

# **NIGER STATE OF NIGERIA**

## **Audited Financial Statements &**

### **REPORT OF THE State Auditor-General ON THE ACCOUNTS OF THE GOVERNMENT OF NIGER STATE.**

*for the year*

**Ended 31st December, 2021**

*to*



**NIGER STATE HOUSE OF ASSEMBLY**



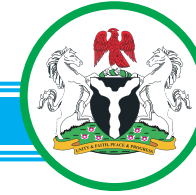






**NIGER STATE GOVERNMENT OF NIGERIA**

**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021**



# **AUDITED FINANCIAL STATEMENTS OF NIGER STATE GOVERNMENT**

**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

**TO**

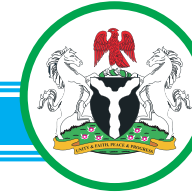
**NIGER STATE HOUSE OF ASSEMBLY**





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



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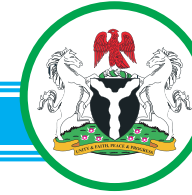
### PART I

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**NIGER STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE STATE AUDITOR GENERAL, 2021**



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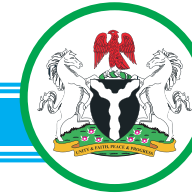
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# **NIGER STATE GOVERNMENT OF NIGERIA**

## **REPORT OF THE STATE AUDITOR GENERAL, 2021**

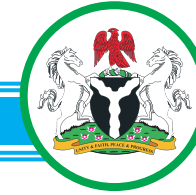


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**NIGER STATE GOVERNMENT OF NIGERIA**

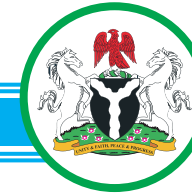
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021**



# **PART ONE**

## **(I)**





### BRIEF NOTE ON NIGER STATE

#### CREATION

Created 3<sup>rd</sup> February, 1976 from what used to be called North-Western State during the regime of General Murtala Mohammed, Niger State actually began functioning as from April 1<sup>st</sup> of that year. There were originally eight (8) LGA's namely: Chanchaga, Rafi, Gbako Etswan, Suleja, Mariga, Magamaand Lavun. The Agaie and Lapai LGA's later came out of Etswan Local Government.

Between 1979 and 1983 when Malam Muhammad Awwal Ibrahim was executive Governor of the State, eighteen LGA's were being managed by the administration: Kuta, Paikoro, Chanchaga, Rafi, Gbako, Katcha, Lemu, Lapai, Agaie, Suleja, Mariga, Bangi, Kagara, Magama, Auna, Lavun, Mokwa and Jima-Doko. But when the military came into power in 1984, it was returned to the origin LGA structure. Chanchaga was split into two – Minna Municipal Council, with Minna as headquarters. Kuta remained the headquarters of shiroro LGA, the former name of Chanchaga LGA.

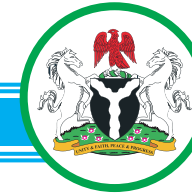
The LGA's in Niger State become nineteen (19) in 1991 when President Ibrahim Babangida created nine (9) states and additional LGA's in Nigeria. By 1996 when Late General Sani Abacha created six (6) additional states and 182 LGA's in the entire country, Niger State got additional six (6) LGA's namely, Katcha, Munya, Mashegu, Edati, Tafa and Mariga, bringing the total to 25 LGAs.

In the year 2002, the civilian administration of Late Abdulkadir A. Kure responded to the clarion call of the people for the creation of additional Local Government Areas. To this end; 17 additional new local government areas were created out of the existing ones bringing the total number of local government to forty two (42).

However, because this was not gazzetted by the National Assembly as enshrined in the constitution, the new LGAs were dissolved and converted to Area Development Councils. Thus, the status quo of 25 LGAs was maintained;

#### LOCATION

The state lies on latitude 3.20 degree, East and longitude 11.30degree North. Kaduna State and FCT are her borders to the North- East



### **Brief Note on Niger State Contd.**

and South –East respectively, Zamfara State borders the North, Kebbi State in the West, Kogi State in the South and Kwara State in the South-West. The republic of Benin along Agwara LGA borders in the North –West. The state covered a land area of 74, 244 square kilometers, which is 8% of the total land area of Nigeria. With the merger, the landmass is now 76,481.1 square kilometers, about 10% of the total land area of Nigeria.

#### **SOIL**

The soil types in Niger State are two: Ku soil and Ya soil. The Ku soil has little erosion hazard, while the Ya soil has better holding capacity.

#### **POPULATION**

As at 1961, the population of Niger State was 1,194,508. The 1991 population figure indicates Niger State as provisionally containing 2,421,581 people. The 2006 population and housing census put the state's population at 3,950,249.

#### **RELIGION**

Predominantly, the people are Muslims and Christians while others are traditional religionist and atheists.

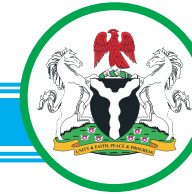
#### **TRIBES AND ETHNIC DIVISION**

Though there are three most pronounced ethnic groups (Nupe, Gbagyi and Hausa), There are many other groups living happily with one another Kadara, Koro, Baraba, Kakanda, Gana –Gana Dibo, Kambari, Kamuku, Pangu, Dukkawa and Igwai. Niger State also has numerous settlers from other parts of the country living peacefully and contributing their quota to the social, political, economy and cultural development of the state. Tribes like Igbo, Yoruba, Igbira, Igala and numerous others from states also settle in Niger State.

#### **ECONOMY**

Niger State possesses fertile land as a cherished asset and the potentials are yet to be fully explored. The even climate, rich annual rain fall and availability of wide variety of mineral and agricultural resources all attest to the economic potential of the state. Every





### **Brief Note on Niger State Contd.**

government that has come to power endeavored to provide good infrastructure such as Roads, Electricity, Water and Communication facilities, to make way for interested investors, some natural and mineral resources found in the state includes; Talc, Copper, Iron, Lead, Kaolin, Cassiterite, Columbite, Mica, Quartzite and Limestone. Niger State also a home of Electricity power supply to the nation and abroad as evidence in the three hydro – electricity power stations situated at Kainji, Jebba and Shiroro.

#### **TOURISM**

Niger State is one of the richest in the country in terms of tourism. Some of the attractions are Zuma Rock, Gurara Falls, Baro Empire Hill, Lord Lugard Colonial Ruins at Zungeru and Nagwamatse Well. One of the prominent festivals is the Gani Cultural Festival while Kainji Lake National Park is one of the best in Nigeria.

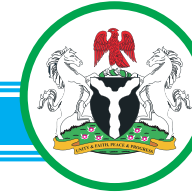
#### **CLIMATE**

Niger State experiences distinct dry and wet seasons with annual rainfall varying from 1,100mm in the northern part to 1,600mm in the southern parts. The maximum temperature (usually not more than 94 degrees centigrade) is recorded between March and June; while the minimum is usually between December and January, The rainy season last for about 150 days in the northern parts to about 120 days in the southern parts of the state. Generally, the fertile soil and hydrology of the state permit the cultivation of most of Nigeria's staple crops and still allows sufficient opportunities for grazing fresh water fishing and foresting development.

#### **INDUSTRIALIZATION**

The government of Niger State is aware that the true development of any nation, depends on her level of industrialization. For this reason concerted efforts have been made to ensure rapid industrialization. Being largely an agrarian state, Niger State can support a large variety of agro-allied industries. Also, the state has a lot of mineral resources that can serve as basis for many other industries, such resources includes; Gold, Silica, Sand, Kyanite, Marbles, Copper, Iron, Feldspar, Lead, Columbite, Kaolin and Tantalite.

In order to induce industrialists to invest heavily in tapping these resources, government has put in place many incentives such as



### **Brief Note on Niger State Contd.**

provision of well-serviced industrial layout, guaranteed accelerated processing of application for industrial plot and even financial assistance in form of loans and equity participation by government in certain cases. Other facilities like telecommunication, postal services, etc, are adequately provided in the state for effective business contacts; The state has an international airport and is well linked to all parts of Nigeria by road and rail.

#### **MINERAL RESOURCES**

The geological location of Niger State endows it with abundant mineral resources. Rich commercial deposits of various types of industrial mineral of high quality are available in the state which can be used for domestic and export purposes.

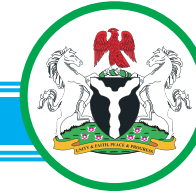
#### **ELECTRICITY**

Niger State is the acclaimed “power house “of the shiroro hydro-electric power station commissioned in June 1990 by President Ibrahim Babangida with initial capacity of 600mw, the renown 500mw Kainji generating plant and the Jebba Hydro –Electric Dam. It is a fact that all major towns in the state and indeed all local government headquarters except few have been connected to the national grid.

Similarly, other smaller towns that cannot readily enjoy electricity from the national grid are being served by the state's Rural Electrification efforts. Therefore, electricity supply, does not pose a problem to the potential investors in Niger State.

#### **INTRODUCTION**

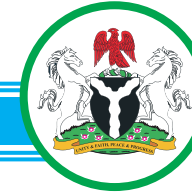
The Financial Statements and Accounts of the Government of Niger State of Nigeria for the year ended 31st December, 2020 have been audited in accordance with section, 125 sub-section 2 of the constitution of the Federal Republic of Nigeria 1999 (as amended) and the Niger State Audit Law of 2015.



### Brief Note on Niger State Contd.

#### LOCAL GOVERNMENT AREAS AND THEIR HEADQUARTERS

S/N	NAME OF LGA	HEADQUARTERS
1.	AGAIE	Agaie
2.	AGWARA	Agwara
3.	BIDA	Bida
4.	BORGU	New Bussa
5.	BOSSO	Maikunkele
6.	EDATI	Enagi
7.	GBAKO	Lemu
8.	GURARA	Gawu Babangida
9.	KATCHA	Katcha
10.	KONTGORA	Kontagora
11.	LAPAI	Lapai
12.	LAVUN	Kutigi
13.	MAGAMA	Nasko
14.	MARIGA	Bangi
15.	MASHEGU	Mashegu
16.	CHANCHAGA	Minna
17.	MOKWA	Mokwa
18.	MUNYA	Sarkin-pawa
19.	PAIKORO	Paiko
20.	RAFI	Kagara
21.	RIJAU	Rijau
22.	SHIRORO	Kuta
23.	SULEJA	Suleja
24.	TAFA	Sabon-wuse
25.	WUSHISHI	Wushishi



### RESPONSIBILITY OF THE ACCOUNTANT GENERAL

The Financial Statements have been prepared by the Accountant General of Niger State in accordance with the provisions of Finance (Control and Management) Act, 1958 now CAPF26 LFN 2004 and Niger State Public Financial Management Law, 2015 (revised).

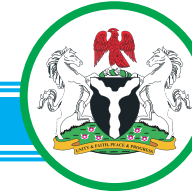
The Financial Statements comply with the Generally Accepted Accounting Practice and the provision of International Public Sector Accounting Standards (IPSAS) accrual basis of accounting as issued by the International Public Sector Accounting Standards board, and other National Treasury Circular No. OAGF/CAD/POLJC.301/ VOL.1 dated 23rd October 2014 as issued for the three tiers of governments. As indicated in the accounting policies, Niger State Government, as a first-time adopter, has taken advantage of exemptions that affect fair value and compliance with Accrual basis IPSAS in respect of inventories, plant, properties and equipment, biological assets, intangible assets, concession assets and other related liabilities acquired earlier than 2019.

The Accountant General of the State is responsible for:

- a) Establishment and maintaining adequate system of internal control to provide adequate and reasonable assurance that transaction reported are recorded accurately and are within statutory authority;
- b) Ensuring the integrity and objectivity of the financial statement to reflect the financial position of the State as at 31st December, 2021.

The Accountant General further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements as well as adequate system of internal financial control.

**ALHAJI SAIDU ABDULLAHI**, MBA, FCNA, FCTI, FCCA (USA)  
Accountant General, Niger State

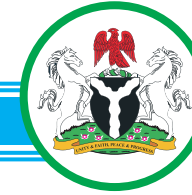


### STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

Issued by Office of The Accountant General of Niger State, 2021.

#### List of Abbreviations/Acronyms

- |     |       |   |  |
|-----|-------|---|--|
| 1.  | CBN   | - | Central Bank of Nigeria                          |
| 2.  | COA   | - | Chart of Account                                 |
| 3.  | FAAC  | - | Federation Accounts Allocation Committee         |
| 4.  | FGN   | - | Federal Government of Nigeria                    |
| 5.  | FRC   | - | Financial Reporting Council                      |
| 6.  | GAAP  | - | Generally Accepted Accounting Principles         |
| 7.  | GPFS  | - | General Purpose Financial Statement              |
| 8.  | IPSAS | - | International Public Sector Accounting Standards |
| 9.  | LFN   | - | Law of the Federal Republic of Nigeria           |
| 10. | MDA   | - | Ministries, Departments and Agencies             |
| 11. | NCOA  | - | National Chart of Account                        |
| 12. | GBE   | - | Government Business Enterprises                  |
| 13. | FRCON | - | Financial Reporting Council of Nigeria           |
| 14. | OAG   | - | Office of the Accountant General                 |
| 15. | PPE   | - | Properties, Plants and Equipment                 |



### Statement of Accounting Policies Contd...

#### **Introduction**

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

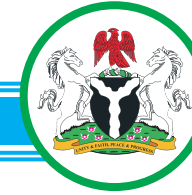
The Standardised COA and the GPFS is hereby adopted by Niger State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Niger State. These policies shall form part of the universally agreed framework for financial reporting in Niger State.

#### **IPSAS Accrual Basis of Accounting**

IPSAS Accrual Basis of Accounting recognizes transactions and events when they occur whether Cash (including cash equivalents) is received/paid or not by the MDAs. GPFS prepared under the IPSAS Accrual Basis provides readers with information about transactions involving revenues, expenses, assets and liabilities and changes in equity incurred by the State during the period.

Notes to the GPFS provides additional information about revenues, expenses, assets liabilities and reserves including cash and cash equivalents, receivables, prepayments. Inventories, long-term loans granted by the state, investments, property, plant and equipment, investment property, intangible assets, deposits, short-term loans, unremitted deductions, payables, short-term provisions, current portion of borrowings, public funds, long-term borrowings, capital grants, reserves, accumulated surpluses, deficits and minority interest.



### Statement of Accounting Policies Contd...

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies;
2. Recognition of Accounting Items;
3. Measurement of Accounting Items;
4. Treatment of Accounting Items.

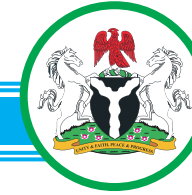
The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant General of Niger State.

#### Accounting Policies

##### 1. Accounting Terminologies/Definitions

- i. **Accounting Policies** are the specific principles, bases, conventions, rules and practices adopted by the Niger State Government in preparing and presenting Financial Statements.
- ii. **Accrual Basis** means a basis of accounting under which transactions and other events are recognized when they occur (and not only when cash or its equivalent is received or paid).
- iii. **Assets** are the recourses controlled by an entity as a result of past events and for which future economic benefits or service potential are expected to flow to the entity.
- iv. **Biological Asset** is a living animal or plant.
- v. **Borrowing cost** are interest and other expenses incurred by an entity in connection with the borrowing of funds.
- vi. **Carrying amount** is the amount at which an asset is recognized in the statement of financial position.
- vii. **Cash**. Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- viii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.
- ix. **Cash flow** are inflows and outflows of cash. Cash flow exclude movement 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.

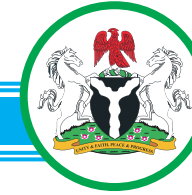




### Statement of Accounting Policies Contd...

- x. **Cash Controlled by Niger State Government.** Cash is deemed to be controlled by Niger State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- xi. **Consolidated financial statements** are the financial statements of an economic entity in which the assets, liabilities, net assets/equity, revenue, expenses and cash flows of the controlling entity and its controlled entities are presented as those of a single economic entity.
- xii. **Expenses** are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets/equity, other than those relating to distributions to owners.
- xiii. **Financial activities** are activities that result in changes in the size and composition of the contributed capital and borrowings of the entity.
- xiv. **Government business enterprise** means a department or agency that has all the following characteristics:
- Is an entity with the power to contract in its own name;
  - Has been assigned the financial and operational authority to carry on a business;
  - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
  - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
  - Is controlled by a public sector management or the government.
- xv. **Intangible assets** is an identifiable non-monetary asset without physical substance.
- xvi. **Investing activities** are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.





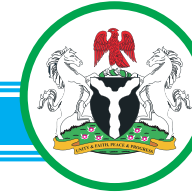
### Statement of Accounting Policies Contd...

- xvii. **Investment property** is property (land or a building – or part of a building – or both) held to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of operations.
- xviii. **Liabilities** are present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential.
- xix. **Net assets/equity** is the residual interest in the assets of the entity after deducting all its liabilities.
- xx. **Non-controlling interest** is the net assets/equity in a controlled entity not attributable, directly or indirectly, to a controlling entity.
- xxi. **Notes to the GPFS** shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.
- xxii. **Operating activities** are the activities of the entity that are not investing or financing activities.
- xxiii. **Qualifying asset** is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- xxiv. **Revenue** is the gross inflow of economic benefits or services potential during the reporting period when those inflows result in an increase in net assets/equity, other than increases relating to contributions from owners.

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

The GPFS comprise Consolidated Statement of Financial Performance, Consolidated Statement of Financial Position, Consolidated Statement of Cash flows and Statement of Changes in Net Assets/Equity, Accounting Policies and Notes to the Financial Statements. In Niger State, the GPFS include the following:

- i. **Statement 1** – Consolidated Statement of Financial Performance: Statement of Revenues and Expenses which recognizes all revenues whether cash received or not, Expenses incurred by the State whether cash is paid or not.
- ii. **Statement 2** – Consolidated Statement of Financial Position (also known as Balance Sheet) which recognizes the Assets, Liabilities and Equity of Niger State at the end of each reporting period.
- iii. **Statement 3** – Consolidated Statement of cash flow: Statement of cash receipts and payments which recognizes all cash receipts and payments from Operating Activities, Investment Activities, Financial Activities and Cash Balances controlled



### Statement of Accounting Policies Contd...

by Niger State.

- iv. **Statement 4** – Consolidated State of Changes Net Assets/Equity which explains the changes in Revenue Reserves, Translation Reserves and Accumulated Fund during the reporting period.
- v. **Notes to the Accounts:** Additional disclosures to explain the GPFS; and
- vi. Accounting policies and explanatory notes.

### 3. **Basis of Preparation and Legal Provision**

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of Niger State Public Finance Management Law 2015 Revised and Niger State Financial Instruction, 2017.

Niger State adopted accrual basis of accounting from 1 January, 2020. The State, as a first time adopter of International Public Sector Accounting Standards, has taken advantage of exemptions that affect their fair presentation and compliance with accrual basis IPSAS in respect of inventories, plant, property and equipment, biological assets and agricultural produce, intangible assets and concession assets and the related liabilities due to lack of information. The state has, however, included information in the statement of financial position on plant, property, equipment, biological asset and intangible assets acquired during the year 2020 and 2021 for which the information exists and is based on historical cost. The State has put in place, a committee responsible for identification, recognition and measurement of all the assets and liabilities before a three-year transitional relief period expires.

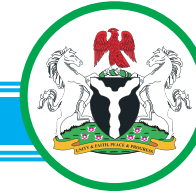
*As a result of the foregoing, Niger State Government is unable to make an explicit and unreserved statement of compliance with accrual basis IPSAS in preparing its transitional IPSAS financial statement for the year ended 2021.*

The opening Statement of financial position as at 1 January is attached as **Annex 1** to the financial statements.

### 4. **Fundamental Accounting Concept**

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Niger State.

- Accrual Basis of Accounting;



### Statement of Accounting Policies Contd...

- Understandability;
- Materiality;
- Relevance;
- Going Concern Concept;
- Consistency Concept;
- Prudence;
- Completeness, etc.

#### **5. Accounting Period**

The accounting year (fiscal year) is from 1 January to 31 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**

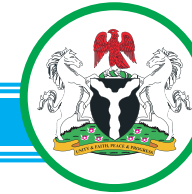
The General Purpose Financial Statements are prepared in the Nigerian Naira.

#### **7. Consolidated Policy**

- The Consolidation of the General Purpose Financial Statement will be based on Accrual Basis of Accounting;
- All Ministries, Departments and Agencies of the Government shall be consolidated except Government Business Enterprises (GBEs);
- Consolidation of the General Purpose Financial Statements shall be in agreement with the provisions of all the relevant legal requirements.

#### **8. Notes to the General-Purpose Financial Statements**

- Notes to the GPFS shall be presented in a systematic manner. The items in the Statements should cross reference to any related information in the Notes.
- It shall follow the format provided in the Standardised General Purpose Financial Statement.



### Statement of Accounting Policies Contd...

#### 9. Comparative Information

- The General Purpose Financial Statements shall disclose all numerical information relating to previous period (at least one year).

#### 10. Budget Figures

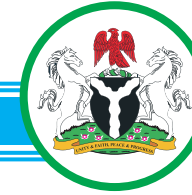
- These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Niger State.

#### 11. Revenue

##### Revenue from Exchange Transactions

Revenue from exchange transactions include revenue arising from rendering services, sales of goods, use of state assets yielding interest, royalties and dividends. These revenues are measured at their fair value of the consideration received or receivable and are recognized whether cash is received or not as follows:

- Rendering of Services:** Revenue is recognised in reference to the stage of completion of the transaction at the reporting date, provided the outcome of the transaction can be reliably measured and if the outcome of the transaction cannot be estimated reliably, revenue is only recognized to the extent of the expenses recognized that are recoverable.
- Sales of goods:** Revenue is recognised when significant risks and rewards have been transferred to purchaser, loss of effective control by seller, amount of revenue can be reliably measured, it is likely that the economic benefits or service potential associated with the transaction will flow to the state, and the costs incurred or to be incurred in respect of the transaction can be measured reliably.
- Interest, royalties and dividends:** Revenue is recognized when it is probable that economic benefits or service potential will flow to the State, and the amount of the revenue can be measured reliably.
  - ✓ Interest – on a time proportion basis that takes into account the effective yield on the asset.
  - ✓ Royalties – as they are earned in accordance with the substance of the relevant agreement.
  - ✓ Dividends or their equivalents – when the shareholder's or the State's right to receive payment is established.



### Statement of Accounting Policies Contd...

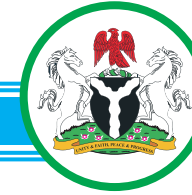
#### **Revenue from Non-Exchange Transactions**

Revenue from non-exchange transactions arise where the State either receives value from another entity or individual without directly giving approximately equal value in exchange or gives value to another entity or individual without directly receiving approximately equal value in exchange. Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the State whether cash is received or not.

- a) **Taxes:** Taxes are economic benefits or service potential compulsorily paid or payable to the State in accordance with the laws and or regulations established to provide for revenue to government and excludes fines. Tax revenue is recognized when it is due and any amount which paid in excess is treated as a liability to the State. They include the following.
- b) **Transfers:** Transfers are inflows of economic benefit or service potential from non-exchange transactions other than taxes. Transfer comprise conditional and unconditional transfers. Transfers are sourced from the Federal Government, Development partners in form of grants, other governments, and individuals, etc. Revenue from transfers is recognized when all the conditions have been met. Transfers for which conditions are not met are treated as a liability in the Statement of Financial Position.

