>	<b>68,408,707,319.04</b>	<b>81,449,418,568.10</b>
<b>D CASH BALANCES</b>					
<b>NET Cash A-(B+C)</b>	<b>3,205,749,654.21</b>	<b>(2,084,054,108.42)</b>	<b>10,869,683,755.95</b>	<b>43,079,229.51</b>	<b>(8,414,333,484.72)</b>
<b>Opening balance</b>	<b>1,518,672,921.51</b>	<b>4,724,422,575.72</b>	<b>2,640,368,467.30</b>	<b>13,510,052,223.25</b>	<b>13,553,132,179.50</b>
<b>Closing balance</b>	<b>4,724,422,575.72</b>	<b>2,640,368,467.30</b>	<b>13,510,052,223.25</b>	<b>13,553,132,179.50</b>	<b>5,138,798,694.78</b>



**NIGER STATE**  
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**FINANCIAL STATEMENTS**  
for the year ended 31st December, 2013



# NIGER STATE

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