#### **Transfers include the following:**

- ✓ **Government Share of Statutory Allocation from FAAC**  
FAAC revenue invoiced monthly and recognized on a straight-line basis over the reporting period. FAAC revenue consists of a statutory allocation, value added, deductions at source in respect of loan repayments are added to the FAAC allocations received by the State.
- ✓ **Aid and grants**  
Aid and grants to the State is recognized on entitlement while aid and grants to other government agencies are recognized as expenditure on commitment.
- ✓ **Subsidies, donations and endowments**  
These are recognized as income to the State when money is received or entitlement to receive money is established; except where restrictions attached to these monies are not met and, in that case, they are treated as deferred income until the restrictions are met.



### Statement of Accounting Policies Contd...

#### ✓ **Fines**

Fines are economic benefits or service potential received or receivable by the State, as determined by a court of law or other law enforcement bodies, because of the breach of law and regulations.

These items shall be disclosed at the face of the Consolidated Statement of Financial Performance for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.

#### **Expenses**

- All expenses are reported on accrual basis, that is, they are recognized in the period which they are incurred or when related services are enjoyed irrespective of when the payment is made.

#### **Employee Benefits/Pension Obligations**

- Pension and gratuity expenditures are accounted for in accordance with the Pension Act of Nigeria and are recognized and expensed when they fall due. Unpaid pension and gratuities are reported in the Statement of Financial Position as pension and gratuity arrears.

#### **Interest on Loans**

- Interest in loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).

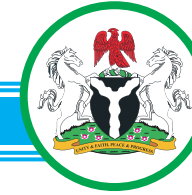
#### **Foreign Currency Transactions**

- Foreign currency transactions are converted into Nigerian Naira at the ruling Central Bank of Nigeria (CBN) rate of exchange at the dates of transactions. Foreign currency balances, as at the end of the year valued at the CBN exchange rate prevailing on that date. Foreign exchange gains or losses are charged to the Statement of Performance.

#### **Non-Controlling Interest/Minority**

- This represents share of surplus/deficit due to outsiders or third parties during the year under review.





### Statement of Accounting Policies Contd...

#### Statement of Cash flows

- This statement is prepared using the direct method in accordance with the format provided in the GPFs. The Cash flow statement comprises of the following three sections:
  - Operating Activities:** These include cash received from all income sources of the State and record the cash payments made for the supply of goods and services.
  - Investing Activities:** are activities relating to the acquisition and disposal of non-current assets.
  - Financial Activities:** comprise the change in equity and debt structure of the state.

#### Cash and Cash Equivalents

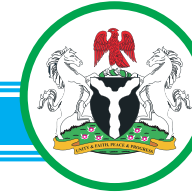
- Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of six months or less in which the State invests as part of the day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Cash and cash equivalent is reported under the current assets in the Statement of Financial Position.

#### Accounts receivables

- Accounts receivables are shown at estimated realizable value after providing for bad and doubtful debts.

#### Prepayment

- Prepaid expenses are amounts paid in advance of receipt of goods or services;
- Prepaid expenses can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-term Prepayment and classified as Non-Current Assets.
- Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognized as an expense in such periods.



### Statement of Accounting Policies Contd...

- Prepayments not exceeding e.g. N10,000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of government).

#### **Inventories**

- Inventories are valued at the lower of cost and net releasable value and they are reported under Current Assets in the Statement of Financial Position.

#### **Loans granted**

- Loans granted to other government agencies are valued at their realizable value after providing for bad and doubtful debts. Niger State Government did not grant loans to any third party.

#### **Investments**

- These are valued at cost except for Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost.
- Revenue and expenses in relation to all investments are recognized in the Statement of Financial Performance.

#### **Property, Plant and Equipment**

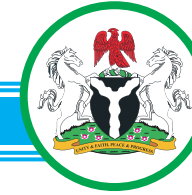
- These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year.
- The following shall constitute expenditure on PPE:
  - ✓ Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts;
  - ✓ Construction cost – including materials, labour and overheads;
  - ✓ Improvements to existing PPE, which significantly enhance their useful life.

##### **i. Cost**

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

PPE shall be stated at cost or at their professional valuation less accumulated depreciation.





### Statement of Accounting Policies Contd...

- The amount recorded for a PPE shall include all cost directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

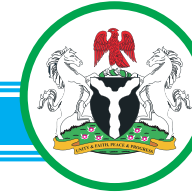
#### **ii. Capitalisation**

- The capitalization threshold shall be N50,000 (Fifty Thousand Naira);
- Only amounts spent in connection with the above and whose values exceed (Fifty Thousand Naira) N50,000 shall be capitalised.
- All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers, UPS, etc., and apply the capitalization threshold to the aggregate value.
- Fixed Assets whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc.
- Where an asset's category already exists for a newly acquired asset below the capitalization threshold, such an asset shall be capitalized irrespective of its cost and recorded in the fixed assets register under the appropriate category.

#### **iii. Depreciation**

- The cost of PPE shall be written-off, from the time they are brought into use, on a straight-line basis over their expected useful lives as follows:

✓ Leasehold Land and Improvements	Over the term of the lease
✓ Leasehold Buildings	Over the term of the lease
✓ Buildings	2% per year
✓ Infrastructure	10% per year
✓ Plant and Machinery	10% per year
✓ Motor Vehicles	25% per year



### Statement of Accounting Policies Contd...

- ✓ Office Equipment 25% per year
- ✓ IT Equipment 25% per year
- ✓ Furniture and Fittings 20% per year
- The full depreciation charge shall be applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out.
- Fully depreciated assets that are still in use are carried in the books at a net book value of N10.00

#### iv. **Revaluation**

PPE shall be revalued periodically in accordance with International Best Practices Surplus arising from the revaluation shall be transferred to the revaluation reserve in the financial position under reserves and to the statement of changes in net assets/equity. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an expenses.

#### v. **Disposal**

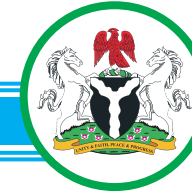
Gains or losses on the disposal of fixed assets are to be included in the income statement as either an income or expenses, respectively.

#### vi. **Impairment**

Government shall take an impairment review of its PPE where its suspects that impairment has occurred.

#### **Investment in Property, Plant and Equipment**

These are cash-generating PPE owned by the Government/its entities. The cost, capitalization, depreciation and impairment of Investment PPE are same with PPE but shall be reported separately in the GPFS. Niger State Government does not have investment in Property, Plant and Equipment.



### Statement of Accounting Policies Contd...

#### **Intangible Assets**

- These shall consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year.
- The cost of an item of intangible asset shall comprise its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.
- Classes of intangible assets include the following:
  - ✓ Goodwill;
  - ✓ Copyrights
  - ✓ Trademarks
  - ✓ Heritage,
  - ✓ Software

Intangible assets are tested for impairment and amortised on an annual basis.

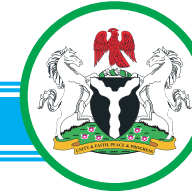
Niger State acquired software externally. The software has useful life is five years with nil residual value and are amortized on a straight-line basis. The amortization rate is 20% per annum.

#### **Deposit**

- Deposits are amounts received in advance in respect of goods or services provided. Deposits can represent payments received early in the year for goods/services to be offered over the latter part of the year, or payments received in one year for services to be offered in subsequent years. Deposits for which the services are to be offered in the following 12 months shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

#### **Loans and Debts**

- Loans are funds receivable to be paid back at an agreed period of time. They are classified under liability in the General Purpose



### Statement of Accounting Policies Contd...

Financial Statement and are categorized as either short or long term;

- Short-term loans and debts are those repayable within one calendar year, while long-term loans and debts shall fall due beyond one calendar year.

#### **Unremitted deductions**

- Unremitted deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source;
- These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

#### **Accrued Expenses**

- These are monies payable to third parties in respect of goods and services received.
- Accrued expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

#### **Current Portion of Borrowings**

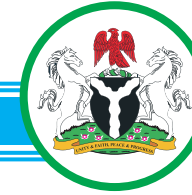
- This is the portion of the long-term loan/borrow that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.

#### **Public Funds**

- These are balances of Government funds at the end of the financial year.
- They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

#### **Reserves**

- Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/(Deficit) and the Revaluation Reserve.



### Statement of Accounting Policies Contd...

#### **Contingent Liabilities**

- A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.
- Contingent liabilities shall only be disclosed in the Notes of the GPFS. The State does not have contingent liabilities.

#### **Leases**

- Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, as capitalized at the present value of the minimum lease payment. The leased assets and corresponding liabilities are disclosed while the leased assets are depreciated over the period the Government is expected to benefit from their use.
- Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the determination of the operating profit in equal instalments over the lease term.
- Niger State Government does not have assets leased out to third parties or assets leased from third parties.

#### **Financial Instruments**

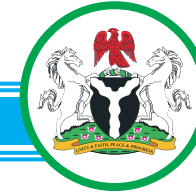
- These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short-term deposits, trade and account receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognized in the Statement of Financial Position.  
Revenue and expenses in relation to all financial instruments are recognized in the Statement of Financial Performance.

**ALHAJI SAIDU ABDULLAHI**, MBA, FCNA, FCTI, FCCA (USA)  
Accountant General, Niger State



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Niger State of Nigeria for the year ended 31st December, 2021 have been audited in accordance with section, **125** sub-section **2** of the constitution of the Federal Republic of Nigeria **1999** (as amended) and the Niger State Audit Law of 2021.

The Audit was conducted in accordance with International Standard on Auditing and **INTOSAI** Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (**IPSAS**) accrual basis as described in Note **1– 41**, I have obtained information and explanations that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records shows a true and fair view of the financial position of the Government of Niger- State for the year ended 31st December, 2021 and the transactions for the fiscal year ended at that date.

Office of the Auditor General  
P.M.B 47  
Minna.

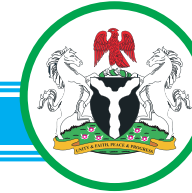
 27/05/2022

**Garba Abdullahi Abubakar**  
Acting Auditor General,  
Niger State.



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



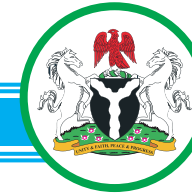
## ACCRUAL STATEMENT NO. 1 CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021

Previous Year Actual (2020)		Notes	Actual 2021	Final Budget 2021	Initial/ Original Budget 2021	Supplementary Budget 2021	Variance on Final Budget
			N	N	N	N	N
	<b>REVENUE</b>						
62,753,710,275	Government Share of FAAC (Statutory Revenue)	1	74,869,021,600	66,790,517,202	71,955,049,902	- 5,164,532,700	- 8,078,504,398
8,291,370,049	Tax Revenue	2	10,757,895,947	7,192,829,219	7,192,829,219	-	- 3,565,066,728
2,268,928,763	Non-Tax Revenue	3	5,466,711,024	8,647,941,174	8,647,941,174	-	3,181,230,150
521,931,862	Investment Income	4	200,016,000	-	-	-	200,016,000
5,008,611	Interest Earned	5	9,620,808	-	-	-	9,620,808
10,519,425,899	AID & Grants	6	6,861,915,713	-	-	-	6,861,915,713
-	Other Capital Receipts	7	-	-	-	-	-
-	Debt Forgiveness	8	-	-	-	-	-
-	Other Revenue	9	-	-	-	-	-
<b>84,360,375,459</b>	<b>Total Revenue</b>		<b>98,165,181,092</b>	<b>82,631,287,595</b>	<b>87,795,820,295</b>	<b>- 5,164,532,700</b>	<b>- 15,533,893,497</b>
	<b>EXPENDITURE</b>						
29,311,165,177	Salaries & Wages	10	38,368,254,841	37,633,263,983.00	40,293,703,702.27	- 2,660,439,719	- 734,990,858
4,505,403,557	Covid Personal Allowances	10	-	-	-	-	-
-	Allowances & Social Contribution	11	-	-	-	-	-
-	Social Benefits	12	596,052,173	6,480,000,000	6,480,000,000	-	5,883,947,827
9,801,307,108	Overhead Cost	13	19,862,078,792	14,633,700,000	16,169,500,000	- 1,535,800,000	- 5,228,378,792
11,643,525,504	Covid -19 Overhead costs	13	-	-	-	-	-
1,564,217,120	Grant & Contributions	14	3,603,162,041	-	-	-	3,603,162,041
3,297,092,706	Subsidies	15	-	-	-	-	-
5,595,067,515	Depreciation Charges	16	8,397,804,309	-	-	-	8,397,804,309
-	Impairment Charges	17	1,379,412	-	-	-	1,379,412
98,977,823	Amortization Charges	18	98,977,823	-	-	-	98,977,823
-	Bad Debts Charges	19	-	-	-	-	-
<b>65,816,756,511</b>	<b>Total Expenditure</b>		<b>70,927,709,391</b>	<b>58,746,963,983</b>	<b>62,943,203,702</b>	<b>- 4,196,239,719</b>	<b>- 12,180,745,408</b>
18,543,618,948	<b>Surplus/(deficit) from Operating Activities for the Period</b>		<b>27,237,471,701</b>	<b>23,884,323,612</b>	<b>24,852,616,593</b>	<b>- 968,292,981</b>	<b>- 3,353,148,089</b>
- 3,818,347,754	Public debt charges	20	- 3,966,695,964	-	-	-	3,966,695,964
-	Gain/ Loss on Disposal of Asset	21	-	-	24,852,616,593	24,852,616,593	-
-	Gain/Loss on Exchange Transaction	22	- 1,163,747,106	-	-	-	1,163,747,106
<b>- 3,818,347,754</b>	<b>Total non-operating revenue (expenses)</b>		<b>22,107,028,631</b>	<b>-</b>	<b>24,852,616,593</b>	<b>24,852,616,593</b>	<b>- 22,107,028,631</b>
14,725,271,194	<b>Surplus/(deficit) from Ordinary Activities</b>		<b>22,107,028,631</b>	<b>23,884,323,612</b>	<b>-</b>	<b>23,884,323,612</b>	<b>1,777,294,981</b>
-	Non-Controlling Interest Share of surplus/ (deficit)	23	-	-	-	-	-
<b>14,725,271,194</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>22,107,028,631</b>	<b>23,884,323,612</b>	<b>-</b>	<b>23,884,323,612</b>	<b>1,777,294,981</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## ACCRUAL STATEMENT NO. 2 CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2021

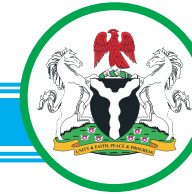
	Ref.	Notes	2021	2020	2020	2020
			-N	-N	-N	-N
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and Cash Equivalents	3101	24	5,046,812,407		5,194,857,154	
Inventories	3105	25	-		-	
Receivables	3106	26	484,620,684		2,856,221,986	
Prepayments	3108	27	-			
<b>A</b>				<b>5,531,433,091</b>		<b>8,051,079,140</b>
<b>Non-current Assets</b>						
Loans Granted	3110	28	-		-	
Investments	3109	29	2,970,901,005		2,972,280,417	
Fixed Assets-Property, Plant & Equipment	3201	30	87,495,894,720		67,591,936,734	
Investment Property	3202	31	-		-	
Intangible Assets	3301	32	243,139,519		342,117,342	
<b>B</b>				<b>90,709,935,244</b>		<b>70,906,334,493</b>
<b>Total Assets</b>	<b>C = A + B</b>			<b>96,241,368,335</b>		<b>78,957,413,633</b>





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



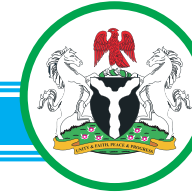
## ACCRUAL STATEMENT NO. 2 (Contd...) CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2021

<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Deposits	4101	33	-		-	
Loans & Debts (Short-term)	4102	34	-		1,064,673,782	
Unremitted Deductions	4103	35	-		-	
Accrued Expenses (Including Pension & Gratuity)	4104	36	11,598,333,612	11,598,333,612	17,298,331,492	
Current portion of borrowings	4105	37				
Domestic Borrowing		37.1	9,093,275,765			
External Borrowing		37.2	774,044,365	9,867,320,130	3,435,098,188	
<b>D</b>				<b>21,465,653,742</b>		<b>21,798,103,462</b>
<b>Non-Current Liabilities</b>						
Public Funds	4601	38	-		-	
Borrowings	4602	39			78,366,244,165	
Domestic Borrowing		39.1	49,022,729,182			
External Borrowing		39.3	29,213,818,771			
<b>E</b>				<b>78,236,547,953</b>		<b>78,366,244,165</b>
<b>Total Liabilities: F = D + E</b>				<b>99,702,201,695</b>		<b>100,164,347,627</b>
<b>Net Assets: G = C - F</b>				<b>- 3,460,833,360</b>		<b>- 21,206,933,995</b>
<b>NET ASSETS/EQUITY</b>						
Reserves	4701	40	-		-	
Accumulated Surpluses/(Deficits)	4702	41	- 3,460,833,360		- 21,206,933,994	
				<b>- 3,460,833,360</b>		<b>- 21,206,933,994</b>
<b>Total Net Assets/Equity:</b>				<b>- 3,460,833,360</b>		<b>- 21,206,933,994</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## ACCRUAL STATEMENT NO. 3

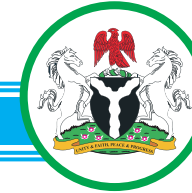
### CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Notes	2021	2020
		N	N
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows</b>			
Government Share of FAAC (Statutory Revenue)	1	50,810,236,571	46,647,366,064
Government Share of VAT	1	22,300,862,572	15,874,494,889
Other Receipts from Fed. Govt.	1c	1,757,922,457	
Direct Taxes	2	10,757,895,947	8,291,370,049
Non tax revenue			2,268,928,763
Licences, Fines, Royalties, Fees etc.	2	1,571,758,779	
Earnings & Sales	2	270,661,889	
Rents of Government Properties	3	3,624,290,356	
Investment Income	4		
Interest & Repayment General	5	9,620,808	5,008,611
Re-imburement	5	-	
Funds from Special Accounts	5	-	-
Domestic Aid & Grants	6		-
External Aid & Grants	6	6,861,915,713	10,519,425,899
Gains from exchange transactions	5	-	-
Other Revenue (e.g. Plea Bargain)	9	-	-
<b>Total Inflow from Operating Activities</b>		<b>97,965,165,092</b>	<b>83,606,594,275</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## ACCRUAL STATEMENT NO. 3 (Contd...)

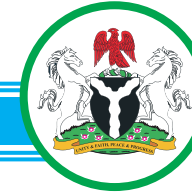
### CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

<b>Outflows</b>				
Personnel Emoluments	10	38,368,254,841	-	29,311,165,177
Covid Personel Allowances	10	-	-	4,505,403,557
Contribution to Pension Schemes	12	6,096,050,053	-	6,549,056,740
Overheads (Payment to Consultants, Suppliers etc)	13	19,862,078,792	-	11,643,525,504
Covid Related Overheads	13	-	-	1,564,217,120
Grant & Contribution	14	3,603,162,041	-	3,297,092,706
Interest Payment	20	3,966,695,964	-	3,818,347,754
<b>Total Outflow from Operating Activities</b>		<b>71,896,241,690</b>	<b>-</b>	<b>60,688,808,558</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities*</b>		<b>26,068,923,402</b>		<b>22,917,785,717</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sales of PPE		-	-	-
Proceeds from Sales of investment property		-	-	-
Proceeds from the sales of intangible assets		-	-	-
Proceeds from the sales of investment		-	-	-
Dividends Received	5	200,016,000		521,931,862
Purchase/ Construction of PPE	30	- 24,344,834,806	-	25,011,191,885
Purchase/ Construction of PPE(Covid Response)	30	-	-	17,968,013,783
Purchase/ Construction of Investment Property		-	-	-
Purchase of intangible Assets	0	-	-	225,919,364
Acquisition of investments		-	-	575,620,782
<b>Net Cash Flow from Investing Activities</b>		<b>- 24,144,818,806</b>	<b>-</b>	<b>43,258,813,952</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## ACCRUAL STATEMENT NO. 3 (Contd...)

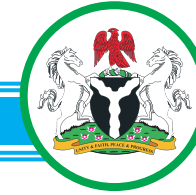
### CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings		4,951,015,188	25,760,534,648
Repayment of Borrowings	-	7,023,164,531	7,806,460,123
Distribution of surplus/Dividends Paid		-	-
<b>Net Cash Flow from Financing Activities</b>		<b>2,072,149,343</b>	<b>17,954,074,525</b>
<b>Net Cash Flow from all Activities</b>		<b>148,044,747</b>	<b>2,386,953,711</b>
Cash & Its Equivalent as at 1/1/2021		5,194,857,154	7,581,810,865
<b>Cash &amp; Its Equivalent as at 31/12/2021</b>	<b>2</b>	<b>5,046,812,407</b>	<b>5,194,857,154</b>
<b>Notes: 1</b>			
<b>RECONCILIATION:</b>			
Surplus/ (Deficit) per Statement of Performance	22,107,028,631.31	-	14,725,271,194
Dividend received	- 200,016,000.00	-	521,931,862
Add Back Non-Cash Movement Items:			
Depreciation Charges	8,397,804,308.71	-	-
Amortisation	98,977,823.21	-	-
Impairment	1,379,412.32	-	-
Debt Forgiveness	-	-	-
Exchange loss	1,163,747,106.18	31,568,921,282	5,693,945,338
		<b>31,568,921,282</b>	<b>19,897,284,671</b>
<b>Net Movement in Current Assets/Liabilities.</b>			
Net Movement in Inventories			-
Net Movement in Receivables		1,264,673,782	-
Net Movement in Payables	-	6,764,671,662	3,252,250,368
<b>Net Cash Flow from Operating Activities</b>		<b>26,068,923,402</b>	<b>23,149,535,038</b>
<b>Note 2</b>			
<b>Cash &amp; its equivalent as at 31/12/20</b>			
Cash balances		-	-
Bank balances		5,046,812,407	5,194,857,154
<b>Bank and Cash Balance</b>		<b>5,046,812,407</b>	<b>5,194,857,154</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## ACCRUAL STATEMENT NO. 4

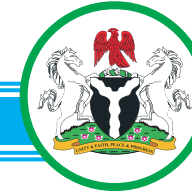
### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

	REVALUATION RESERVE	TRANSLATION RESERVE	Accumulated Surpluses/ (Deficits)	Total N
Balance at 31 December 2020	-	-	- 21,206,933,994	- 35,932,205,189
Prior year adjustment			- 4,360,927,997	
Changes in Accounting Policy	-	-	-	-
Restated Balance	-	-	-	-
Surplus on Revaluation of Property	-	-	-	-
Deficit on Revaluation of Investments	-	-	-	-
Net Gains and Losses not Recognised in the Statement of Financial Performance	-	-	-	-
<b>Net surplus for the period</b>			22,107,028,631	14,725,271,194
Balance at 31 December 2020	-	-	-	-
Deficit on Revaluation of Property	-	-	-	-
Surplus on Revaluation of Investments	-	-	-	-
Net gains and Losses not Recognised in the Statement of Financial Performance	-	-	-	-
Net deficit for the Period	-	-	-	-
<b>Balance at 31 December 2021</b>	-	-	- 3,460,833,360	- 21,206,933,994



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



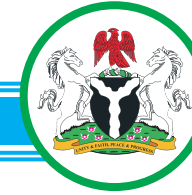
## STATEMENT OF BUDGET COMPARISON

	Actual 2021	Final Budget 2021	Initial/ Original Budget 2021	Supplementary Budget 2021	Variance on Final Budget
	N	N	N	N	N
<b>REVENUE</b>					
<b>Opening Balance</b>	5,194,857,154				
Government Share of FAAC (Statutory Revenue)	74,869,021,600	76,365,252,406	95,370,601,134	- 19,005,348,728	1,496,230,807
Tax Revenue	10,757,895,947	6,973,022,963	6,973,022,963	-	3,784,872,984
Non-Tax Revenue	5,466,711,024	8,867,747,430	8,867,747,430	-	3,401,036,406
Investment Income	200,016,000	-	-	-	200,016,000
Interest Earned	9,620,808	-	-	-	9,620,808
AID & Grants	6,861,915,713	29,083,798,345.68	13,574,870,141.67	15,508,928,204	22,221,882,633
Other Capital Receipts	7,801,015,188	28,626,380,108	28,626,380,108	-	20,825,364,920
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>111,161,053,433</b>	<b>149,916,201,253</b>	<b>153,412,621,776</b>	<b>- 3,496,420,524</b>	<b>43,950,004,973</b>
				- 16,169,500,000	
<b>EXPENDITURE</b>					-
<b>Recurrent Expenditure</b>				-	-
Salaries & Wages	38,368,254,841	40,293,703,702.00	40,293,703,702.27	- 0	1,925,448,861
Covid Personel Allowances	-	-	-	-	-
Allowances & Social Contribution	-	-	-	-	-
Social Benefits	596,052,173	6,516,316,630.00	8,000,000,000.00	- 1,483,683,370	5,920,264,457
Overhead Cost	19,862,078,792	16,169,500,000.00	16,059,004,049.59	110,495,950	3,692,578,792
Covid -19 Overhead costs	-	-	-	-	-
Grant & Contributions	3,603,162,041	-	110,495,951.00	- 110,495,951	3,603,162,041
Subsidies	-	-	-	-	-
Bad Debts Charges	-	-	-	-	-
Public debt charges	10,223,904,859	9,984,557,969.72	10,000,000,000	- 15,442,030	239,346,890
<b>Total Recurrent Expenditure</b>	<b>72,653,452,706</b>	<b>72,964,078,302</b>	<b>74,463,203,703</b>	<b>- 1,499,125,401</b>	<b>310,625,596</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



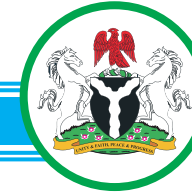
## Statement of Budget Comparison (Contd...)

<b>Capital Expenditure</b>				-	-		
Land and Buildings	3,582,957,593	13,883,062,238	14,838,024,435.32	-	954,962,197	10,300,104,645	
Infrastructure	21,103,732,413	34,118,556,707	33,674,679,570.40	443,877,136		13,014,824,294	
Plant and Machinery	1,876,202,690	966,229,567	1,175,812,787.30	-	209,583,221	-	909,973,123
Office equipment	176,500	56,000,000	83,000,000.00	-	27,000,000	55,823,500	
Transportation Equipment	1,706,027,726	1,600,000,000	1,914,404,582.88	-	314,404,583	-	106,027,726
Furnitures & Fittings	32,665,374	63,000,000	334,265,242.00	-	271,265,242	30,334,626	
Other PPE		20,000,000	46,000,000.00	-	26,000,000	20,000,000	
Intangible Assets	-	18,125,276,311	18,763,233,327	-	637,957,016	18,125,276,311	
Transfer to other funds	-	8,119,998,128.61	8,119,998,129	-	-	-	
<b>Total Capital Expenditure</b>	<b>28,301,762,295</b>	<b>76,952,122,951</b>	<b>78,949,418,074</b>	<b>-</b>	<b>1,997,295,123</b>	<b>40,530,362,527</b>	
<b>Total Expenditure</b>	<b>100,955,215,001</b>	<b>149,916,201,253</b>	<b>153,412,621,776</b>	<b>-</b>	<b>3,496,420,524</b>	<b>40,840,988,123</b>	



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## NOTES TO THE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2021

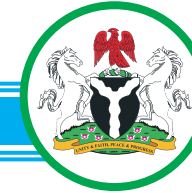
NOTE	Details	Ref. Note	Amount N	Amount N	Remarks
<b>1</b>	<b>A- Share of Statutory Allocation from FAAC</b>				
	Net Share of Statutory Allocation from FAAC	<b>A</b>	32,327,677,503.46		
	Add :Deduction at source for Loan Repayment	<b>B</b>	9,616,304,802.90	41,943,982,306.36	
	Share of Statutory Allocation - Other Agencies	<b>C</b>		8,866,254,264.33	
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>		-	
	<b>Total(GROSS) FAAC Allocation to FGN/SG/LG</b>			<b>50,810,236,570.69</b>	
	<b>Share of Value Added Tax</b>	<b>E</b>		<b>22,300,862,571.93</b>	
				<b>73,111,099,142.62</b>	
	<b>C. OTHER RECEIPTS BY CENTRAL ACCOUNT</b>				
	2021 SHARE OF STATUTORY ALLOC. TO STATE			691,792,194.13	
	2021 SHARE OF STAMP DUTY TO STATE			314,796,958.67	
	<b>OAGF/CBN</b>			433,333,304.12	
	EMARGING AFRICA CAP LTD			100,000,000.00	
	NCRC			218,000,000.00	
	<b>Total</b>			<b>1,757,922,456.92</b>	
	<b>TOTAL DEPENDANT REVENUE</b>			<b>74,869,021,599.54</b>	
<b>2</b>	<b>Tax Revenue</b>				
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
	<b>Personal Income Taxes</b>				
	NIGER INTERNAL REVENUE SERVICE	10,757,895,947.26	7,192,829,219.19	- 3,565,066,728.07	8,291,370,048.68
	FCT PAYEE	-	714,270,125.18	-	-
	<b>Sub-Total Personal Income Taxes</b>	<b>10,757,895,947.26</b>	<b>7,907,099,344.37</b>	<b>- 3,565,066,728.07</b>	<b>8,291,370,048.68</b>
	<b>Grand-Total Tax Revenue</b>	<b>10,757,895,947.26</b>	<b>7,907,099,344.37</b>	<b>- 3,565,066,728.07</b>	<b>8,291,370,048.68</b>





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



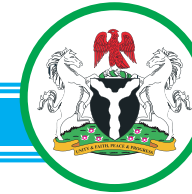
## Notes To The Account (Contd...)

<b>3</b>	<b>Non-Tax Revenue</b>				
	<b>Licenses</b>				
	Private Schools Board	-	-	-	18,805,000.00
	Ministry of Health	21,451,031.07	9,000,000.00	12,451,031.07	4,730,875.00
	SSG'S Office	78,843,375.00	71,050,000.00	7,793,375.00	3,228,000.00
	ZYEE Consult Nig. Ltd.	-	-	-	3,650,000.00
	Ministry of Transport: JAKAGO Integrated Service Ltd (NO Packing Permit)	-	-	-	5,870,000.00
	NIGER INTERNAL REVENUE SERVICE	238,985,605.07	569,070,125.18	330,084,520.11	190,006,966.11
	BUREAU OF RELIGIOUS AFFAIRS	3,199,056.00	65,000,000.00	61,800,944.00	-
	MINISTRY OF LIVESTOCK & FISHERIES	-	150,000.00	150,000.00	-
	<b>Sub-Total Licenses</b>	<b>342,479,067.14</b>	<b>714,270,125.18</b>	<b>330,084,520.11</b>	<b>226,290,841.11</b>
	<b>Fees</b>				
	Urban Development Board	-	-	-	59,169,075.00
	Council for Art & Culture	-	-	-	890,000.00
	Procurement Board	3,060,000.00	-	3,060,000.00	6,260,000.00
	NISEPA	43,000.00	3,000,000.00	2,957,000.00	12,743,030.00
	Ministry of Works	925,000.00	-	925,000.00	1,140,000.00
	Ministry of Justice	976,900.00	5,200,000.00	4,223,100.00	1,845,000.00
	NSTA	-	-	-	200,000.00
	IBB Specialist Hospital	5,097,012.13	-	5,097,012.13	11,148,018.60
	NISSA'A	-	-	-	29,383,692.95
	V.I.O COLLECTIONS ANALYSIS	-	-	-	25,262,964.00
	NIGER INTERNAL REVENUE SERVICE	602,005,487.00	-	602,005,487.00	186,291,542.50
	PRIVATE SCHOOLS	26,212,000.00	105,375,000.00	79,163,000.00	-
	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	362,382,669.65	4,082,544,780.01	3,720,162,110.36	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



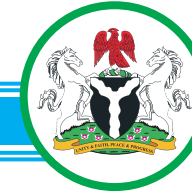
## Notes To The Account (Contd...)

NISEPA	-	3,000,000.00	3,000,000.00	
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		100,000.00		
NIGER STATE WATER BOARD	7,927,661.91	25,600,000.00	17,672,338.09	-
RUWATSAN		20,000,000.00		
MINISTRY OF LIVESTOCK AND FISHERIES	445,000.00	2,525,000.00	2,080,000.00	-
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,012,500.00	9,160,000.00	8,147,500.00	-
NS GEOGRAPHIC INFORMATION SYSTEM (NIGIS)	183,679,086.00	468,800,000.00	285,120,914.00	-
HOUSING CORPORATION	200,000.00	-	200,000.00	-
MINISTRY OF INVESTMENT, COMMERCE AND INDUSTRIES	4,850,000.00	9,300,000.00	4,450,000.00	-
SUBEB	1,750,000.00	-	1,750,000.00	-
<b>Sub-Total Fees</b>	<b>1,200,566,316.69</b>	<b>5,616,582,512.51</b>	<b>4,416,016,195.82</b>	<b>334,333,323.05</b>
<b>Fines</b>				
Ministry of Environment & Forestry	10,951,000.00	14,400,000.00	3,449,000.00	9,147,100.00
Judiciary High Court	14,936,370.02	146,000,000.00	131,063,629.98	16,031,126.33
Sharia Court Division	2,286,500.00	13,800,000.00	11,513,500.00	3,975,600.00
Sharia Court of Appeal	539,525.00	8,000,000.00	7,460,475.00	1,032,600.00
NIGER STATE COUNCIL FOR ART AND CULTURE	70,000.00	2,000,000.00	1,930,000.00	-
<b>Sub-Total Fees</b>	<b>28,713,395.02</b>	<b>184,200,000.00</b>	<b>153,486,604.98</b>	<b>30,186,426.33</b>
<b>Sales</b>				
MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY		162,809,554.10		
NIGER INTERNAL REVENUE SERVICE	-	106,100,803.53	106,100,803.53	61,028,440.20
NEWS PAPER LIMITED (NEWSLINE)		500,000.00		
Broadcasting House (Radio Niger)	-	-	-	10,255,000.00
MINISTRY OF LANDS AND HOUSING	3,000.00	-	3,000.00	-
HOUSING CORPORATION	66,259,374.38	23,161,600.00	43,097,774.38	-
MINISTRY OF LIVESTOCK & FISHERIES.	1,671,905.00	250,000.00	1,421,905.00	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



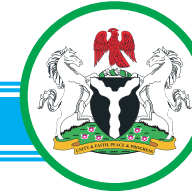
## Notes To The Account (Contd...)

NIGER STATE INTERNAL REVENUE SERVICE	117,936,795.00	-	-	117,936,795.00	-
NIGER STATE WATER BOARD	15,884,881.70	271,000,000.00		255,115,118.30	-
PRIVATE SCHOOLS		2,940,000.00			
SUBEB	1,750,000.00	2,800,000.00		1,050,000.00	-
<b>Sub-Total Sales</b>	<b>203,505,956.08</b>	<b>569,561,957.63</b>		<b>366,056,001.55</b>	<b>71,283,440.20</b>
<b>Earnings</b>					
NIGER INTERNAL REVENUE SERVICE	-	-		-	-
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	28,500.00	7,000,000.00		6,971,500.00	
NIGER STATE TELEVISION(NSTV) AND BROADCASTING HOUSE (RADIO)	12,673,165.73	23,000,000.00		10,326,834.27	
NEWS PAPER LIMITED (NEWSLINE)	-	2,100,000.00			
N I S E P A	24,349,470.00	53,500,000.00		29,150,530.00	
MINISTRY OF TRANSPORT (TRANSPORT DEPARTMENT)	25,765,797.35	1,000,000.00	-	24,765,797.35	
SCHOOL OF NURSING BIDA		200,000.00			
COLLEGE OF AGRIC, MOKWA		551,250.00			
COUNCIL FOR ARTS & CULTURE	2,199,000.00	2,000,000.00	-	199,000.00	
MINISTRY OF LANDS AND HOUSING					
MINISTRY OF YOUTH EMPOWERMENT	2,140,000.00	-	-	2,140,000.00	
ZUMA MINERALS	-	50,000,000.00		-	-
<b>Sub-Total Earnings</b>	<b>67,155,933.08</b>	<b>139,351,250.00</b>		<b>72,195,316.92</b>	<b>-</b>
<b>Rent of Government Buildings</b>					
NIGER INTERNAL REVENUE SERVICE	-	-		-	-
NIGER INTERNAL REVENUE SERVICE	-	-		-	1,500,000,000.00
Ministry of Youths	-	-		-	895,000.00
IBBU LAPAI		2,075,328.49			
MIN. OF SPORTS DEVELOPMENT	-	6,000,000.00		-	-
<b>Sub-Total Rent of Government Buildings</b>	<b>-</b>	<b>8,075,328.49</b>		<b>-</b>	<b>1,500,895,000.00</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



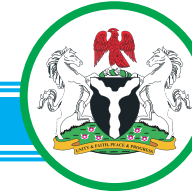
## Notes To The Account (Contd...)

	<b>Rent on Government Land and Others</b>				
	Ministry of Lands & Survey (NIGIS)	3,624,290,356.00	1,550,000,000.00	-	2,074,290,356.00
	Ministry of Commerce & Cooperative	-	-	-	3,105,000.00
	MINISTRY OF MINERAL RESOURCES	-	50,000,000.00	50,000,000.00	-
	<b>Sub-Total Rent on Government Land and Others</b>	<b>3,624,290,356.00</b>	<b>1,600,000,000.00</b>	<b>-</b>	<b>2,024,290,356.00</b>
	<b>Grand-Total Non-Tax Revenue</b>	<b>5,466,711,024.01</b>	<b>7,047,841,173.81</b>	<b>5,184,352,034.40</b>	<b>2,132,802,604.36</b>
<b>4</b>	<b>Investment Income</b>				
	NORTH SOUTH POWER COMPANY	200,016,000.00	-	200,016,000.00	521,931,862.00
	<b>Total Investment Income</b>	<b>200,016,000.00</b>	<b>-</b>	<b>200,016,000.00</b>	<b>521,931,862.00</b>
<b>4.1</b>	<b>BREAKDOWN OF INVESTMENT INCOME</b>				
	OPERATING SURPLUS				
	DIVIDEND (NORTH SOUTH POWER COMPANY)	200,016,000.00	-	200,016,000.00	521,931,862.00
	OTHER INVESTMENT INCOME	-	-	-	-
	<b>Total Investment Income</b>	<b>200,016,000.00</b>	<b>-</b>	<b>200,016,000.00</b>	<b>521,931,862.00</b>
<b>5</b>	<b>Interest Earned</b>				
	Bank Interest	9,620,808.15	-	-	5,008,611.40
	<b>Total Interest Earned</b>	<b>9,620,808.15</b>	<b>-</b>	<b>-</b>	<b>5,008,611.40</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



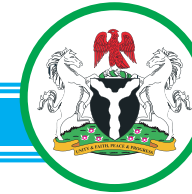
## Notes To The Account (Contd...)

5.1	<b>BREAKDOWN</b>				
	INTEREST ON LOANS TO LGs	-	-	-	-
	INTEREST ON DEBUNTURE LOANS	-	-	-	-
	BANK INTEREST	-	-	-	5,008,611.40
	GAIN ON FOREIGN EXCHANGE	-	-	-	-
	<b>Total Interest Earned</b>	-	-	-	<b>5,008,611.40</b>
	<b>NOTE</b>				
	<b>BREAKDOWN OF INTEREST EARNED:</b>				
		<b>2021</b>			<b>2020</b>
	WEMA BANK	9,429,333.73	-	-	715,428.57
	FCMB BRG FINANCE	191,474.42	-	-	4,293,182.83
	<b>TOTAL</b>	<b>9,620,808.15</b>	<b>-</b>	<b>-</b>	<b>5,008,611.40</b>
	<b>AID &amp; GRANTS</b>				
	<b>EXTERNAL AID/ GRANTS</b>				
	RECURRENT EXTERNAL AID	-	-	-	-
	CAPITAL EXTERNAL AID	-	-	-	-
	RECURRENT EXTERNAL GRANT	-	-	-	-
	CAPITAL EXTERNAL GRANT	-	-	-	-
	<b>Sub-Total External Aids/Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6					
	<b>INTERNAL AID/ GRANTS</b>				
	RECURRENT INTERNAL AID	-	-	-	-
	CAPITAL INTERNAL AID	6,861,915,712.86	-	6,861,915,712.86	-
	RECURRENT INTERNAL GRANT	-	-	-	-
	CAPITAL INTERNAL GRANT	-	-	-	10,519,425,899.01
	<b>Sub-Total Internal Aids/Grants</b>	<b>6,861,915,712.86</b>	<b>-</b>	<b>6,861,915,712.86</b>	<b>10,519,425,899.01</b>
	<b>Total Aid and Grants</b>	<b>6,861,915,712.86</b>	<b>-</b>	<b>6,861,915,712.86</b>	<b>10,519,425,899.01</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



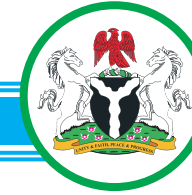
## Notes To The Account (Contd...)

NOTE	2021			2020
<b>CAPITAL INTERNAL GRANT</b>				
FGN/IFAD Value Chain Development Programme (VCDP)	439,542,148.01			
FGN/WORLD BANK Cash Transfer	112,185,198.76			
Erosion and Watershed Management Project (NEWMAP)	2,058,762,965.28			
ATASP-1	760,628,250.81			
NGF/State Fiscal Transparency, Accountability and Sustainability Programme (Grant)	2,770,797,150.00			8,428,000,000.00
Nigeria For Women Project	720,000,000.00	-	-	-
<b>TOTAL</b>	<b>6,861,915,712.86</b>	-	-	<b>8,428,000,000.00</b>
<b>7 OTHER CAPITAL RECEIPTS</b>	<b>2021</b>			<b>2020</b>
	ACTUAL	BUDGET	VARIANCE	ACTUAL
Surplus from sales of PPE	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Capital Receipts</b>	-	-	-	-
<b>8 DEBT FORGIVENESS</b>				
MULTILATERAL	-	-	-	-
BILATERAL	-	-	-	-
DOMESTIC	-	-	-	-
<b>Total</b>	-	-	-	-
<b>9</b>	<b>Other Revenue</b>			
		<b>N</b>	<b>N</b>	<b>N</b>
<b>ECONOMIC CODE</b>	<b>MDAs</b>			
12040280	Ministry of Lands & Survey (NIGIS)	-	-	-
12040217	SSG'S Office	-	-	-
	<b>Total Other Revenue</b>	-	-	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



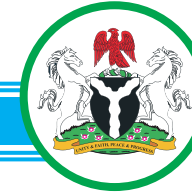
## Notes To The Account (Contd...)

10	SALARIES & WAGES				
10.1	PERSONNEL COST		2021		2020
	BY SECTOR AND MDAS	ACTUAL	BUDGET	VARIANCE	ACTUAL
		N	N	N	N
	GOVT. HOUSE	209,886,755.20	237,194,006.94	27,307,251.74	201,557,055.50
	HOUSE OF ASSEMBLY	297,501,594.30	559,344,853.78	261,843,259.48	396,322,395.00
	S.S.G'S OFFICE( GENERAL SERVICES)	4,232,747,451.62	4,451,450,358.22	218,702,906.60	1,250,672,806.01
	S.S.G'S OFFICE(CABINET & SECURITY)	26,969,211.82	-	26,969,211.82	13,633,810.66
	S.S.G'S OFFICE. POLITICAL (RESEARCH & DOCUMENTATION)	-	-	-	-
	S.S.G'S OFFICE (SPECIAL DUTIES ADMIN)	7,528,417.20	-	7,528,417.20	4,367,770.37
	S.S.G'S OFFICE (ESACON)	-	-	-	-
	DEPUTY GOVERNORS OFFICE	31,152,703.04	30,942,286.50	210,416.54	29,956,563.33
	OFFICE OF THE STATE AUDITOR GENERAL	122,019,216.62	127,942,676.02	5,923,459.40	140,095,027.48
	CIVIL SERVICE COMMISSION	65,926,171.39	77,000,049.66	11,073,878.27	71,816,626.21
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVT.	112,612,209.88	127,226,577.60	14,614,367.72	126,060,793.68
	LOCAL GOVT. SERVICE COMMISSION+B209	72,790,927.32	74,603,078.90	1,812,151.58	70,380,832.36
	MINISTRY OF INFORMATION & STRATEGY	109,817,333.36	112,093,177.14	2,275,843.78	64,889,123.26
	HEAD OF SERVICE	249,960,497.37	113,437,177.20	136,523,320.17	103,395,638.45
	STATUTORY OFFICERS SALARY	120,406,442.16	-	120,406,442.16	120,406,442.16
	NIGER STATE FIRE SERVICE.	334,189,705.32	376,735,784.94	42,546,079.62	356,563,184.46
	NIGER STATE EMERGENCY MANAGEMENT AGENCY (NEMA).	37,252,030.01	39,045,040.36	1,793,010.35	36,557,198.49
	NIGER STATE MEDIA CORPORATION(NEWSLINE)	77,150,954.31	109,964,351.15	32,813,396.84	78,659,260.76
	NIGER STATE MEDIA CORPORATION(RADIO)	227,919,136.88	271,717,691.47	43,798,554.59	225,718,766.83
	NIGER STATE MEDIA CORPORATION(TELEVISION)	76,328,279.36	75,685,131.30	643,148.06	70,810,135.90
	: NIGER STATE INDEPENDENT ELECTORAL COMMISSION	62,567,937.02	93,037,965.46	30,470,028.44	81,669,792.90
	PILGRIMS' WELFARE BOARD.	53,188,655.80	85,032,491.39	31,843,835.59	51,798,926.60
	PENSION BOARD.	82,163,582.16	82,345,698.42	182,116.26	74,793,405.67
	NGSACA	42,539,114.07	45,548,159.11	3,009,045.04	46,177,267.50
	NGS HOUSE OF ASSEMBLY SERVICE COMMISSION	62,231,748.72	332,760,127.57	270,528,378.85	58,056,637.01
	NIGER STATE PUBLIC PROCUREMENT BOARD	41,155,276.10	46,856,362.64	5,701,086.54	40,116,489.85
	FISCAL RESPONSIBILTY COMMISSION	33,244,662.26	52,112,508.76	18,867,846.50	34,507,618.31
	PPP AGENCY	-	3,576,610.07	3,576,610.07	-
	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	20,716,303.44	-	20,716,303.44	16,826,564.35
	<b>SECTOR TOTAL</b>	<b>6,809,966,316.72</b>	<b>7,525,652,164.60</b>	<b>715,685,847.88</b>	<b>3,765,810,133.10</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

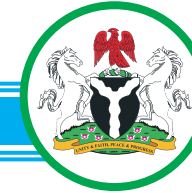
<b>ECONOMIC SECTOR</b>				-	
MINISTRY OF FINANCE	298,878,298.06	169,626,106.18	-	129,252,191.88	159,084,671.25
NIGER STATE PLANNING COMMISSION	119,041,617.35	120,357,647.08		1,316,029.73	110,448,281.66
MINISTRY OF WORKS	420,145,910.53	541,819,435.38		121,673,524.85	434,967,855.74
MINISTRY OF TRANSPORT	186,444,090.14	281,670,275.66		95,226,185.52	109,081,286.77
AGRICULTURE AND RURAL DEVELOPMENT	174,016,828.24	230,771,935.75		56,755,107.51	104,476,194.81
MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	566,552,347.26	567,921,274.77		1,368,927.51	176,938,368.22
MINISTRY OF INVESTMENTS, COMMERCE & INDUSTRIES	122,915,719.80	125,717,002.64		2,801,282.84	125,680,704.66
MINISTRY OF TOURISM & CULTURE	50,082,756.43	51,972,173.14		1,889,416.71	53,502,321.08
MINISTRY OF LAND & HOUSING	189,079,773.73	192,453,875.16		3,374,101.43	176,938,368.22
MINISTRY OF WATER RESOURCES & DAMS DEVELOPMENT	67,070,176.85	69,304,685.08		2,234,508.23	67,918,775.77
MINISTRY OF ENVIRONMENT & FORESTRY	206,395,568.93	302,556,249.75		96,160,680.82	209,706,227.07
MINISTRY OF MINERAL RESOURCES	54,751,114.75	52,667,765.30	-	2,083,349.45	86,991,901.73
N/S RURAL ELECTRICITY BOARD (REB).	70,545,798.53	88,399,329.95		17,853,531.42	68,805,990.46
NIGER STATE TRANSPORT AUTHORITY (NSTA).	116,930,231.74	138,702,702.16		21,772,470.42	115,665,713.53
BOARD OF INTERNAL REVENUE.	125,695,754.02	128,680,279.10		2,984,525.08	122,332,711.87
NIGER STATE TOURISM CORPORATION.	27,744,577.02	40,129,290.59		12,384,713.57	30,135,792.79
COUNCIL FOR ARTS & CULTURE	138,280,986.93	-	-	138,280,986.93	146,885,816.05
NIGER STATE WATER BOARD	23,475,498.23	526,990,048.87		503,514,550.64	429,296,367.03
SMALL, MEDIUM ENTERPRISES & MICROFINANCE AGENCY.	23,475,498.23	22,994,762.22	-	480,736.01	21,937,158.22
HOUSING CORPORATION	151,807,602.65	181,879,239.36		30,071,636.71	147,771,703.55
COLLEGE OF AGRIC.	441,786,886.06	542,154,213.11		100,367,327.05	427,603,506.13
NIGER STATE URBAN DEVT. BOARD.	96,102,581.31	131,751,951.52		35,649,370.21	104,441,295.66
RUWATSAN AGENCY	125,818,293.54	135,128,367.67		9,310,074.13	124,690,535.81
NIGER STATE BUREAU OF STATISTICS	77,405,085.46	180,072,929.60		102,667,844.14	68,960,537.21
NIGROMA	40,881,239.85	42,453,864.40		1,572,624.55	49,587,833.09
NAMDA	859,533,584.98	903,523,971.86		43,990,386.88	827,442,540.91
SUBEB	1,641,527,671.20	59,073,401.98	-	1,582,454,269.22	206,781,698.27
Zuma Minerals Devt. Company Ltd.	8,559,355.92	9,694,006.13		1,134,650.21	7,842,458.17
Niger State Development Company	444,155.16	-	-	444,155.16	465,610.90
NIGIS	-	41,580,935.48		41,580,935.48	-
NIGER STATE ADVERTISEMENT AGENCY	-	9,251,071.72		9,251,071.72	-
<b>SECTOR TOTAL</b>	<b>6,425,389,002.91</b>	<b>5,889,298,791.61</b>	<b>-</b>	<b>586,922,218.50</b>	<b>4,716,382,226.62</b>





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



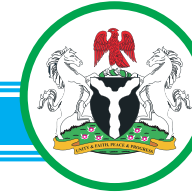
## Notes To The Account (Contd...)

<b>LAW AND JUSTICE SECTOR</b>				-	
MINISTRY OF JUSTICE	234,793,766.72	242,863,692.74		8,069,926.02	238,059,724.40
JUDICIAL SERVICE COMMISSION	48,548,370.32	46,795,828.66	-	1,752,541.66	40,167,668.72
HIGH COURT OF JUSTICE	1,279,275,614.51	2,604,434,748.16		1,325,159,133.65	1,257,278,740.92
SHARIA COURT OF APPEAL	1,279,664,174.10	-	-	1,279,664,174.10	1,298,194,583.54
NIGER STATE LAW REFORM COMMISSION	34,814,228.57	68,962,124.91		34,147,896.34	39,719,527.07
DIRECTORATE OF CHILD RIGHT AGENCY	8,839,027.70	13,980,054.70		5,141,027.00	9,092,244.93
JFLA/CAILS	527,594,102.85	611,160,049.55		83,565,946.70	492,381,494.52
<b>SECTOR TOTAL</b>	<b>3,413,529,284.77</b>	<b>3,588,196,498.72</b>		<b>174,667,213.95</b>	<b>3,374,893,984.10</b>
<b>SOCIAL SECTOR</b>				-	
MINISTRY OF EDUCATION	882,379,716.24	919,124,255.19		36,744,538.95	518,016,805.95
MINISTRY OF HEALTH & HEALTH SERVICES	502,193,700.00	487,989,026.70	-	14,204,673.30	303,851,915.98
MINISTRY OF WOMEN & SOCIAL DEVELOPMENT.	234,606,428.90	268,122,803.21		33,516,374.31	237,271,353.40
MINISTRY FOR LOCAL GOVT. & CHIEFTANCY AFFAIRS.	107,488,810.11	107,858,380.32		369,570.21	104,364,793.93
MINISTRY: YOUTH EMPOWERMENT.	57,981,039.98	84,470,077.84		26,489,037.86	73,098,604.22
MINISTRY OF TERTIARY EDUCATION	118,371,930.42	195,206,346.02		76,834,415.60	112,911,695.88
MINISTRY OF SPORT DEVELOPMENT	150,837,913.77	165,713,050.08		14,875,136.31	160,618,493.36
HOSPITAL MANAGEMENT BOARD	6,036,415,427.07	6,178,609,409.71		142,193,982.64	3,735,966,579.21
NIGER STATE ENVIRONMENTAL PROTECTION AGENCY (NISEPA).	95,996,044.09	194,171,723.11		98,175,679.02	127,264,547.20
NIGER STATE SCHOLARSHIP BOARD	35,895,310.52	48,046,394.47		12,151,083.95	33,653,160.84
SCIENCE & TECHNICAL SCHOOLS' BOARD.	2,024,399,519.59	2,045,386,159.82		20,986,640.23	2,018,904,358.73
LIBRARY BOARD.	42,879,636.59	44,087,631.34		1,207,994.75	42,542,763.91
AGENCY FOR MASS EDUCATION.	61,045,733.94	93,147,097.08		32,101,363.14	89,524,673.70
SEC. EDUCATION BOARD.	4,254,903,211.95	4,214,492,543.84	-	40,410,668.11	4,155,840,539.04
NIGER STATE POLYTECHNIC.	1,582,126,309.40	1,770,298,700.32		188,172,390.92	1,562,398,462.35
IBB UNIVERSITY.	1,875,600,000.00	2,004,342,343.75		128,742,343.75	830,000,000.00
COLLEGE OF EDUCATION.	1,425,755,554.89	1,811,437,931.74		385,682,376.85	1,360,732,662.53
SCHOOL OF NURSING BIDA	114,959,006.46	173,497,156.61		58,538,150.15	158,121,387.41
SCHOOL OF MIDWIFERY, MINNA.	168,346,472.20	199,641,894.37		31,295,422.17	150,334,501.73
SCHOOL OF HEALTH TECHNOLOGY T/MAGAJIYA.	40,431,811.90	48,123,657.22		7,691,845.32	49,111,226.22
SCHOOL OF HEALTH TECHNOLOGY MINNA.	214,498,722.42	288,776,978.45		74,278,256.03	143,309,066.93
COLLEGE OF NURSING KOTONGORA	121,406,921.62	87,479,803.24	-	33,927,118.38	80,355,772.78



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

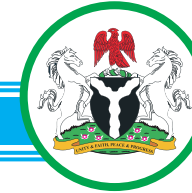
IBB SPECIALISED HOSPITAL	560,131,391.16	561,980,229.59	1,848,838.43	339,285,302.38
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	479,872,206.52	467,719,641.46	-	12,152,565.06
MINNA INNOVATION INSTITUTE.	134,528,108.06	149,108,231.90	14,580,123.84	118,769,191.04
ASSURANCE AND STANDARDS AGENCY FOR SCHOOLS.	141,614,293.97	363,599,062.42	221,984,768.45	145,764,423.42
NIGER STATE PRIVATE SCHOOLS' BOARD.	-	46,511,431.68	46,511,431.68	-
NIGER STATE DRUG AND HOSPITAL CONSUMABLES AGENCY	82,744,975.30	86,029,529.60	3,284,554.30	89,373,909.60
NIGER STATE BUREAU FOR RELIGIOUS AFFAIRS	63,514,987.17	63,609,632.56	94,645.39	43,290,126.50
NIGER STATE BOOK DEVELOPMENT AGENCY	7,452,948.33	16,677,226.89	9,224,278.56	9,960,080.10
NIGER STATE LIQUOR BOARD	-	-	-	4,000,000.00
NIGER STATE TORNADOES CLUB, MINNA	-	-	-	104,289,433.60
NIGER STATE CONTRIBUTORY HEALTH SCHEME	100,992,103.84	100,379,081.78	-	613,022.06
Niger State Teachers Professional Institute	-	4,918,814.75	4,918,814.75	-
<b>SECTOR TOTAL</b>	<b>21,719,370,236.43</b>	<b>23,290,556,247.06</b>	<b>1,571,186,010.63</b>	<b>17,454,078,833.24</b>
<b>TOTAL</b>	<b>38,368,254,840.83</b>	<b>40,293,703,701.99</b>	<b>1,874,616,853.96</b>	<b>29,311,165,177.06</b>

<b>10.2 PERSONEL ANALYSIS</b>				
TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YEAR	-	-	-	-
TOTAL NO. OF EMPLOYEES EMPLOYED IN THE YEAR	-	-	-	-
TOTAL NO. OF EMPLOYEES RETIRED/LEFT DURING THE YEAR	-	-	-	-
<b>TOTAL NO. OF EMPLOYEES AT THE END OF THE YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.3 PERSONEL CATEGORISATION</b>				
PUBLIC OFFICE HOLDERS	-	-	-	-
ACCOUNTING OFFICERS	-	-	-	-
DIRECTORS	-	-	-	-
OPERATING MANAGEMENT CADRE	-	-	-	-
OTHER OFFICER STAFF	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



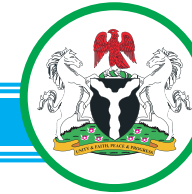
## Notes To The Account (Contd...)

11	ALLOWANCES & SOCIAL CONTRIBUTION	2021			2020
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	NON REGULAR ALLOWANCES	-	-	-	-
	FOREIGN SERVICE	-	-	-	-
	NHIS CONTRIBUTION	-	-	-	-
	CONTRIBUTORY PENSION	-	-	-	-
	GROUP LIFE INSURANCE	-	-	-	-
	EMPLOYEES COMPENSATION FUND	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	SOCIAL BENEFITS	2021			2020
		ACTUAL N	BUDGET N	VARIANCE N	ACTUAL N
	PENSION	6,079,925,493.43	5,307,756,771.99	- 772,168,721.44	5,686,684,346.57
	CONTRIBUTORY PENSION	-	-	-	418,003,711.58
	GRATUITY	16,124,559.21	1,172,243,228.01	1,156,118,668.80	444,368,682.02
	DEATH BENEFITS	-	-	-	-
	GROUP INSURANCE	-	-	-	-
	OTHERS	-	-	-	-
	<b>TOTAL</b>	<b>6,096,050,052.64</b>	<b>6,480,000,000.00</b>	<b>383,949,947.36</b>	<b>6,549,056,740.17</b>
	<b>Note</b>				
	<b>a) Pension charge for 2021</b>				
	<b>Pension expense for the year ended 2020 is determined as follows</b>	<b>N</b>			
	Closing balance-pension arrears	10,516,598,795.73			
	Payments made during the year	6,096,050,052.64			
	Additional Pension Liabilities	- 16,016,596,675.43			
	<b>Pension expense for year ended 31 December 2021</b>	<b>596,052,172.94</b>			



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

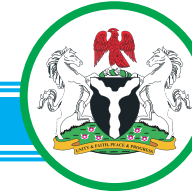
13	OVERHEAD COSTS				
13.1	OVERHEAD COSTS BY FUNCTION		2021		2020
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		N	N	N	N
	TRAVEL & TRANSPORT	1,461,116,052.48	1,423,529,953.00	- 37,586,099.48	1,027,242,104.94
	UTILITIES	628,964,866.00	122,410,298.00	- 506,554,568.00	667,405,363.94
	MATERIALS & SUPPLIES	156,150,033.00	176,059,676.00	- 19,909,643.00	118,609,859.22
	MAINTENANCE SERVICES	650,265,276.21	1,194,215,449.00	- 543,950,172.79	494,234,811.48
	TRAINING	204,859,728.92	1,447,568,720.00	- 1,242,708,991.08	204,898,609.00
	OTHER SERVICES	74,718,903.48	100,324,992.00	- 25,606,088.52	643,506,869.00
	CONSULTING & PROFESSIONAL SERVICES	233,142,310.52	106,608,400.00	- 126,533,910.52	1,345,070,788.00
	BANK CHARGES AND INSURANCE PREMIUM	93,691,502.41	-	- 93,691,502.41	-
	MISCELLANEOUS EXPENSES	16,359,170,118.93	11,596,782,512.00	- 4,762,387,606.93	7,142,557,098.48
	<b>TOTAL</b>	<b>19,862,078,791.95</b>	<b>16,167,500,000.00</b>	<b>- 3,694,578,791.95</b>	<b>11,643,525,504.06</b>

13.2	OVERHEAD COSTS BY SECTOR		2021		
		ACTUAL	BUDGET	VARIANCE	
		N	N	N	
	<b>ADMINISTRATIVE SECTOR</b>				
	GOVERNMENT HOUSE (412)	6,358,760,764.23	5,272,575,000.00	- 1,086,185,764.23	4,015,153,150.22
	HOUSE OF ASSEMBLY (413)	996,831,100.00	1,000,000,000.00	- 3,168,900.00	1,255,402,238.64
	SSG' OFFICE (414)	1,149,225,309.15	3,160,000,000.00	- 2,010,774,690.85	323,387,823.03
	SSG's OFFICE(CABINET & SECURITY) (414)	3,923,056,823.20	-	- 3,923,056,823.20	1,766,231,222.50
	SSG'S OFFICE.(ESACON) (414)	2,921,000.00	-	- 2,921,000.00	3,741,500.00
	SSG' OFFICE(SPECIAL DUTIES) (414)	1,861,745.00	-	- 1,861,745.00	2,182,000.00
	DEPUTY GOVERNOR'S OFFICE (415)	348,758,990.50	300,000,000.00	- 48,758,990.50	235,100,077.00
	AUDITOR GENERAL STATE (416)	30,231,080.44	60,000,000.00	- 29,768,919.56	16,636,041.64
	CSC (417)	23,242,650.00	30,000,000.00	- 6,757,350.00	17,085,220.00
	OFFICE OF THE LOCAL GOVT. AUDIT (427)	750,000.00	12,000,000.00	- 11,250,000.00	1,060,000.00
	LOCAL GOVT. SERVICE COMM (432)	3,956,900.00	24,000,000.00	- 20,043,100.00	3,200,000.00
	MINISTRY OF INFORMATION AND STRATEGY (433)	37,398,690.00	50,000,000.00	- 12,601,310.00	14,132,000.00
	OFFICE OF HEAD OF SERVICE (440)	173,636,817.08	136,800,000.00	- 36,836,817.08	88,842,223.00
	NIGER STATE HOUSE OF ASSEMBLY SERVICE COMMISSION.	4,902,000.00	10,000,000.00	- 5,098,000.00	1,800,000.00
	NIGER STATE FIRE SERVICE.	27,000,000.00	24,000,000.00	- 3,000,000.00	8,000,000.00
	NIGER STATE FISCAL RESPONSIBILITY COMMISSION	8,335,016.67	12,000,000.00	- 3,664,983.33	8,982,720.00
	NIGER STATE INDEPENDENT ELECTORAL COMMISSION	31,300,000.00	10,000,000.00	- 21,300,000.00	6,500,000.00
	N.S.E.M.A	87,915,680.00	8,000,000.00	- 79,915,680.00	63,699,400.00
	PUBLIC PROCUREMENT BOARD (PPB)	1,200,000.00	8,000,000.00	- 6,800,000.00	1,767,003.33
	NIGER STATE TELEVISION CORPORATION, MINNA	1,001,920.00	6,000,000.00	- 4,998,080.00	231,360.00
	NIGER STATE MEDIA CORPORATION (RADIO DIVISION)	1,001,920.00	8,000,000.00	- 6,998,080.00	2,360,600.00
	NIGER STATE PILGRIMS WELFARE COMMISSION	37,860,800.00	12,000,000.00	- 25,860,800.00	21,750,000.00
	NIGER STATE MEDIA CORPORATION (PRINTING & PUB. DIV.)	9,251,920.00	16,000,000.00	- 6,748,080.00	231,360.00



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



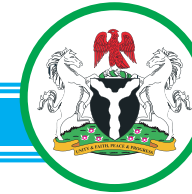
## Notes To The Account (Contd...)

NIGER STATE PENSION BOARD	1,251,920.00	2,000,000.00	748,080.00	3,196,314.00
NGSACA	876,600.00	10,000,000.00	9,123,400.00	4,750,000.00
PPP AGENCY	1,773,760.00	3,000,000.00	1,226,240.00	462,720.00
SUSTAINABLE DEVELOPMENT GOALS (SDGs)	2,300,000.00	3,000,000.00	700,000.00	33,320,000.00
NEW PARTNERSHIP FOR AFRICA DEV'T (NEPAD)	1,773,760.00	2,000,000.00	226,240.00	462,720.00
NGHFS, N-POWER, GEEP 7 SCTU	-	-	-	-
<b>TOTAL ADMIN SECTOR</b>	<b>13,268,377,166.27</b>	<b>10,179,375,000.00</b>	<b>3,089,002,166.27</b>	<b>7,899,667,693.35</b>
<b>ECONOMIC SECTOR</b>				
MINISTRY OF FINANCE (420)	1,870,036,660.42	1,500,000,000.00	370,036,660.42	1,296,428,807.08
PLANNING COMMISSION (429)	26,918,872.00	100,000,000.00	73,081,128.00	79,340,580.00
MINISTRY OF WORKS. (421)	5,365,000.00	8,000,000.00	2,635,000.00	3,995,340.50
MINISTRY OF TRANSPORT. (442)	33,366,366.00	10,000,000.00	23,366,366.00	4,094,400.00
MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT. (422)	8,188,400.00	25,000,000.00	16,811,600.00	3,956,060.00
MINISTRY: LIVESTOCK AND FISHERIES DEVELOPMENT. (443)	36,905,498.50	28,000,000.00	8,905,498.50	15,534,612.69
MINISTRY OF INVESTMENT COMMERCE & COOPERATIVE (425)	3,612,000.00	8,000,000.00	4,388,000.00	7,653,900.00
MINISTRY: LANDS & HOUSING (436)	7,200,000.00	23,500,000.00	16,300,000.00	4,443,000.00
MINISTRY : WATER RESOURCES & DAMS DEVELOPMENT (438)	154,722,103.48	18,000,000.00	136,722,103.48	14,200,200.00
MINISTRY OF TOURISM & CULTURE. (448)	45,930,000.00	38,000,000.00	7,930,000.00	18,709,000.00
MINISTRY OF MINERALS RESOURCES (437)	12,105,000.00	10,000,000.00	2,105,000.00	6,586,100.00
NIGER STATE URBAN DEVELOPMENT BOARD, MINNA	3,305,680.01	8,000,000.00	4,694,319.99	309,440.01
NIGER STATE ELECTRICITY BOARD	56,309,709.24	4,000,000.00	52,309,709.24	72,299,641.00
NIGER STATE BUREAU OF STATISTICS	3,800,000.00	14,000,000.00	10,200,000.00	2,200,000.00
NIGER STATE SIGNAGE AND ADVERTISEMENT AGENCY(NISSA)	3,500,000.02	20,000,000.00	16,499,999.98	1,958,333.34
BARO PORT AGENCY	2,300,000.00	6,000,000.00	3,700,000.00	1,200,000.00
NIGER STATE HOUSING CORPORATION	1,773,760.00	10,000,000.00	8,226,240.00	14,462,720.00
NIGER STATE AGRICULTURAL MECHANIZATION DEVELOPMENT AGENCY. (NAMDA)	1,992,266.65	5,000,000.00	3,007,733.35	771,199.99
NS GEOGRAPHICAL INFORMATION SYSTEM (NIGIS)	1,840,000.00	6,000,000.00	4,160,000.00	480,000.00
NIGER STATE COMMODITY AND EXPORT PROMOTION AGENCY	7,228,900.00	6,000,000.00	1,228,900.00	1,578,500.00
NIGER STATE INVESTMENT PROMOTION AGENCY	1,225,000.00	3,000,000.00	1,775,000.00	175,000.00
NIGER STATE INDUSTRIAL PARK DEVELOPMENT AGENCY	751,280.00	3,000,000.00	2,248,720.00	154,239.67
NIGER STATE NIGROMA	886,880.00	4,000,000.00	3,113,120.00	65,572,451.25
NIGER STATE COLLEGE OF AGRICULTURE	-	-	-	-
NIGER STATE COUNCIL FOR ARTS AND CULTURE	2,645,000.00	6,000,000.00	3,355,000.00	690,000.00
NIGER STATE TOURISM CORPORATION	3,565,440.01	4,000,000.00	434,559.99	4,138,633.34
BOARD OF INTERNAL REVENUE	-	-	-	-
MICRO FINANCE AGENCY	3,410,000.00	6,000,000.00	2,590,000.00	1,050,000.00
UNDP SPMA's OFFICE	-	2,000,000.00	2,000,000.00	750,000.00
RUWATSAN AGENCY	876,600.00	6,000,000.00	5,123,400.00	192,800.00
OPEN GOVERNANCE PROG.	-	-	-	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



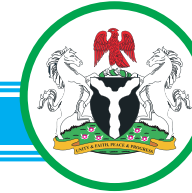
## Notes To The Account (Contd...)

NIGER STATE LIVESTOCK & FISHERIES INSTITUTE	-	-	-	-
ACCOUNTANT GENERAL'S OFFICE	49,622,489.25	75,000,000.00	25,377,510.75	39,100,000.00
BANK CHARGES AND INSURANCE PREMIUM	93,691,502.41	-	93,691,502.41	-
DIRECTORATE OF SURE-P/ SDGs	15,300,788.05	-	15,300,788.05	-
NIGER STATE WATER BOARD	-	-	-	-
N.S.T.A	-	-	-	-
NIGER STATE DEVELOPMENT COMPANY	487,500.00	-	487,500.00	-
ZUMA MINERAL DEV. COMPANY LTD	-	3,000,000.00	3,000,000.00	150,000.00
MIDLAND PETROGAS LTD	-	-	-	-
NIGER STATE UNIVERSITY OF EDUCATION	-	-	-	-
NIGER STATE PRIVATE HEALTH ESTABLISHMENT BOARD	1,670,000.00	3,000,000.00	1,330,000.00	-
NIGER STATE YOUTH EMPLOYMENT & SOCIAL OPERATION (YESSO)	-	-	-	-
<b>TOTAL ECONOMIC SECTOR MINISTRY</b>	<b>2,460,532,696.04</b>	<b>1,962,500,000.00</b>	<b>498,032,696.04</b>	<b>1,662,174,958.86</b>
<b>LAW AND JUSTICE SECTOR</b>				
MINISTRY: JUSTICE (418)	1,082,063,203.25	1,003,925,000.00	78,138,203.25	429,800,435.69
HIGH COURT OF JUSTICE AND AREA COURTS DIVISION (419)	536,664,463.36	355,000,000.00	181,664,463.36	290,481,076.44
SHARIA COURT OF APPEAL (419)	152,510,184.00	355,000,000.00	202,489,816.00	129,726,300.00
N/STATE JUDICIAL SERVICE COMMISSION (426)	16,130,000.00	20,000,000.00	3,870,000.00	11,800,000.00
NIGER STATE LAW REFORM COMMISSION	6,488,400.00	8,000,000.00	1,511,600.00	5,446,000.00
DIRECTORATE OF CHILD RIGHT AGENCY	3,300,000.00	4,000,000.00	700,000.00	-
JFLA/CAILS	-	-	-	-
SHARIA COMMISSION	-	5,000,000.00	5,000,000.00	-
<b>GRAND TOTAL LAW AND JUSTICE SECTOR</b>	<b>1,797,156,250.61</b>	<b>1,750,925,000.00</b>	<b>46,231,250.61</b>	<b>867,253,812.13</b>
<b>SOCIAL SECTOR</b>				
MINISTRY OF EDUCATION. (423)	1,057,947,760.32	958,020,000.00	99,927,760.32	528,801,531.60
MINISTRY OF TERTIARY EDUCATION. (446)	46,311,000.00	85,000,000.00	38,689,000.00	16,139,504.40
MINISTRY OF HEALTH (424)	135,251,116.92	240,000,000.00	104,748,883.08	26,806,618.00
MINISTRY: WOMEN AFFAIRS & SOCIAL DEVELOPMENT.(435)	171,278,277.50	155,000,000.00	16,278,277.50	125,607,000.00
MINISTRY: LOCAL GOVT. & CHIEFTANCY AFFAIRS. (439)	1,200,000.00	12,000,000.00	10,800,000.00	2,247,000.00
MINISTRY OF YOUTH DEVELOPMENT (444)	12,795,000.00	40,000,000.00	27,205,000.00	29,396,000.00
MINISTRY OF SPORT DEVELOPMENT (449)	83,040,000.00	54,680,000.00	28,360,000.00	99,594,223.78
MINISTRY: ENVIRONMENT (450)	27,667,056.00	15,000,000.00	12,667,056.00	15,456,500.00
NIGER STATE AGENCY FOR MASS EDUCATION, MINNA	652,610.82	5,000,000.00	4,347,389.18	231,360.00



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

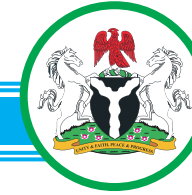
NIGER STATE TORNADOES CLUB, MINNA	1,001,920.00	200,000,000.00	198,998,080.00	29,500,000.00
NIGER STATE POLYTECHNIC ZUNGERU	293,779,904.00	-	293,779,904.00	-
NIGER STATE COLLEGE OF EDUCATION	24,000,000.00	-	24,000,000.00	-
NIGER STATE SEC. SCH. BOARD	-	4,000,000.00	4,000,000.00	942,800.00
NIGER STATE SCIENCE & TECH. SCH. BOARD	3,225,360.00	5,000,000.00	1,774,640.00	910,666.67
NIGER STATE LIBRARY BOARD	2,826,133.33	5,000,000.00	2,173,866.67	212,720.00
NISEPA	815,426.67	75,000,000.00	74,184,573.33	79,975,076.00
SCHOLARSHIP BOARD	159,541,000.00	30,000,000.00	129,541,000.00	42,731,360.00
SUBEB	21,001,920.00	200,000,000.00	178,998,080.00	20,000,000.00
IBB UNIVERSITY	84,368,577.80	-	84,368,577.80	12,600,000.00
HOSPITAL MANAGEMENT BOARD	-	10,000,000.00	10,000,000.00	13,734,400.00
PRIMARY HEALTH CARE DEV. AGENCY	82,947,614.67	12,000,000.00	70,947,614.67	600,000.00
NIGER STATE PRIVATE SCHOOLS BOARD	2,790,000.00	5,000,000.00	2,210,000.00	462,300.00
NIGER STATE BOOK DEVELOPMENT AGENCY	1,772,150.00	3,000,000.00	1,227,850.00	250,000.00
QUALITY ASSURANCE & STANDARD AGENCY FOR SCHOOL	1,062,500.00	4,000,000.00	2,937,500.00	462,720.00
COLLEGE OF NURSING SCIENCE, BIDA	1,773,760.00	-	1,773,760.00	-
COLLEGE OF NURSING AND MIDWIFERY, KONTAGORA.	-	-	-	-
COLLEGE OF MIDWIFERY, MINNA	-	-	-	-
SCHOOL OF HEALTH TECH. T/MAGAJIYA	-	-	-	-
SCHOOL OF HEALTH TECH. MINNA	-	-	-	-
NIGER STATE CONTRIBUTORY HEALTH SCHEME	-	10,000,000.00	10,000,000.00	250,000.00
NIGER STATE SPORTS CONTROL BOARD	3,450,000.00	-	3,450,000.00	-
IBB SPECIALISED HOSPITAL	-	32,000,000.00	32,000,000.00	12,158,958.60
NIGER STATE DRUG AND CONSUMABLES MANAGEMENT DEVELOPMENT AGENCY	6,700,000.00	5,000,000.00	1,700,000.00	510,000.00
CASH TRANSFER AGENCY	1,955,000.00	6,000,000.00	4,045,000.00	360,000.00
BUREAU OF RELIGIOUS AFFAIRS	44,735,000.00	34,000,000.00	10,735,000.00	31,784,000.00
MINNA AIRPORT CITY PROJECT/FREE TRADE ZONE	575,000.00	3,000,000.00	2,425,000.00	150,000.00
CBN ANCHOR BORROWERS PROGRAMME	-	12,000,000.00	12,000,000.00	2,667,110.66
NIGER STATE LIQUOR BOARD	-	-	-	-
Teacher Professional Development Institute	61,548,591.00	50,000,000.00	11,548,591.00	119,887,190.01
ZAKAT BOARD	-	5,000,000.00	5,000,000.00	-
Social Investment Programme (SIP)	-	2,000,000.00	-	-
<b>TOTAL SOCIAL SECTOR MINISTRY</b>	<b>2,336,012,679</b>	<b>2,274,700,000</b>	<b>61,312,679</b>	<b>1,214,429,040</b>
<b>TOTAL</b>	<b>19,862,078,792</b>	<b>16,167,500,000</b>	<b>3,694,578,792</b>	<b>11,643,525,504</b>





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

COVID-19 OVERHEAD COSTS				
GOVERNMENT HOUSE (412)	-	-	-	-
SSG' OFFICE (414)	-	-	-	485,081,734.54
MINISTRY OF INFORMATION AND STRATEGY (433)	-	-	-	21,198,000.00
MINISTRY OF TRANSPORT. (442)	-	-	-	6,141,600.00
MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT. (422)	-	-	-	5,934,090.00
MINISTRY OF EDUCATION. (423)	-	-	-	793,202,297.40
MINISTRY OF TERTIARY EDUCATION. (446)	-	-	-	24,209,256.60
MINISTRY OF HEALTH (424)	-	-	-	40,209,927.00
IBB SPECIALISED HOSPITAL	-	-	-	-
NISEPA	-	-	-	119,962,614.00
HOSPITAL MANAGEMENT BOARD	-	-	-	20,601,600.00
BUREAU OF RELIGIOUS AFFAIRS	-	-	-	47,676,000.00
<b>Total</b>	-	-	-	<b>1,564,217,119.54</b>

14	GRANTS & CONTRIBUTIONS	2021			2020
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		N	N	N	N
	CONTRIBUTION TO BIR CONSULTANT	1,283,643,105.25	-	-	896,720,538.42
	HEALTH CARE DEDUCTION	66,666,666.64			
	DEDUCTION FOR THE LIQUIDATION OF JUDGEMENT	10,435,840.75			
	PURCHASE OF FED.ACCT.DISTRIBUTN(S.W).	9,321,595.08			
	ECOLOGICAL FUNDS DISTRIBUTION	961,804,197.78			
	Open Governance Programme	-	-	-	828,651,629.44
	House of Assembly	-	-	-	675,000,000.00
	10% TO LOCAL GOVERNMENTS	1,271,290,635.35	-	-	896,720,538.42
	<b>TOTAL</b>	<b>3,603,162,040.85</b>	<b>-</b>	<b>-</b>	<b>3,297,092,706.28</b>

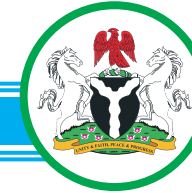
15	SUBSIDIES	2021			2020
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	-	-
	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	-	-	-	-
	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

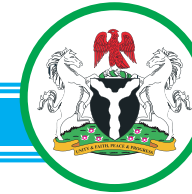
16	DEPRECIATION CHARGES		
16.1	DEPRECIATION CHARGES - PPE		
		2021	2020
		N	N
	DEPRECIATION CHARGES - LAND & BUILDINGS	703,381,060.27	631,721,908.42
	DEPRECIATION CHARGES - INFRASTRUCTURE	6,088,864,694.17	3,978,491,452.87
	DEPRECIATION CHARGES - PLANT & MACHINERY	278,698,410.73	91,078,141.76
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	978,777,466.88	552,270,535.35
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	237,117,292.70	237,073,167.70
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	110,965,383.95	104,432,309.25
	<b>TOTAL</b>	<b>8,397,804,308.71</b>	<b>5,595,067,515.35</b>
	<b>TOTAL DEPRECIATION CHARGES</b>	<b>8,397,804,308.71</b>	<b>5,595,067,515.35</b>

17	IMPAIRMENT CHARGES		
17.1	IMPAIRMENT CHARGES - PPE		
		2021	2020
	IMPAIRMENT CHARGES - LAND & BUILDINGS	-	-
	IMPAIRMENT CHARGES - INFRASTRUCTURE	-	-
	IMPAIRMENT CHARGES - PLANT & MACHINERY	-	-
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	-	-
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	-	-
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
	<b>IMPAIRMENT CHARGES - INVESTMENT PROPERTY</b>		
		2021	2020
	IMPAIRMENT CHARGES - LAND & BUILDINGS	-	-
	IMPAIRMENT CHARGES - INFRASTRUCTURE	-	-
	IMPAIRMENT CHARGES - PLANT & MACHINERY	-	-
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	-	-
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	-	-
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
	<b>IMPAIRMENT CHARGES - INTANGIBLE ASSETS</b>		
		2021	2020
	IMPAIRMENT CHARGES - GOODWILL	-	-
	IMPAIRMENT CHARGES - PATENT RIGHT	-	-
	IMPAIRMENT CHARGES - COPYRIGHT	-	-
	IMPAIRMENT CHARGES - TRADE MARK	-	-
	IMPAIRMENT CHARGES - FRANCHISE	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

IMPAIRMENT CHARGES - INVESTMENTS		2021	2020
	IMPAIRMENT CHARGES - INVESTMENTS	1,379,412.32	-
	<b>TOTAL</b>	<b>1,379,412.32</b>	<b>-</b>
	Note: This represents a fall in value of investments from N2,972,280,417 in 2020 to N2,970,901,005 in 2021	-	-
	<b>TOTAL IMPAIRMENT CHARGES</b>	<b>1,379,412.32</b>	<b>-</b>

18	AMMORTIZATION CHARGES	2021	2020
		N	N
	AMMORTIZATION CHARGES - SOFTWARE	98,977,823.21	98,977,823.21
	<b>TOTAL</b>	<b>98,977,823.21</b>	<b>98,977,823.21</b>

19	BAD DEBT CHARGES	2021	2020
19.1	FOREIGN BAD DEBTS CHARGES		
		2021	2020
	BILATERAL BAD DEBTS CHARGES	-	-
		-	-
19.1	DOMESTIC BAD DEBTS CHARGES		
		2021	2020
	BAD DEBTS CHARGES - STATES	-	-
	BAD DEBTS CHARGES - LOCAL GOVERNMENTS	-	-
	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS & AGENCIES	-	-
	BAD DEBTS CHARGES - COMMERCIAL DEBTS	-	-
	BAD DEBTS CHARGES - OTHER DEBTS	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

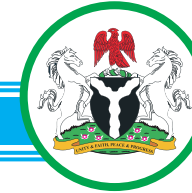
  

20	PUBLIC DEBT CHARGES	2021	2020
20.1	FOREIGN INTEREST / DISCOUNT (PER LOAN)		
		2021	2020
		N	N
	FOREIGN LOAN INTEREST CHARGES		
	FOREIGN INTEREST CHARGES	4,044,365.17	0
	<b>TOTAL</b>	<b>4,044,365.17</b>	<b>-</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



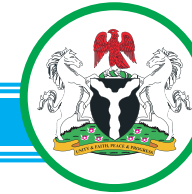
## Notes To The Account (Contd...)

<b>20.2</b>	<b>DOMESTIC INTEREST / DISCOUNT PER LOAN</b>			
		<b>2021</b>	<b>2020</b>	
		<b>-N</b>	<b>-N</b>	
	DOMESTIC INTEREST /	3,962,651,598.36	3,818,347,753.86	
	DOMESTIC INTEREST /D	-	-	
	<b>TOTAL</b>	<b>3,962,651,598.36</b>	<b>3,818,347,753.86</b>	
	<b>TOTAL INTEREST</b>	<b>3,966,695,963.53</b>	<b>3,818,347,753.86</b>	
<b>20.3</b>	<b>INSURANCE PREMIUM</b>			
	INTEREST - INTERNAL PUBLIC DEBT	-	-	
<b>21</b>	<b>GAIN/ LOSS ON DISPOSAL OF ASSET</b>	<b>NBV (A)</b>	<b>SALE RECEIPT (B)</b>	<b>GAIN/ LOSS FROM SALE (A - B)</b>
	DISPOSAL OF PPE	-	-	-
	DISPOSAL OF INVESTMENT PROPERTY	-	-	-
	DISPOSAL OF INTANGIBLE ASSET	-	-	-
		-	-	-
<b>22</b>	<b>GAIN/ LOSS ON EXCHANGE TRANSACTION</b>	<b>2021</b>	<b>2020</b>	
	GAIN ON EXCHANGE TRANSACTION	-	-	
	LOSS ON EXCHANGE TRANSACTION	1,163,747,106.18	-	
		1,163,747,106.18	-	
<b>23</b>	<b>MINORITY INTEREST SHARE OF SURPLUS/ (DEFICIT)</b>			
		<b>2021</b>	<b>2020</b>	
	MINORITY INTEREST SHARE OF SURPLUS/ (deficit)	-	-	
	This represents share of surplus/ deficit due to outsiders/ 3rd parties during the year under review			
<b>24</b>	<b>CASH AND CASH EQUIVALENTS</b>			
	This represents closing balance of cash at hand and held in Banks			



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



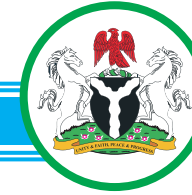
## Notes To The Account (Contd...)

24.1	CASH HELD BY MINISTRIES, DEPARTMENTS & AGENCIES	2021	2020
		N	N
	<b>ADMINISTRATIVE SECTOR</b>		
	HEAD OF SERVICE	13,199,996.77	4,331.81
	DEPUTY GOVERNORS OFFICE	27,809.47	48,684.72
	NEWSLINE	1,776.75	483,646.75
	SPECIAL DUTIES	3,114,813.01	31,784.50
	STATE AUDIT	13,591.07	7,685.57
	LOCAL GOVT SERVICE COMMISSION	22,960.19	32,720.00
	FISCAL RESP COMMISSION	30,056.02	2,866.27
	BROADCASTING CORP. N/S	2,972.50	4,797.68
	HOUSE OF ASSEMBLY	140,324.81	1,904,132.34
	NSTV	2,907.21	3,359.71
	STATE PENSION BOARD	4,967.15	3,737,989.20
	SDG	397.63	172,590.28
	SSG'S OFFICE	8,272.01	3,097,911.97
	LOCAL GOVT AUDIT	2,859.39	3,285.39
	GOVT HOUSE	160,632,082.17	30,004,856.32
	POLITICAL BUREAU	-	-
	SACA	3,344.62	4,512.95
	ESACON	321.08	2,337.41
	PUBLIC PROCUREMENT BOARD	94,865.99	3,080.67
	FIRE SERVICE	1,461.53	3,659.03
	CABINET & SECURITY	336,039.79	71,599,491.75
	CIVIL SERVICE COMMISSION	5,748.11	2,062.10
	NIGER STATE INEC	5,365.15	18,064.85
	PILGRIMS WELFARE COMMISSION	904.70	51,456.45
	MINISTRY OF INFORMATION	2,000,708.10	8,919.60
	NSEMA	10,746.25	5,759.58
	<b>TOTAL FOR ADMINISTRATIVE SECTOR</b>	<b>179,665,291.47</b>	<b>111,239,986.90</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



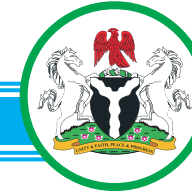
## Notes To The Account (Contd...)

<b>ECONOMIC SECTOR</b>		
MINISTRY OF WORKS	56,513,492.98	14,724.76
NIGER STATE DEV. COMPANY	37,104,160.60	97,716,789.58
MINISTRY OR WATER RESOURCES	31,956.97	65,201.04
MIN. OF TRANSPORT	7,646,075.55	201,835.05
DEBT MGT OFFICE	7,865.82	4,537.81
MIN. OF SOLID MINERAL RES	4,228.18	6,385.43
HOUSING CORPORATION	84,325,508.67	84,205,775.05
NIGER STATE WATER BOARD	266,027.68	30,264,460.25
BUREAU OF STATISTICS	4,941.95	62,031.45
MIN. OF FISHERIES & ANIMAL	1,552,174.06	10,405.07
MIN. OF TOURISM & CULTURE	1,999,291.89	10,104.68
INDUSTIAL PARK	8,931.63	8,442.80
ONE STOP INVESTMENT CENTRE	147.64	5,770.39
ACCOUNTANT GENERAL'S OFFICE	8,183.81	79,673.06
COMMERCE & INVESTMENT	1,162.34	11,325.91
TOURISM CORPORATION	3,622.46	5,440.79
MIN. OF FINANCE (CENT. ACCT)	4,455,743,655.79	4,586,523,781.45
FADAMA	20,902.47	21,495.03
RURAL ELECTRIFICATION BOARD	11,912,561.45	8,485,793.89
EXPORT PROMOTION AGENCY	4,521,913.07	8,805,236.66
PLANNING COMMISSION	10,554,657.68	6,903,729.29
MINISTRY OF FINANCE (EXCO)	120,001,151.28	53,756,066.96
NSTA	71,887.46	200,062.91
SMES & MICRO FINANCE AGENCY	2,822.15	3,287.65
COUNCIL FOR ART & CULTURE	3,671.92	1,922.93
NAMDA	1,256,981.52	55,650,992.39
NIGROMA	20,570.62	103,244.62
URBAN DEVELOPMENT BOARD	20,874.23	32,611.33
NSPDI	964,790.85	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



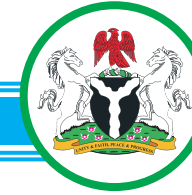
## Notes To The Account (Contd...)

N/S INTERNAL REVENUE SERVICE	6,986,051.11	648,158.32
RURAL WATER SUPPLY & SAN	1,156.46	538.04
MINISTRY OF LANDS & HOUSING	17,037.45	4,027.22
MINISTRY OF AGRICULTURE	25,983.24	2,038,729.24
MINISTRY OF ENVIRONMENT	1,513,365.61	5,915.78
ZUMA MINERALS DEVELOPMENT	6,288.19	1,123.02
<b>TOTAL FOR ECONOMIC SECTOR</b>	<b>4,803,124,094.78</b>	<b>4,935,859,619.85</b>
<b>LAW &amp; JUSTICE SECTOR</b>		
HIGH COURT OF JUSTICE	22,565.25	69,847.33
LAW REFORM COMMISSION	4,051.32	3,184.90
MINISTRY OF JUSTICE	1,482.17	4,217.17
JFLA COLLEGE OF LEGAL STUDIES	1,011,302.56	701,124.24
SHARIA COMMISSION	-	-
SHARIA COURT OF APPEAL	4,804.45	56,909.95
JUDICIARY SERVICE COMMISSION	11,182.65	1,404,462.65
<b>TOTAL FOR LAW &amp; JUSTICE SECTOR</b>	<b>1,055,388.40</b>	<b>2,239,746.24</b>
<b>SOCIAL SECTOR</b>		
SCHOOL OF HEALTH TECH. MINNA	19,609,775.98	20,758,709.68
MIN. OF WOMEN AFFAIRS	7,845.50	10,071.50
BUREAU OF RELIGIOUS AFFAIRS	3,908.66	4,809.66
MINISTRY OF HEALTH	7,252.06	18,358.69
ZAKA'AK & ENDOWMENT BOARD		-
MIN. OF TERTIARY EDUCATION	29,483.24	6,108.55
INSTITUTE OF TECH.& INNOVATION	18,146.19	118,382.94
SCHOOL OF MIDWIFERY MINNA	6,781,705.28	5,829,686.52
HOSPITAL MGT BOARD	132,952.67	709,873.24
IBB UNIVERSITY LAPAI	282,063.68	64,791,743.68
MIN, FOR LOCAL GOVT	1,834.62	502,182.62
SCIENCE & TECHNICAL S. BOARD	6,937.88	3,496.88
SUBEB	812,349.55	3,391,124.51
N/S TEACHER PROFESSIONAL DEV. INST.	-	19061733.57
NISSA"AN	3,232,336.91	2,027,068.33
COLLEGE OF EDUCATION	833,495.40	19,748,730.02



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



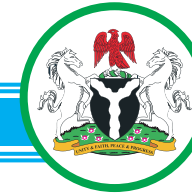
## Notes To The Account (Contd...)

	NOMADIC AFFAIRS	1,596.00	1,768.00
	IBB SPECIALIST HOSPITAL	1,996,689.05	2,918,216.76
	COLLEGE OF AGRIC MOKWA	417,035.98	1,096,102.41
	MINISTRY OF EDUCATION	1,459.10	246,731.57
	NIGRER STATE POLYTECHNIC	1,090,432.05	2,945,465.13
	NSPHCDA	4,281,313.87	469,488.37
	SECONDARY EDUCATION BOARD	3,859.78	2,814.26
	MIN.OF SPORT DEVELOPMENT	12,271,118.84	8,303.57
	MIN OF YOUTH	7,014.45	1,292.31
	AGENCE FOR MASS EDUCATION	4,224.28	1,972.78
	SCHOLARSHIP BOARD	3,177.67	572,908.93
	LIBRARY BOARD	277.69	1,255.82
	SCHOOL OF NURSING BIDA	24,247.36	13,190.20
	SCH. OF HEALTH TUNGA MANGAJIYA	496,765.10	241,869.80
	N/S PRIVATE SCHOOL BOARD	7,697,086.79	-
	NSDHCMA	874.05	8,413.33
	NISEPA	2,760,113.67	5,926.99
	SCHOOL OF NURSING KONTAGORA	62,831.74	-
	CONTRIBUTORY HEALTH AGENCY	87,427.19	-
	<b>TOTAL FOR SOCIAL SECTOR</b>	<b>62,967,632.28</b>	<b>145,517,800.62</b>
	<b>TOTAL OF MDA CASH BALANCES</b>	<b>5,046,812,406.93</b>	<b>5,194,857,153.61</b>
	<b>GRAND CASH TOTAL</b>	<b>5,046,812,406.93</b>	<b>5,194,857,153.61</b>
<b>24.3</b>	<b>CASH HELD: EXTERNAL LOANS</b>		
		<b>2021</b>	<b>2020</b>
	BAL. C/D	-	-
	TOTAL LOAN RECEIVED DURING THE YEAR	-	-
		-	-
	AMOUNT UTILISED DURING THE YEAR	-	-
	BAL. B/D	-	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

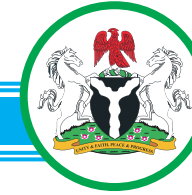
<b>25</b>	<b>INVENTORIES</b>		
		<b>2021</b>	<b>2020</b>
	ENGINEERING STORES	-	-
	MEDICAL STORES	-	-
	INDUSTRIAL & CHEMICAL STORES	-	-
	AMMUNITIONS	-	-
	FUEL & LUBRICANTS	-	-
	AGRICULTURAL INPUTS	-	-
	FARM STOCK	-	-
	SCHOLASTIC MATERIALS	-	-
	STATIONERIES STORES	-	-
	PRINTED MATERIALS	-	-
	BUILDING MATERIALS	-	-
	STRATEGIC STOCK PILES	-	-
	UNISSUED CURRENCY	-	-
	STAMPS	-	-
	PROPERTY HELD FOR SALE	-	-
	OTHER STOCK	-	-
	WORK-IN-PROGRESS	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>26</b>	<b>RECEIVABLES</b>		
		<b>2021</b>	<b>2020</b>
		<b>N</b>	<b>N</b>
	AMOUNT DUE FROM NCR	-	2,624,372,664.32
	DEDUCTIONS AT SOURCE NOT APPLIED FOR LOAN REPAYMENTS	484,620,684.38	231,849,321.71
	<b>TOTAL</b>	<b>484,620,684.38</b>	<b>2,624,372,664.32</b>
<b>27</b>	<b>PREPAYMENTS/ ARREARS OF REVENUE</b>		
		<b>2021</b>	<b>2020</b>
	PREPAYMENTS	-	-
	ARREARS OF REVENUE	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>28</b>	<b>LOANS GRANTED</b>		
<b>28.1</b>	<b>LOCAL LOANS</b>		
		<b>2021</b>	<b>2020</b>
	LOAN TO STATE GOVERNMENTS	-	-
	LOAN TO LOCAL GOVERNMENTS	-	-
	LOAN TO GOVERNMENT OWNED COMPANIES	-	-
	LOAN TO PRIVATE COMPANIES	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



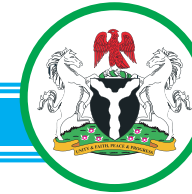
## Notes To The Account (Contd...)

28.2	FOREIGN LOANS	2021	2020
	LOAN TO FOREIGN GOVERNMENTS	-	-
	LOAN TO FOREIGN/INTERNATIONAL ORGANIZATIONS	-	-
	LOAN TO FOREIGN COMPANIES	-	-
	SUB TOTAL	-	-
	TOTAL LOAN GRANTED	-	-
29	INVESTMENTS		
29.1	LOCAL INVESTMENTS	2021	2020
	FIXED DEPOSITS	N	N
	LOCAL INVESTMENTS: QUOTED COMPANIES		
	GUARANTY BANK	1,181,804.00	1,409,074.00
	NIG INSURANCE PLC	60,418.80	60,418.80
	NIG BREWERY	1,075,400.00	1,290,480.00
	OANDO PLC	56,151.68	44,464.00
	VERITAS KAPITAL PLC	6,720,000.00	7,680,000.00
	WAPCO	573,750.00	562,500.00
	GILT-EDGED SECURITIES	574,033,000.00	574,033,000.00
	<b>SUB-TOTAL</b>	<b>583,700,524.48</b>	<b>585,079,936.80</b>
	LOCAL INVESTMENTS: UNQUOTED COMPANIES		
	NORTH SOUTH POWER COMPANY	2,387,200,480.09	2,387,200,480.09
	<b>SUB-TOTAL</b>	<b>2,387,200,480.09</b>	<b>2,387,200,480.09</b>
	<b>SUB-TOTAL</b>	<b>2,970,901,004.57</b>	<b>2,972,280,416.89</b>
	Note Guilt-edge securities refer to a portfolio of different stocks held in trust by International Standard Securities Limited on behalf of Niger State Government.		
29.2	FOREIGN INVESTMENTS	2021	2020
	FIXED DEPOSITS	N	N
	FOREIGN INVESTMENTS: QUOTED COMPANIES		
	FOREIGN INVESTMENTS: NON-QUOTED COMPANIES		
	<b>SUB-TOTAL</b>	-	-
	<b>TOTAL INVESTMENT</b>	<b>2,970,901,004.57</b>	<b>2,972,280,416.89</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



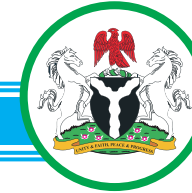
## Notes To The Account (Contd...)

30	FIXED ASSETS - PPE	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	OTHER PPE	TOTAL
	<b>COST/VALUATION</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>		<b>N</b>
	BALANCE B/FORWARD	31,586,095,421.07	39,784,914,528.74	910,781,417.65	2,209,082,141.38	948,292,670.81	522,161,546.24	73,672,130.93	76,034,999,856.82
	ADDITIONS DURING THE YEAR	3,582,957,592.56	21,103,732,412.98	1,876,202,689.64	1,706,027,726.15	176,500.00	32,665,373.51	-	28,301,762,294.84
	COVID CAPITAL EXPENDITURE	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD	<u>35,169,053,013.63</u>	<u>60,888,646,941.71</u>	<u>2,786,984,107.29</u>	<u>3,915,109,867.53</u>	<u>948,469,170.81</u>	<u>554,826,919.75</u>	<u>73,672,130.93</u>	<u>104,336,762,151.65</u>
	<b>ACCUMULATED DEPRECIATION:</b>								
	BALANCE B/FORWARD	827,351,046.40	6,031,262,390.59	135,075,090.53	911,020,777.10	364,703,485.89	173,650,332.50	-	8,443,063,123.01
	CHARGE FOR THE YEAR	703,381,060.27	6,088,864,694.17	278,698,410.73	978,777,466.88	237,117,292.70	110,965,383.95	-	8,397,804,308.71
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD	<u>1,530,732,106.67</u>	<u>12,120,127,084.76</u>	<u>413,773,501.26</u>	<u>1,889,798,243.98</u>	<u>601,820,778.59</u>	<u>284,615,716.45</u>	<u>-</u>	<u>16,840,867,431.71</u>
	<b>NET BOOK VALUE</b>								
	AS AT 31/12/2021	<u>33,638,320,906.96</u>	<u>48,768,519,856.95</u>	<u>2,373,210,606.03</u>	<u>2,025,311,623.55</u>	<u>346,648,392.22</u>	<u>270,211,203.30</u>	<u>73,672,130.93</u>	<u>87,495,894,719.94</u>
	AS AT 31/12/2020	<u>30,758,744,374.67</u>	<u>33,753,652,138.15</u>	<u>775,706,327.12</u>	<u>1,298,061,364.28</u>	<u>583,589,184.92</u>	<u>348,511,213.74</u>	<u>73,672,130.93</u>	<u>67,591,936,733.81</u>
30.1	<b>DETAILS:</b>	<u>2021</u>	<u>2020</u>						
		<b>N</b>	<b>N</b>						
	<b>LAND &amp; BUILDING</b>								
	LAND								
	LAND & BUILDINGS - OFFICE	3,582,957,592.56	4,742,453,448.14						
	LAND & BUILDINGS - RESIDENTIAL	-	2,255,415,074.04						
	SILOS	-	276,770,000.00						
	STORAGE FACILITIES								
		<u>3,582,957,592.56</u>	<u>7,274,638,522.18</u>						



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



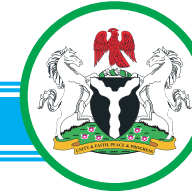
## Notes To The Account (Contd...)

<b>30.2</b>	<b>INFRASTRUCTURE</b>		
	RAILS		
	ROADS & BRIDGES	12,832,342,219.02	11,082,450,839.12
	AIRPORTS	-	
	HARBOURS/ SEA PORTS	-	
	ZOOS, PARKS & RESERVES	1,047,841,569.24	6,055,000.00
	SECURITY INSTALLATIONS/ EQUIPMENT	167,933,360.30	-
	ELECTRICITY TRANSMISSION NETWORK	456,537,070.17	-
	WATER DISTRIBUTION NETWORK	403,129,527.54	-
	SEWAGE/ DRAINAGE NETWORK	75,890,129.08	4,902,757,100.00
	DAMS	-	317,940,322.00
	BOREHOLES	720,587,757.48	523,250,000.00
	WASTE DISPOSAL EQUIPMENT	2,058,762,965.28	76,340,000.00
	sports centre	127,464,345.25	
	MEDICAL EQUIPMENT	1,138,209,078.26	-
	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	<b>1,078,688,859.35</b>	
	Environmental Management	<b>996,345,532.00</b>	-
	<b>SUB-TOTAL</b>	<b><u>21,103,732,412.98</u></b>	<b><u>16,908,793,261.12</u></b>
<b>30.3</b>	<b>PLANT &amp; MACHINERY</b>		
	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	-	271,571,875.00
	INDUSTRIAL EQUIPMENT	263,909,800.00	
	NAVIGATIONAL EQUIPMENT		
	AGRICULTURAL EQUIPMENT	<b>1,612,292,889.64</b>	95,427,075.00
	POWER PLANTS		
	POWER GENERATING SETS	-	103,812,980.00
	<b>SUB-TOTAL</b>	<b><u>1,876,202,689.64</u></b>	<b><u>470,811,930.00</u></b>
<b>30.4</b>	<b>TRANSPORTATION EQUIPMENT</b>		
	SHIPS		
	AIR CRAFTS		
	TRAINS		
	BOATS		
	MOTOR VEHICLES	1,661,875,226.15	-
	TRICYCLE		
	MOTOR CYCLES	44,152,500.00	-
	BICYCLE		
	<b>SUB-TOTAL</b>	<b><u>1,706,027,726.15</u></b>	<b><u>-</u></b>



# NIGER STATE GOVERNMENT OF NIGERIA

## AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



### Notes To The Account (Contd...)

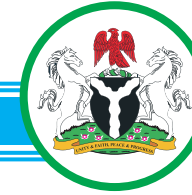
<b>30.5</b>	<b>OFFICE EQUIPMENT</b>		
	COMPUTERS	105,000.00	118,145,775.00
	PRINTERS	71,500.00	37,600,000.00
	SCANNERS	-	<b>15,500,000.00</b>
	FAX MACHINE		
	PHOTOCOPIERS	-	<b>62,000,000.00</b>
	TYPE-WRITERS		
	SHREDDING MACHINES		
	TELEVISION SETS	-	65,076,334.61
	RADIO SETS		
	AIR -CONDITIONER	-	-
	REFREGATORS		
	PROJECTORS		
	BINDING EQUIPMENT		
	<b>SUB-TOTAL</b>	<b>176,500.00</b>	<b>298,322,109.61</b>
<b>30.6</b>	<b>FURNITURE &amp; FITTINGS</b>		
	CHAIRS	9,025,840.00	-
	TABLES	11,908,033.51	-
	FILE CABINETS/ CUPBOARDS	2,500,000.00	-
	STOOLS	5,195,000.00	
	SHELVES	2,036,500.00	
	CEILING FANS	2,000,000.00	
	<b>SUB-TOTAL</b>	<b>32,665,373.51</b>	<b>-</b>
	<b>GRAND TOTAL</b>	<b>28,301,762,294.84</b>	<b>24,952,565,822.90</b>
<b>30.7</b>	<b>OTHER PPE</b>	<b>N</b>	<b>N</b>
	SERVICE CONCESSION ASSETS	-	-
	HERITAGE ASSETS		-
	emergency projects		-
	bursary	-	-
	BIOLOGICAL ASSETS	-	58,626,062.00
		<b>-</b>	<b>58,626,062.00</b>

- NOTE:**
1. There is no PPE acquired through Public Sector Combinations.
  2. Niger State Government did not carry out a revaluation exercise since there were no indicators of impairment of assets.
  3. There were not pledges or restrictions on any asset of the State
  4. Biological assets comprise trees for production of timber in future.
  5. The biological assets have been valued at cost since there is lack of information on their fair value less cost to sell.



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



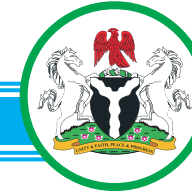
## Notes To The Account (Contd...)

31	FIXED ASSETS - INVESTMENT PROPERTY	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	TOTAL
	BALANCE B/FORWARD	-	-	-	-	-	-	-
	ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
	BALANCE C/FORWARD	-	-	-	-	-	-	-
	<b>ACCUMULATED DEPRECIATION:</b>							
	BALANCE B/FORWARD	-	-	-	-	-	-	-
	ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
	BALANCE C/FORWARD	-	-	-	-	-	-	-
	<b>NET BOOK VALUE</b>							
	AS AT 31/12/2021	-	-	-	-	-	-	-
	AS AT 31/12/2020	-	-	-	-	-	-	-
31.1	<b>DETAILS</b>							
	INVESTMENT - LAND & BUILDING							
	INVESTMENT - LAND & BUILDINGS - OFFICE	-	-					
	INVESTMENT - LAND & BUILDINGS - RESIDENTIAL	-	-					
	INVESTMENT - SILOS	-	-					
	INVESTMENT - STORAGE FACILITIES	-	-					
		-	-					
	<b>INVESTMENT - INFRASTRUCTURE</b>							
	INVESTMENT - RAILS	-	-					
	INVESTMENT - ROADS & BRIDGES	-	-					
	INVESTMENT - AIRPORTS	-	-					
	INVESTMENT - HARBOURS/ SEA PORTS	-	-					
	INVESTMENT - ZOOS, PARKS & RESERVES	-	-					
	INVESTMENT - SECURITY INSTALLATIONS/ EQUIPMENT	-	-					
	INVESTMENT - ELECTRICITY TRANSMISSION NETWORK	-	-					
	INVESTMENT - WATER DISTRIBUTION NETWORK	-	-					
	INVESTMENT - SEWAGE/ DRAINAGE NETWORK	-	-					
	INVESTMENT - DAMS	-	-					
	INVESTMENT - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	-	-					



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

	<b>INVESTMENT - PLANT &amp; MACHINERY</b>		
	INVESTMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	-	-
	INVESTMENT - INDUSTRIAL EQUIPMENT	-	-
	INVESTMENT - NAVIGATIONAL EQUIPMENT	-	-
	INVESTMENT - POWER PLANTS	-	-
	INVESTMENT - POWER GENERATING SETS	-	-
		-	-
	<b>INVESTMENT - TRANSPORTATION EQUIPMENT</b>		
	INVESTMENT - SHIPS	-	-
	INVESTMENT - AIR CRAFTS	-	-
	INVESTMENT - TRAINS	-	-
	INVESTMENT - SEA BOATS	-	-
	INVESTMENT - MOTOR VEHICLES	-	-
	INVESTMENT - TRICYCLE	-	-
	INVESTMENT - MOTOR CYCLES	-	-
	INVESTMENT - BICYCLE	-	-
		-	-
	<b>INVESTMENT - OFFICE EQUIPMENT - GENERAL</b>		
	INVESTMENT - COMPUTERS	-	-
	INVESTMENT - PRINTERS	-	-
	INVESTMENT - SCANNERS	-	-
	INVESTMENT - FAX MACHINE	-	-
	INVESTMENT - PHOTOCOPIERS	-	-
	INVESTMENT - TYPE-WRITERS	-	-
	INVESTMENT - SHREDDING MACHINES	-	-
	INVESTMENT - PROJECTORS	-	-
	INVESTMENT - BINDING EQUIPMENT	-	-
		-	-
	<b>INVESTMENT - FURNITURE &amp; FITTINGS - GENERAL</b>		
	INVESTMENT - CHAIRS	-	-
	INVESTMENT - TABLES	-	-
	INVESTMENT - FILE CABINETS/ CUPBOARDS	-	-
	INVESTMENT - TELEVISION SETS	-	-
	INVESTMENT - RADIO SETS	-	-
	INVESTMENT - AIR -CONDITIONER	-	-
	INVESTMENT - STOOLS	-	-
	INVESTMENT - SHELVES	-	-
	INVESTMENT - CEILING FANS	-	-
		-	-



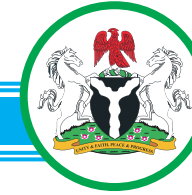






# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



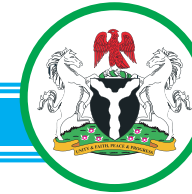
## Notes To The Account (Contd...)

38	PUBLIC FUNDS	2021	2020			
<b>38.1</b>	<b>TRUST FUNDS</b>					
	EDUCATION TRUST FUND	-	-			
	PETROLUUM TECHNOLOGY DEVELOPMENT FUND	-	-			
		-	-			
<b>38.2</b>	<b>REVOLVING FUNDS</b>					
	FERTILIZER REVOLVING FUND	-	-			
		-	-			
<b>38.3</b>	<b>OTHER FUNDS</b>					
	POLICE REWARD FUND	-	-			
	PRISON REWARD FUND	-	-			
	ARMED FORCES REWARD FUND	-	-			
	NIGERIAN EX-SERVICEMEN REWARD FUND	-	-			
	COCOA RESEARCH INSTITUTE OF NIGERIA FUND	-	-			
	FERTILIZER REVOLVING FUND	-	-			
	SINKING FUND FOR JUDGEMENT DEBT FUND	-	-			
		-	-			
	<b>TOTAL</b>	<b>-</b>	<b>-</b>			
<b>39</b>	<b>BORROWINGS</b>	<b>BAL. B/D</b>	<b>RECEIVED DURING YR.</b>	<b>PAYMENTS DURING YR.</b>	<b>ADJUSTMENTS DURING YR.</b>	<b>BAL. C/D</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>39.1</b>	<b>DOMESTIC BORROWING</b>					
	BUDGET SUPPORT	17,500,292,959.27		67,868,786.6	3,940,977,734.78	21,373,401,907.47
	SALARY BAIL-OUT	5,820,448,450.16		137,701,933.2		5,682,746,516.98
	EXCESS CRUDE LOAN	7,958,333,333.73		250,000,000.0		7,708,333,333.71
	STATE BONDS	11,973,663,760.80	1,070,852,568.60	3,638,233,072.3		9,406,283,257.14
	COMMERCIAL LOAN	8,108,441,051.88	2,000,000,000.00	1,125,430,840.0		8,983,010,211.93
	ACCELERATED AGRICULTURAL DEVELOPMENT	1,500,000,000.00		286,853,199.2		1,213,146,800.84
	SME LOAN	1,580,046,736.91		407,298,220.2	419,950,262.53	1,592,698,779.24
	FAMILY HOMES LTD.		1,880,162,619.00	12,240,023.9		1,867,922,595.10
	URBAN MASS TRANSIT BUS	616,000,000.00	-	327,538,455.5	-	288,461,544.53
	<b>SUB-TOTAL</b>	<b>55,057,226,292.75</b>	<b>4,951,015,187.60</b>	<b>6,253,164,530.72</b>	<b>4,360,927,997.31</b>	<b>58,116,004,946.94</b>
<b>39.2</b>	<b>BILATERAL LOANS</b>					
	BILATERAL LOANS 1					-
	BILATERAL LOANS 2					-
	BILATERAL LOANS 3					-
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>39.3</b>	<b>MULTI-LATERAL LOANS</b>					
	MULTI-LATERAL LOANS	26,744,116,030.05	2,850,000,000.00	770,000,000.00	1,163,747,106.18	29,987,863,136.23
	<b>SUB-TOTAL</b>	<b>26,744,116,030.05</b>	<b>2,850,000,000.00</b>	<b>770,000,000.00</b>	<b>1,163,747,106.18</b>	<b>29,987,863,136.23</b>
	<b>TOTAL BORROWINGS</b>	<b>81,801,342,322.80</b>	<b>7,801,015,187.60</b>	<b>7,023,164,530.72</b>	<b>5,524,675,103.49</b>	<b>88,103,868,083.17</b>
	<b>LESS: CURRENT PORTION OF LOANS</b>	<b>3,435,098,187.99</b>				<b>9,867,320,130.10</b>
	<b>NON-CURRENT PORTION</b>	<b>78,366,244,134.81</b>				<b>78,236,547,953.07</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

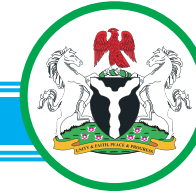
### Note: Breakdown of Multilateral Loans

CREDITOR	LOAN TITLE	LOAN CURRENCY	DEBT OUTSTANDING AT	DOD IN USD	DOD AS AT	EXCHANGE RATE	EXCHANGE RATE
			AT (31.12.2021)				
			PRINCIPAL BALANCE IN ORIGINAL CURRENCY		NAIRA		
AFDF	Niger State - 2nd Phase Rural Access and Mobility Project	USD	5,500,000.00	5,500,000.00	2,271,445,000.00	380.0	380.0
AFDF	Niger State - Kwara Health Project ADF (9.96%) CHF	CHF	3,427.73	3,752.71	1,549,831.70	412.0	380.0
AFDF	Niger State - Kwara Health Project ADF (9.96%) DEM	EUR	137,958.76	156,169.33	64,496,371.60	445.3	380.0
AFDF	Niger State - Kwara Health Project ADF (33.41%) FRF	EUR	115.70	130.98	54,093.43	445.3	380.0
AFDF	Niger State - Kwara Health Project ADF (9.96%) USD	USD	692,738.63	692,738.63	286,094,126.80	380.0	380.0
AFDF	Niger State - Kwara Health Project ADF (33.41%) EUR	EUR	1,921.68	2,175.34	898,393.67	445.3	380.0
AFDF	Niger Health System Development IV - ADF	EUR	1,270,144.25	1,437,803.35	593,798,407.29	445.3	380.0
AFDF	Niger Health System Development IV - ADF	USD	2,567,007.92	2,567,007.92	1,060,148,600.88	361.0	380.0
IDA	Niger State - Universal Basic Education - IDA	USD	2,898,753.51	2,898,753.51	1,197,156,212.09	380.0	380.0
IDA	Niger State - Health System Development - IDA	XDR	314,271.88	439,854.92	181,655,683.46	541.6	380.0
IDA	Niger State - Local Empowerment and Environment - IDA	USD	4,661,310.64	4,661,310.64	1,925,074,681.21	361.0	380.0
IDA	Niger State - National Fadama II - IDA	XDR	3,229,419.90	4,519,896.06	1,866,671,873.82	534.8	380.0
IDA	Niger State - Community and Social Development Project	XDR	3,022,499.88	4,230,290.80	1,747,067,797.49	534.8	380.0
IDA	Niger State Third National Fadama Development Project	XDR	2,897,050.85	4,054,712.34	1,674,555,649.30	539.0	380.0
IDA	Niger State Health System Development Project II - (Add	XDR	910,022.38	1,273,667.32	526,011,866.49	541.6	380.0
IDA	Niger State - Second HIV/AIDS Program Development Project	XDR	3,018,955.59	4,225,330.21	1,745,019,124.95	534.8	380.0
IDA	Niger State - Youth Empowerment and Social Support Opt.	USD	23,062,305.24	32,278,002.18	13,330,492,122.05		
IDA	Niger State - Second Rural Access and Mobility Project - IDA	XDR	3,670,000.00	3,670,000.00	1,515,673,300.00	536.6	380.0
IDA	Niger State - Community and Social Development Project (Addtnl. Fin.)	USD	-	-	-		
	<b>TOTAL</b>		<b>57,857,904.54</b>	<b>72,611,596.24</b>	<b>29,987,863,136.23</b>		



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Notes To The Account (Contd...)

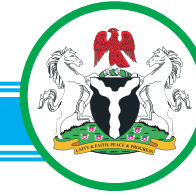
40	RESERVES	BAL B/D	ADDITIONS DURING YR.	ADJUSTMENTS DURING YR.	BAL. C/D
	STATEMENT OF FINANCIAL PERFORMANCE - SURPLUS/(DEFICIT)	-	-	-	-
	REVALUATION RESERVE	-	-	-	-
		-	-	-	-

41	ACCUMULATED SURPLUSES/(DEFICITS)	2021	2020
		N	N
	BALC/D	- 21,206,933,994.40	- 35,932,205,188.75
	Prior year adjustment	- 4,360,927,997.31	-
	SURPLUS/ DEFICIT FOR YR.	22,107,028,631.31	14,725,271,194.33
	ADJUSTMENTS DURING YR.	-	-
	BAL. B/D	<b>- 3,460,833,360.39</b>	<b>- 21,206,933,994.40</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## SUPPLEMENTARY NOTES

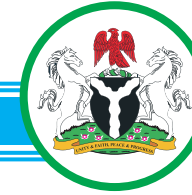
### 1. GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2021			2020		
	A NET RECEIPT	B DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
JANUARY	-	837,829,778.54	<b>837,829,778.54</b>	3,657,158,899.52	642,227,035.77	<b>4,299,385,935.29</b>
FEBRUARY	2,392,280,694.48	856,446,974.65	<b>3,248,727,669.13</b>	3,202,698,901.93	653,000,228.84	<b>3,855,699,130.77</b>
MARCH	2,120,653,590.57	715,030,174.01	<b>2,835,683,764.58</b>	2,730,475,823.59	674,583,454.55	<b>3,405,059,278.14</b>
APRIL	2,219,131,403.43	717,757,251.91	<b>2,936,888,655.34</b>	2,772,270,447.31	678,062,857.51	<b>3,450,333,304.82</b>
MAY	2,560,016,677.37	727,197,151.80	<b>3,287,213,829.17</b>	2,015,099,999.89	675,661,112.62	<b>2,690,761,112.51</b>
JUNE	2,067,676,102.88	713,563,105.12	<b>2,781,239,208.00</b>	2,678,697,835.65	356,655,978.82	<b>3,035,353,814.47</b>
JULY	3,379,377,187.01	1,082,600,276.34	<b>4,461,977,463.35</b>	2,831,817,618.23	356,655,978.82	<b>3,188,473,597.05</b>
AUGUST	3,925,365,959.35	811,986,832.67	<b>4,737,352,792.02</b>	3,678,575,822.93	356,655,978.82	<b>4,035,231,801.75</b>
SEPTEMBER	2,940,046,184.64	805,997,443.97	<b>3,746,043,628.61</b>	3,626,104,612.75	365,702,969.58	<b>3,991,807,582.33</b>
OCTOBER	3,575,404,766.52	797,613,217.18	<b>4,373,017,983.70</b>	2,187,212,843.19	365,702,969.58	<b>2,552,915,812.77</b>
NOVEMBER	2,096,194,438.09	764,415,927.42	<b>2,860,610,365.51</b>	2,267,458,837.37	365,702,969.58	<b>2,633,161,806.95</b>
DECEMBER	2,887,728,091.33	785,866,669.29	<b>3,673,594,760.62</b>	2,175,204,088.37	837,052,978.95	<b>3,012,257,067.32</b>
<b>TOTAL</b>	<b>30,163,875,095.67</b>	<b>9,616,304,802.90</b>	<b>39,780,179,898.57</b>	<b>33,822,775,730.73</b>	<b>6,327,664,513.44</b>	<b>40,150,440,244.17</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



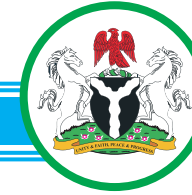
## Supplementary Notes (Contd...)

SHARE OF STATUTORY ALLOCATION						
	C	D	E			
MONTH	Statutory Alloc - Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation	Total	2021	2020
JANUARY	96,305,040.60	-	1,853,816,190.97	1,950,121,231.57		1,265,230,450.14
FEBRUARY	18,740,191.86	-	1,717,807,506.03	1,736,547,697.89		1,381,515,585.77
MARCH	65,287,985.04	-	1,673,692,591.50	1,738,980,576.54		1,652,128,419.73
APRIL	287,132,640.18	-	1,983,753,920.49	2,270,886,560.67		1,766,459,588.80
MAY	1,327,371,267.35	-	1,957,006,534.89	3,284,377,802.24		2,384,978,949.65
JUNE	521,408,792.05	-	1,981,755,671.14	2,503,164,463.19		1,342,153,856.88
JULY	50,492,029.13	-	1,688,685,470.55	1,739,177,499.68		2,124,766,906.92
AUGUST	1,827,193,211.00	-	1,618,963,918.29	3,446,157,129.29		1,512,475,140.44
SEPTEMBER	1,810,838,328.05	-	2,009,819,802.61	3,820,658,130.66		1,634,242,516.17
OCTOBER	1,966,923,476.21	-	1,879,485,519.37	3,846,408,995.58		3,093,161,094.29
NOVEMBER	861,009,971.26	-	1,783,807,192.78	2,644,817,164.04		2,727,011,691.37
DECEMBER	33,551,331.60	-	2,152,268,253.31	2,185,819,584.91		1,719,145,830.18
<b>TOTAL</b>	<b>8,866,254,264.33</b>	<b>-</b>	<b>22,300,862,571.93</b>	<b>31,167,116,836.26</b>		<b>22,603,270,030.34</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



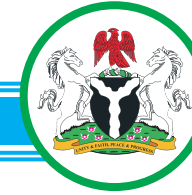
## Supplementary Notes (Contd...)

2	ECON CODES	2021			2020	
		TAX REVENUE	ACTUAL	BUDGET		VARIANCE
		<b>NIGER STATE GOVERNMENT</b>				
	12010101	Pay as you Earn	8,883,513,995.83	5,063,799,039.60	- 3,819,714,956.23	5,718,020,126.54
	12010102	Direct Assessment	189,007,131.05	189,559,655.34	552,524.29	195,758,841.02
	12010109	Tax on Dividends	99,057,047.40	219,806,256.16	120,749,208.76	581,708,570.85
	12010109	Tax on Rent Incomes	27,160,969.78	126,146,903.97	98,985,934.19	14,714,981.62
	12010104	Tax on Pool Betting & Lotttery	21,054,867.19	600,000.00	- 20,454,867.19	
	12010105	Stamp duty	997,872,333.15	18,423,962.59	- 979,448,370.56	1,521,847.11
	12010107	Capital Gain Tax	1,612,530.00	103,000,870.00	101,388,340.00	1,160,000.00
	12010109	Tax recovery from Audit	325,148,512.20	538,550,493.40	213,401,981.20	1,446,195,267.37
	12010109	Tax on Contracts & Supplies	115,524,087.81	334,425,886.59	218,901,798.78	135,279,891.42
	12010109	Tax on Interests and Savings	66,384,474.45	476,520,301.54	410,135,827.09	150,672,528.12
	12010109	WHT ON COMMISSION	-	-	-	42,816,839.53
	12010109	WHT ON DIRECTORS FEES	-	-	-	3,269,629.58
	12010109	WHT ON PROFESSIONAL SERVICES	-	-	-	251,525.52
	12010018	Advertisement Tax	31,559,998.40	100,000,000.00	68,440,001.60	-
		MINISTRY OF EDUCATION	-	-	-	-
		PRIVATE SCHOOLS	-	-	-	-
		Withholding Tax	-	8,400,000.00	8,400,000.00	
	12010110	SUBEB	-	13,595,850.00	13,595,850.00	
		<b>Total</b>	<b>10,757,895,947.26</b>	<b>7,192,829,219.19</b>	<b>- 3,565,066,728.07</b>	<b>8,291,370,048.68</b>



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



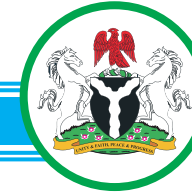
## Supplementary Notes (Contd...)

3	ECON CODES	NON-TAX REVENUE	2021			2020
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	120201	LICENSES 3.1	342,479,067.14	714,270,125.18	371,791,058.04	226,290,841.11
	120202	MINING 3.2	-	-	-	-
	120203	ROYALTIES 3.3	-	-	-	-
	120204	FEES 3.4	1,229,349,711.71	5,616,582,512.51	4,387,232,800.80	334,333,323.05
	120205	FINES	-	-	-	30,186,426.33
	120206	SALES	203,505,956.08	569,561,957.63	366,056,001.55	71,283,440.20
	120207	EARNING 3.5	67,155,933.08	139,451,250.00	72,295,316.92	-
	120209	Rent on Government Land and Others	3,624,290,356.00	1,600,000,000.00	- 2,024,290,356.00	105,939,732.50
	120208	RENT OF GOVERNMENT PROPERTY 3.6	-	8,075,328.49	8,075,328.49	1,500,895,000.00
		<b>Total</b>	5,466,781,024.01	8,647,941,173.81	3,181,160,149.80	2,268,928,763.19



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Supplementary Notes (Contd...)

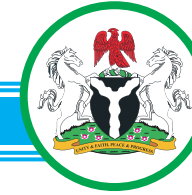
3.1 Entity Code	Control Code	LICENSES Economic Code	DETAILS OF REVENUE	2021			2020
				ACTUAL	BUDGET	VARIANCE	ACTUAL
			<b>S.S.G OFFICE</b>				
0111013001	12020100	12020175	Auctioning licence	-	50,000.00	50,000.00	3,228,000.00
0111013001	12020100	12020110	Printing of Govt classified document	539,000.00	1,000,000.00	461,000.00	-
0111013001	12020100	12020189	State Indegineship	415,000.00	20,000,000.00	19,585,000.00	-
0111013001	12020100	12020188	Auctioning of Unserviceable Vehicles & Properties	77,889,375.00	50,000,000.00	(27,889,375.00)	-
			<b>MINISTRY OF HEALTH AND HOSPITAL SERVICES</b>	-	-	-	-
0521001001	12020100	12020134	Patent medicine licence	554,000.00	4,000,000.00	3,446,000.00	4,730,875.00
0521001001	12020100	12020186	Private Hospitals and clinics Licence	2,445,000.00	5,000,000.00	2,555,000.00	18,805,000.00
			HOSPITAL MANAGEMENT BOARD	15,101,821.07	-	(15,101,821.07)	-
			GENERAL HOSPITAL MINNA	2,757,220.00	-	(2,757,220.00)	-
			JUMMAI BABANGIDA ALIYU MATERNITY AND NEO NATAL	592,990.00	-	(592,990.00)	-
			<b>NIGER STATE BOARD OF INTERNAL REVENUE</b>	-	-	-	-
0220008001	12020100	12020132	Motor vehicle licence	-	100,626,025.46	100,626,025.46	46,335,645.34
220008001	12020100	12020171	Learners' permits	527,500.00	50,000,000.00	49,472,500.00	9,574,355.32
0220008001	12020100	12020133	Drivers' Licences	35,878,640.00	120,000,000.00	84,121,360.00	78,126,741.09
0220008001	12020100	12020170	Vehicle dealers' licence	-	8,444,099.72	8,444,099.72	18,365,642.34
			<b>V.I.O</b>	-	-	-	-
229001001	12020100	12020183	Hacken permits	24,860,400.00	150,000,000.00	125,139,600.00	12,335,643.34
229001001	12020100	12020149	MOT Permits	-	-	-	25,735,644.34
229001001	12020100	12020132	Vehicle Licence	105,212,675.00	140,000,000.00	34,787,325.00	9,053,294.34
229001001	12020100		Heavy Duty	7,164,778.00	-	(7,164,778.00)	-
229001001	12020100		Drivers Test Charges	271,000.00	-	(271,000.00)	-
229001001	12020100		Accident Inspection Charges	100,000.00	-	(100,000.00)	-
229001001	12020100		Miscellaneous Traffic Charges	10,581,000.00	-	(10,581,000.00)	-
			Riders Card	2,686,000.07	-	(2,686,000.07)	-
			Computerized Inspection	51,703,612.00	-	(51,703,612.00)	-
			<b>BUREAU OF RELIGIOUS AFFAIRS</b>	-	-	-	-
168001001	12020100	12020179	Liquor Licence	3,199,056.00	65,000,000.00	61,800,944.00	-
			<b>MINISTRY OF LIVESTOCK &amp; FISHERIES</b>	-	-	-	-
0265001001	12020100	12020123	Hides & skins buyers licence	-	-	-	-
0265001001	12020100	12020119	Fishing Licence	-	150,000.00	150,000.00	-
			<b>TOTAL</b>	342,479,067.14	714,270,125.18	371,791,058.04	226,290,841.11





# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



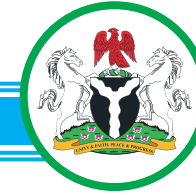
## Supplementary Notes (Contd...)

3.4			FINES & FEES					
Entity Code	Control Code	Economic Code	DETAILS OF REVENUE	ACTUAL	2021		2020	
					BUDGET	VARIANCE	ACTUAL	
			MINISTRY OF EDUCATION					
			PRIVATE SCHOOLS					
517001001	12020400	12020451	Registration fee	4,350,000.00	10,000,000.00	5,650,000.00	9,445,000.00	
517001001	12020400	12020451	Final Approval	605,000.00	4,000,000.00	3,395,000.00	50,000.00	
517001001	12020400	12020456	Registration for (JSC) Exam fees	11,052,000.00	-	11,052,000.00	1,248,000.00	
517001001	12020400	12020456	NECO/SSCE	-	16,000,000.00	16,000,000.00	100,000.00	
517001001	12020400	12020411	Registration of contractors.	-	7,375,000.00	7,375,000.00	-	
517001001	12020400	12020451	Renewal fees	8,185,000.00	40,000,000.00	31,815,000.00	7,962,000.00	
517001001	12020400	12020451	Upgrading to Senior Schools	640,000.00	4,000,000.00	3,360,000.00	-	
517001001	12020400	12020415	WAEC/NECO subject Accreditation	980,000.00	6,000,000.00	5,020,000.00	-	
517001001	12020400	12020417	Sanctions	-	2,000,000.00	2,000,000.00	-	
517001001	12020400	12020478	Computer training, registration	-	3,000,000.00	3,000,000.00	-	
517001001	12020400	12020426	Book Review	-	1,000,000.00	1,000,000.00	-	
517001001	12020400	12020426	Training on extramoral classes	-	10,000,000.00	10,000,000.00	-	
517001001	12020400	12020426	<b>Home Economic</b>	-	2,000,000.00	2,000,000.00	-	
			Bece Subject Accreditation	400,000.00	-	400,000.00	-	
			<b>MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY</b>	-			-	
			IBBU LAPAI	296,500,000.00	-	296,500,000.00	-	
			College of Nursing Sciences, Bida	3,475,260.55	-	3,475,260.55	-	
			College of Midwifery Minna	2,632,134.50	-	2,632,134.50	-	
			College of Nursing Sciences, School of Midwifery, Kontagora	5,258,869.60	-	5,258,869.60	-	
			School of Health Technology T/Magajiya	302,400.00	-	302,400.00	-	
			School of Health Technology Minna	1,000,000.00	-	1,000,000.00	-	
			Niger State Polytechnic Zungeru	25,826,850.00	-	25,826,850.00	-	
			Colledge of Legal Studies Minna	4,922,050.00	-	4,922,050.00	-	
			Colledge of Agric Mokwa	661,200.00	-	661,200.00	-	
			Colledge of Education Minna	21,503,905.00	-	21,503,905.00	-	
			<b>Innovative Institute, Minna</b>	300,000.00	-	300,000.00	-	



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



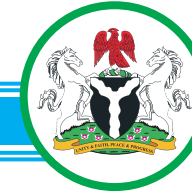
## Supplementary Notes (Contd...)

			IBBU LAPAI	-		-	-
517021001	12020400	12020411	Registration of contractors. (IBBU)	-		-	-
			TUTION FEE (All tertiary Institutions)	-		-	-
521104001	12020400	12020436	College of Nursing Sciences, Bida	-	4,550,000.00	4,550,000.00	-
521104002	12020400	12020436	College of Midwifery, Minna	-	10,900,000.00	10,900,000.00	-
521104003	12020400	12020436	College of Nursing Sciences School Midwifery, Kontagora	-	40,000,000.00	40,000,000.00	-
521106002	12020400	12020436	School of Health Technology, T/Magajiya	-	4,700,000.00	4,700,000.00	-
521106001	12020400	12020436	<b>School of Health Technology, Minna</b>	-	15,000,000.00	15,000,000.00	-
517018001	12020400	12020436	Niger State Polytechnic, Zungeru	-	14,700,000.00	14,700,000.00	-
326006001	12020400	12020436	College of Legal Studies, Minna	-	11,572,000.00	11,572,000.00	-
215021001	12020400	12020436	College of Agric, Mokwa	-	5,745,900.00	5,745,900.00	-
517019001	12020400	12020436	College of Education, Minna	-	50,700,000.00	50,700,000.00	-
566001002	12020400	12020436	Innovative Institute, Minna	-	12,622,000.00	12,622,000.00	-
			ACOMMODATION FEES(All tertiary Institutions)	-		-	-
521104001	12020400	12020486	College of Nursing Sciences, Bida	-	1,480,000.00	1,480,000.00	-
521104002	12020400	12020486	College of Midwifery, Minna	-	4,000,000.00	4,000,000.00	-
521104003	12020400	12020486	College of Nursing Sciences School Midwifery, Kontagora	-	10,000,000.00	10,000,000.00	-
521106002	12020400	12020486	School of Health Technolog,y T/Magajiya	-	1,360,400.00	1,360,400.00	-
517018001	12020400	12020486	Niger State Polytechnic, Zungeru	-	16,000,000.00	16,000,000.00	-
566001002	12020400	12020486	Innovative Institute, Minna	-	1,440,000.00	1,440,000.00	-
521106001	12020400	12020486	School of Health Technology, Minna	-	14,000,000.00	14,000,000.00	-
517019001	12020400	12020486	College of Education, Minna	-	24,000,000.00	24,000,000.00	-
			EDUCATION DEVELOPMENT LEVY	-		-	-
517021001	12020400	12020444	IBBU, Lapal	-	73,343,303.92	73,343,303.92	-
521104001	12020400	12020444	College of Nursing Sciences, Bida	-	7,400,000.00	7,400,000.00	-
521104002	12020400	12020444	College of Midwifery, Minna	-	10,400,000.00	10,400,000.00	-
521104003	12020400	12020444	<b>College of Nursing Sciences School Midwifery, Kontagora</b>	-	2,000,000.00	2,000,000.00	-
517018001	12020400	12020444	Niger State Polytechnic, Zungeru	-	7,350,000.00	7,350,000.00	-
326006001	12020400	12020444	College of Legal Studies, Minna	-		-	-
215021001	12020400	12020444	College of Agric, Mokwa	-	3,780,000.00	3,780,000.00	-
517019001	12020400	12020444	College of Education, Minna	-	70,000,000.00	70,000,000.00	-
566001002	12020400	12020444	Innovative Institute, Minna	-	2,000,000.00	2,000,000.00	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



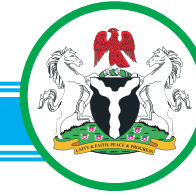
## Supplementary Notes (Contd...)

			LIBRARY DEVELOPMENT LEVY	-		-	-
521104001	12020400	12020444	College of Nursing Sciences, Bida	-	570,000.00	570,000.00	-
521104002	12020400	12020444	<b>College of Midwifery, Minna</b>	-	10,400,000.00	10,400,000.00	-
521104003	12020400	12020444	College of Nursing Sciences School Midwifery, Kontagora	-	2,000,000.00	2,000,000.00	-
517018001	12020400	12020444	Niger State Polytechnic, Zungeru	-	10,200,000.00	10,200,000.00	-
326006001	12020400	12020444	College of Legal Studies, Minna	-	5,786,000.00	5,786,000.00	-
215021001	12020400	12020444	College of Agric, Mokwa	-	1,890,000.00	1,890,000.00	-
517019001	12020400	12020444	College of Education, Minna	-	45,424,000.00	45,424,000.00	-
566001002	12020400	12020444	Innovative Institute, Minna	-	4,600,000.00	4,600,000.00	-
			EXAM FEES	-		-	-
517018001	12020400	12020489	<b>Niger State Polytechnic, Zungeru</b>	-	33,400,000.00	33,400,000.00	-
326006001	12020400	12020489	College of Legal Studies, Minna	-	57,800,000.00	57,800,000.00	-
215021001	12020400	12020489	College of Agric, Mokwa	-	7,203,600.00	7,203,600.00	-
517019001	12020400	12020489	College of Education, Minna	-	90,848,000.00	90,848,000.00	-
566001002	12020400	12020489	Innovative Institute, Minna	-	17,840,000.00	17,840,000.00	-
521104002	12020400	12020489	College of Midwifery, Minna	-	3,000,000.00	3,000,000.00	-
521104003	12020400	12020489	College of Nursing Sciences School Midwifery, Kontagora	-	2,000,000.00	2,000,000.00	-
			REGISTRATION FEES	-		-	-
517018001	12020400	12020494	<b>Niger State Polytechnic, Zungeru</b>	-	10,675,000.00	10,675,000.00	-
215021001	12020400	12020494	College of Agric, Mokwa	-	4,362,500.00	4,362,500.00	-
521104001	12020400	12020494	College of Nursing Sciences, Bida	-	16,784,000.00	16,784,000.00	-
326006001	12020400	12020494	College of Legal Studies, Minna	-	14,232,500.00	14,232,500.00	-
517019001	12020400	12020494	<b>College of Education, Minna</b>	-	673,811,500.00	673,811,500.00	-
517021001	12020400	12020494	IBBU, Lapal	-	1,364,048,400.00	1,364,048,400.00	-
566001002	12020400	12020494	Innovative Institute, Minna	-	16,345,000.00	16,345,000.00	-
566001002	12020400	12020494	College of Legal Studies, Minna	-		-	-
			SPORT DEVELOPMENT LEVY	-		-	-
521104002	12020400	12020457	College of Midwifery, Minna	-	2,850,000.00	2,850,000.00	-
521104003	12020400	12020457	<b>College of Nursing Sciences School Midwifery, Kontagora</b>	-	400,000.00	400,000.00	-
517018001	12020400	12020457	Niger State Polytechnic, Zungeru	-	10,200,000.00	10,200,000.00	-
326006001	12020400	12020457	College of Legal Studies, Minna	-	40,251,000.00	40,251,000.00	-
215021001	12020400	12020457	College of Agric, Mokwa	-	1,890,000.00	1,890,000.00	-
517019001	12020400	12020457	College of Education, Minna	-	45,424,000.00	45,424,000.00	-
566001002	12020400	12020457	Innovative Institute, Minna	-	1,600,000.00	1,600,000.00	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



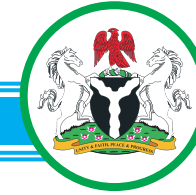
## Supplementary Notes (Contd...)

			LATE REGISTRATION CHARGES	-		-	-
517018001	12020400	12020453	Niger State Polytechnic, Zungeru	-	12,000,000.00	12,000,000.00	-
517021001	12020400	12020453	IBBU, Lapal	-		-	-
566001002	12020400	12020453	Innovative Institute, Minna	-	10,062,500.00	10,062,500.00	-
			CONSULTANCY FEES	-		-	-
517018001	12020400	12020442	<b>Niger State Polytechnic, Zungeru</b>	-	324,750,000.00	324,750,000.00	-
215021001	12020400	12020442	College of Agric, Mokwa	-	2,967,964.00	2,967,964.00	-
517019001	12020400	12020442	College of Education, Minna	-	90,979,316.00	90,979,316.00	-
517021001	12020400	12020442	<b>IBBU, Lapal</b>	-		-	-
326006001	12020400	12020442	College of Legal Studies, Minna	-	4,037,000.00	4,037,000.00	-
			<b>OTHER FEES</b>	-		-	-
517021001	12020400	12020497	IBBU, Lapal	-	92,427,562.09	92,427,562.09	-
521104002	12020400	12020497	<b>College of Midwifery, Minna</b>	-	16,850,000.00	16,850,000.00	-
521104003	12020400	12020497	College of Nursing Sciences School Midwifery, Kontagora	-	1,000,000.00	1,000,000.00	-
517021001	12020400	12020497	School of Health Technology, Minna	-	66,550,000.00	66,550,000.00	-
517018001	12020400	12020497	<b>Niger State Polytechnic, Zungeru</b>	-	40,825,000.00	40,825,000.00	-
326006001	12020400	12020497	<b>College of Legal Studies, Minna</b>	-	42,278,300.00	42,278,300.00	-
215021001	12020400	12020497	College of Agric, Mokwa	-	6,404,600.00	6,404,600.00	-
517019001	12020400	12020497	College of Education, Minna	-	413,121,934.00	413,121,934.00	-
566001002	12020400	12020497	Innovative Institute, Minna	-	42,441,500.00	42,441,500.00	-
521104001	12020400	12020497	College of Nursing Sciences, Bida	-	970,000.00	970,000.00	-
			MINISTRY OF ENVIRONMENT AND FORESTRY	-		#VALUE!	-
535001001	12020500	12020524	<b>Forest fines</b>	3,471,000.00	10,000,000.00	6,529,000.00	-
535001001	12020400	12020493	Social services from parks & Gardens & viewing centres	240,000.00	4,400,000.00	4,160,000.00	1,200,000.00
			Scrap Product	6,000,000.00		6,000,000.00	-
			Timber Shade Registration	640,000.00		640,000.00	-
			Registration and annual renewal of Mining & Gold	600,000.00		600,000.00	-
			<b>NISEPA</b>	-		-	-
535016001	12020500	12020527	Court fines on sanitation defaulters	-	3,000,000.00	3,000,000.00	1,450,000.00
			Environmental offence charges	43,000.00		43,000.00	-
			<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	-		-	-
514001001	12020400	12020448	Day care center fee	-	100,000.00	100,000.00	-
			<b>MINISTRY OF JUSTICE</b>	-		-	-
326001001	12020400	12020447	Vetting fees	550,000.00	2,200,000.00	1,650,000.00	750,000.00
326001001	12020400	12020447	Rent tribunal charges	426,900.00	3,000,000.00	2,573,100.00	1,095,000.00



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



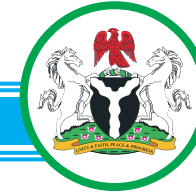
## Supplementary Notes (Contd...)

			<b>JUDICIARY</b>	-		-	-
			<b>HIGH COURT</b>	-		-	-
26051001	12020400	12020401	Court fees	5,654,420.20	20,000,000.00	14,345,579.80	3,043,510.00
26051001	12020500	12020501	Court fines	7,041,743.82	120,000,000.00	112,958,256.18	11,070,796.33
26051001	12020400	12020496	Declaration of age	245,500.00	6,000,000.00	5,754,500.00	193,500.00
26051001	12020400	12020496	Affidavits	1,821,556.00	-	1,821,556.00	1,448,620.00
			File on Motion	173,150.00	-	173,150.00	274,700.00
	12020400		<b>SHARIA COURT DIVISION</b>	-		-	-
326053000	12020400	12020401	Court fees	708,200.00	6,000,000.00	5,291,800.00	1,025,800.00
326053000	12020500	12020501	Court fines	558,400.00	4,000,000.00	3,441,600.00	667,000.00
326053000	12020400	12020496	Decleration of Age	-	2,000,000.00	2,000,000.00	231,800.00
326053000	12020400	12020496	Affidavits	886,000.00	1,800,000.00	914,000.00	2,051,000.00
			Divorce Certificate charges	133,900.00	-	133,900.00	-
	12020400		<b>SHARIA COURT OF APPEAL</b>	-		-	-
326053001	12020400	12020496	Declaration of age	-	4,000,000.00	4,000,000.00	330,100.00
326053001	12020400	12020496	Affidavits	282,050.00	4,000,000.00	3,717,950.00	702,500.00
			Court fines	257,475.00	-	257,475.00	-
			Court fees	-		-	-
			<b>MINISTRY OF INFORMATION AND STRATEGY</b>	-		-	-
236001001	12020400	12020493	Lugard park fee, Zungeru	-		-	-
236001001	12020400	12020493	Gate fees (Gurara falls)	-	1,000,000.00	1,000,000.00	-
236001001	12020400	12020413	International Hajj/Umrah	-	1,000,000.00	1,000,000.00	-
236001001	12020400	12020492	Hotel Registration	-	1,000,000.00	1,000,000.00	-
			<b>NIGER STATE COUNCIL FOR ART AND CULTURE</b>	-		-	-
236004001	12020400	12020472	Invitation fees (GWAPE/SIBOMBO)	70,000.00	2,000,000.00	1,930,000.00	40,000.00
			<b>NIGET STATE WATER BOARD</b>	-		-	-
252102001	12020400	12020487	Water connection	7,927,661.91	24,000,000.00	16,072,338.09	-
252102001	12020400	12020487	Water Reconnection	-	1,600,000.00	1,600,000.00	-
			<b>RUWATSAN</b>	-		-	-
252104001	12020400	12020471	Drilling of boreholes	-	10,000,000.00	10,000,000.00	-
252104001	12020400	12020407	Registration of drilling Companies	-	10,000,000.00	10,000,000.00	-
			<b>MINISTRY OF LIVESTOCK AND FISHIRIES</b>	-		-	-
265001001	12020400	12020417	Reg/Compensation fees for fishing	45,000.00	100,000.00	55,000.00	-
265001001	12020400	12020412	Reg/Renewal fees for poultry investors	400,000.00	2,025,000.00	1,625,000.00	415,000.00
265001001	12020400	12020417	Reg/Renewal fees for fishing investors.	-	400,000.00	400,000.00	-
265001001	12020400	12020439	Trade & livestock inspection fees	-		-	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



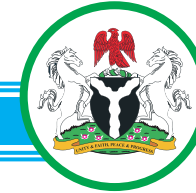
## Supplementary Notes (Contd...)

			<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	-		-	-
215001001	12020400	12020446	Reg/Renewal fees for produce merchants	862,500.00	800,000.00	62,500.00	-
215001001	12020400	12020405	<b>Reg/Renewal fees for irrigation farmers</b>	-		-	-
215001001	12020400	12020469	Reg of dealers on Agro Chemicals	-	2,000,000.00	2,000,000.00	-
215001001	12020400	12020469	Grading chemicals fees	150,000.00	4,000,000.00	3,850,000.00	-
215001001	12020400	12020440	Irrigation fees	-	2,360,000.00	2,360,000.00	-
			<b>MINISTRY OF LANDS AND HOUSING</b>	-		-	-
			<b>NS GEOGRAPHIC INFORMATION SYSTEM (NIGIS)</b>	-		-	-
260001001	12020400	12020480	Search fees	130,000.00	400,000.00	270,000.00	105,000.00
260001001	12020400	12020454	Processing fees	5,563,500.00	300,000,000.00	294,436,500.00	4,450,000.00
260001001	12020400	12020467	Consent fees	27,884,997.00	30,000,000.00	2,115,003.00	10,277,600.00
260001001	12020400	12020409	Site Analysis Application fees	214,000.00	1,000,000.00	786,000.00	1,019,036.00
260001001	12020400	12020420	Environmental Impact Assessment Fees	315,000.00	200,000.00	115,000.00	262,500.00
260001001	12020400	12020422	Private Layout Approval	3,595,467.00	14,000,000.00	10,404,533.00	-
260001001	12020400	12020426	Change of Purpose Clause	16,549,236.00	20,000,000.00	3,450,764.00	250,000.00
260001001	12020400	12020423	Registration fees	29,083,197.00	6,000,000.00	23,083,197.00	8,460,600.00
260001001	12020400	12020426	New Mast Clearance forms	56,768,800.00	4,000,000.00	52,768,800.00	42,992,500.00
260001001	12020400	12020422	Survey fees	212,000.00	3,000,000.00	2,788,000.00	1,225,000.00
260001001	12020400	12020467	<b>Consent forms</b>	171,000.00	200,000.00	29,000.00	129,000.00
260001001	12020400	12020422	Building plan approval fees	27,147,889.00	40,000,000.00	12,852,111.00	16,176,575.00
	12020400	12020467	C.G TAX	16,044,000.00	50,000,000.00	33,956,000.00	-
			<b>HOUSING CORPORATION</b>	-		-	-
260010001	12020400	12020495	<b>Reg. fees for Private Estate Developers</b>	200,000.00	-	200,000.00	-
			<b>MINISTRY OF INVESTMENT, COMMERCE AND INDUSTRIES</b>	-		-	-
222001001	12020400	12020485	Co-operative societies Registration fees / renewal certificates	312,000.00	3,000,000.00	2,688,000.00	135,000.00
222001001	12020400	12020406	Audit inspection fees	-	2,000,000.00	2,000,000.00	-
220008001	12020400	12020474	Registration of Business premises	4,538,000.00	4,000,000.00	538,000.00	2,970,000.00
	12020400	12020495	Registration of contractors/Developers	-	300,000.00	300,000.00	-
			<b>NIGER STATE INTERNAL REVENUE SERVICE</b>	-		-	-
220008001	12020400	12020498	Registration of motor vehicles	184,034,560.00	83,945,595.68	100,088,964.32	156,114,550.00
220008001	12020400	12020444	Development levy	8,048,500.00	34,601,979.20	26,553,479.20	11,448,291.00
220008001	12020400	12020498	Certificates of Road worthiness	56,563,760.00	42,655,219.30	13,908,540.70	67,283,580.12
	12020400	12020474	Renewal of Bussiness premises	353,358,667.00	314,559,171.32	38,799,495.68	174,843,251.50
			<b>NIGER STATE PUBLIC PROCUREMENT BOARD</b>	-		-	-
111010001	12020400	12020411	Registration of contractors fees	3,060,000.00	10,000,000.00	6,940,000.00	-
111010001	12020400	12020411	Renewal of contractors registration	-	10,000,000.00	10,000,000.00	-



# NIGER STATE GOVERNMENT OF NIGERIA

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Supplementary Notes (Contd...)

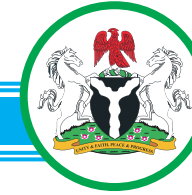
			MINISTRY OF WORKS AND INFRASTRUCTURAL DEVELOPMENT	-		-	-
234001001	12020400	12020418	Collection of tender fees	-	3,000,000.00	3,000,000.00	-
234001001	12020400	12020411	<b>Registration of companies(contractors fees)</b>	925,000.00	2,000,000.00	1,075,000.00	-
			SPORTS COUNCIL	-		-	-
539051001	12020400	12020493	Stadium gate fees	-	1,800,000.00	1,800,000.00	-
539051001	12020400	12020497	Players transfer fee (National)	-	4,000,000.00	4,000,000.00	-
539051001	12020400	12020493	Habibu Shuaibu Sports Complex	-	800,000.00	800,000.00	-
			LOCAL GOVERNMENT SERVICE COMMISSION	-		-	-
164001001	12020400	12020423	Registration of Consultants	-	600,000.00	600,000.00	-
			<b>IBB SPECIALISED HOSPITAL</b>	-		-	-
521027001	12020400	12020414	Medical Record	5,097,012.13	4,900,890.00	196,122.13	-
521027001	12020400	12020404	Radiology	-	4,800,000.00	4,800,000.00	-
521027001	12020400	<b>12020402</b>	Theater	-	8,030,220.00	8,030,220.00	-
521027001	12020400	12020497	Dressing (Wound)	-	2,090,000.00	2,090,000.00	-
521027001	12020400	12020486	Accommodation	-	2,430,000.00	2,430,000.00	-
521027001	12020400	12020408	Pharmacy	-	44,354,657.00	44,354,657.00	-
521027001	12020400	12020497	Mortuary	-	1,110,000.00	1,110,000.00	-
521027001	12020400	12020425	<b>Laboratory</b>	-	18,800,000.00	18,800,000.00	-
521027001	12020400	12020497	Obstetrics and Gynecology	-	2,200,000.00	2,200,000.00	-
521027001	12020400	12020497	Phisiotheraphy	-	4,100,000.00	4,100,000.00	-
521027001	12020400	12020497	Ear Nose Throat (ENT)	-	1,200,000.00	1,200,000.00	-
521027001	12020400	12020497	<b>Dialysis Services</b>	-	10,300,000.00	10,300,000.00	-
			MINISTRY OF MINERAL RESOURCES	-		-	-
521027001	12020400	12020423	Registration Fees of Mining commpanies	-	30,000,000.00	30,000,000.00	-
521027001	12020400	12020423	Registration of Mining Sites	-	30,000,000.00	30,000,000.00	-
521027001	12020400	12040122	<b>Collection of Haulage Fees</b>	-	14,500,000.00	14,500,000.00	-
521027001	12020400	12020423	Collection of PAYEE from registered Mining Companies	-	2,000,000.00	2,000,000.00	-
521027001	12020400	12020444	Collection of Dev. Levy from Reg. Mining Companies	-	1,000,000.00	1,000,000.00	-
521027001	12020400	12020423	<b>Registration of Artisanal Minners</b>	-	2,000,000.00	2,000,000.00	-
	12020400		SUBEB	-		-	-
517003001	12020400	12020411	Registration of Contractors	1,750,000.00	6,000,000.00	4,250,000.00	-
			<b>TOTAL</b>	<b>1,229,349,711.71</b>	<b>5,616,582,512.51</b>	<b>4,387,232,800.80</b>	-





# NIGER STATE GOVERNMENT OF NIGERIA

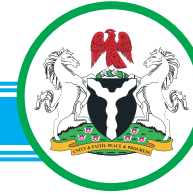
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



## Supplementary Notes (Contd...)

<b>Application of FAAC deductions</b>			
Unapplied balance brought down			231,849,321.71
Total FAAC Deductions for 2021			<u>9,616,304,802.90</u>
Available amount for application			9,848,154,124.61
<b>Application</b>			
HEALTH CARE DEDUCTION		66,666,666.64	
DEDUCTION FOR THE LIQUIDATION OF JUDGEMENT		10,435,840.75	
PURCHASE OF FED.ACCT.DISTRIBUTN(S.W).		9,321,595.08	
ECOLOGICAL FUNDS DISTRIBUTION		961,804,197.78	
<b>Loan Principal Repayment</b>			
BUDGET SUPPORT	67,868,786.58		
Salary Bail-out	137,705,930.62		
EXCESS CRUDE LOAN	250,000,000.02		
State Bonds	3,638,233,072.26		
ACCELERATED AGRICULTURAL DEVELOPMENT	286,853,199.16		
External Loan Repayment	770,000,000.00		
SME LOAN	407,298,220.20		
FAMILY HOMES LTD.	12,240,023.90	5,570,199,232.74	
<b>Loan Interest payment</b>			
BUDGET SUPPORT	861,579,919.92		
Salary Bail-out	259,275,358.91		
EXCESS CRUDE LOAN	355,359,895.38		
State Bonds	1,110,503,396.75		
ACCELERATED AGRICULTURAL DEVELOPMENT	112,500,000.00		
External Loan Repayment	4,044,365.17		
SME LOAN	21,043,308.15		
FAMILY HOMES LTD.	20,799,662.96	2,745,105,907.24	<u>9,363,533,440.23</u>
<b>Unapplied Balance</b>			<u><b>484,620,684.38</b></u>





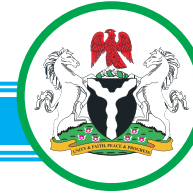
# **PART TWO**

## **(II)**



# **NIGER STATE GOVERNMENT OF NIGERIA**

## **REPORT OF THE STATE AUDITOR GENERAL, 2021**





**NIGER STATE GOVERNMENT OF NIGERIA**



# Report

OF THE

**STATE AUDITOR – GENERAL**

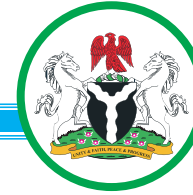
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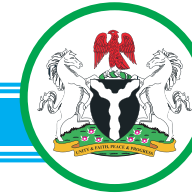
**ACCOUNTS OF THE GOVERNMENT OF NIGER STATE**

**FOR THE YEAR ENDED 31ST DECEMBER, 2021**



# NIGER STATE GOVERNMENT OF NIGERIA





## **REPORT OF THE STATE AUDITOR GENERAL**

### **1.0 INTRODUCTION**

1.1 In compliance with the provision of section 125(2) of the constitution of the Federal republic of Nigeria 1999; as amended the annual report and accounts including financial statements of the accounts of the Government of Niger State for the year ended 31<sup>st</sup> December, 2021 had been audited under my direction. I have therefore certified the individual accounts as correct subject to various observations raised and contained in the report while irregularities discovered thereon had been forwarded through audit report to affected Accounting officers for their comment and necessary action.

### **1.2 SUBMISSION OF ACCOUNTS**

The financial statement of accounts for the year under review was first received in my office from the office of the Accountant General on the 28<sup>th</sup> of March, 2022. However, due to numerous observations and comments on some aspects contained in the financial statements they were subsequently returned back on 4<sup>th</sup> April, 2022 for necessary corrections and response to the matters that were raised.

In order to meet up with the existing International Public Sector Accounting Standard (IPSAS) and SFTAS requirement on accrual basis of accounting. Further errors discovered and Financial Statements were returned for corrections on 12 of April 2022. The Financial Statements together with their accounts finally returned to me on the 12<sup>th</sup> May, 2022. Same day Financial Statements were returned to Accountant General for quality assurance and the Accrual Financial Statement were finally returned on 26<sup>th</sup> May, 2022.

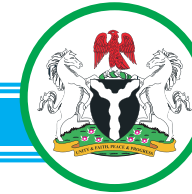
### **1.3 BASIS OF ACCOUNTS**

This account was prepared in the basis of IPSAS ACCRUAL



# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021



### REVENUE

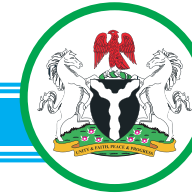
REVENUE DESCRIPTION	2021	2020	2019	2018	2017
Statutory Allocation	₦74,869,021,600.00	₦62,753,710,275.00	₦65,380,859,317.55	₦85,139,228,784.56	₦62,408,999,178.19
Internal Generated Revenue	₦16,434,243,779.00	₦10,560,298,812.00	₦13,105,079.40	₦16,913,330,605.17	₦6,064,882.04
Capital Receipt	-	-	₦32,680,587,330.32	₦40,886,719,323.05	₦29,284,192,257.15
<b>TOTAL</b>	<b>₦91,303,265,379.00</b>	<b>₦73,314,009,087.00</b>	<b>₦111,146,195,829.27</b>	<b>₦142,939,278,762.81</b>	<b>₦97,753,297,317.38</b>

### EXPENDITURE

Expenditure	2021	2020	2019	2018	2017
Personnel Cost	₦38,368,254,841.00	₦33,816,568,734.00	₦8,599,361,570.00	₦7,822,781,383.04	₦8,247,572,173.47
Overhead Cost	₦19,862,078,792.00	₦13,207,742,624.00	₦16,360,051,816.59	₦12,719,004,481.76	₦17,438,711,617.85
Subvention to Parastatals	-	-	₦24,126,742,348.19	₦23,451,275,433.86	₦19,945,314,852.13
Public Debt	-	-	₦6,522,107,516.15	₦5,252,959,390.25	₦3,571,831,807.31
Capital Expenditure	-	-	₦32,373,435,584.87	₦33,983,514,882.09	₦24,227,537,483.45
<b>Total</b>	<b>₦58,230,533,633.00</b>	<b>₦47,024,311,358.00</b>	<b>₦87,981,701,835.80</b>	<b>₦83,227,533,571.00</b>	<b>₦73,230,967,934.21</b>

#### 1.4 PATTERN AND MANNER IN WHICH THE ACCOUNTS HAVE BEEN KEPT AND RENDERED

The pattern and manner of keeping and rendering accounting books and records as observed in most MDAs was inadequate as highlighted in this report and are stated below:



- I. Some of the payment vouchers raised were not having documentary evidences to justify the payment.
- II. Some of the purchases made lacked essential documentary evidences such as receipts, store records which implied that they were not supplied or supplied but not taken on charge. In some case due diligence was not strictly adhere to.
- III. In some cases approvals for expenditure incurred were not followed.
- IV. Deduction made in respect of WHT, VAT, and 1% stamp duty in some cases were not remitted to the appropriate tax authorities.
- V. Imprest were not retired.
- VI. Some payment vouchers were not checked by the internal Audit units and
- VII. Absence of signatures of relevant parties to payment vouchers.
- VIII. Revenue cashbooks and other revenue books were either poorly maintained or not maintained in some cases.
- IX. Capital project documents were inadequate as a result of lapses arising from documentation and execution.
- X. There was inadequate or non-maintenance of Asset Register and provided in the Store Regulation and International Public Sector Accounting Standard (IPSAS).

## 2.0 GENERAL OBSERVATIONS

### 2.1 REVENUE PROJECTION

The state Government was able to achieve its revenue target of **₦82,631,287,595.00** projected for the year, as the sum of **₦104,665,181,092.00** was realized; thereby showing a surplus of **₦22,033,893,497.00** or **27%**.

### 2.2 INDIVIDUAL REVENUE PERFORMANCE

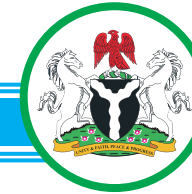
#### 2.21 STATUTORY ALLOCATION

The statutory allocation (VAT inclusive) from the federation account formed 72% of the total revenue earned during the year, it



# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021



accounted for a total **₦74,869,021,600.00** as against the budgeted figure of **₦66,790,517,202.00** showing a surplus of **(₦8,078,504,398.00)** which indicates a percentage increase of 12%.

### 2.22 INTERNALLY GENERATED REVENUE (IGR)

The state Governor was able to achieve his Internally Generated Revenue target of **₦15,840,770,393.00** as the sum of **₦16,434,243,779.42** was realized during year representing 3.7% or **₦593,472,386.42** over the projection.

### 2.23 FINANCIAL PERFORMANCE

During the year ended 31<sup>st</sup> December 2021, total revenue received and credited to the Treasury Single Account (TSA) amounted to ninety eight billion, one hundred and sixty five million, one hundred and eighty one thousand and ninety two naira (**₦98,165,181,092.00**) and total expenditure of Seventy billion, nine hundred twenty seven million, seven hundred and nine thousand, three hundred and ninety one naira (**₦70,927,709,391.00**) only leaving a balance of Twenty two billion, one hundred and seven million, twenty eight thousand six hundred and thirty one naira. (**₦22,107,028,631.00**) as a surplus for the year 2021.

Description	2021 (₦)
Receipt	₦98,165,181,092.00
Expenditure	₦70,927,709,391.00
Surplus for the year	₦22,107,028,631.00

### 2.24 FINANCIAL POSITION

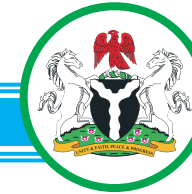
As at year ended 31<sup>st</sup> December 2021, total Asset and liabilities for the year were ninety six billion, two hundred and forty one million, three hundred and sixty eight thousand, three hundred and thirty five naira (**₦96,241,368,335.00**) and ninety nine billion, seven hundred and two million, two hundred and one thousand, six hundred and ninety five naira (**₦99,702,201,695.00**)





# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021



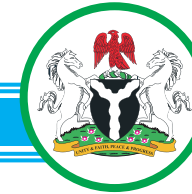
respectively, leaving a closing balance of net asset/equity of Three billion, four hundred and sixty million, eight hundred and thirty three thousand, three hundred and sixty naira (**₦-3,460,833,360.00**) negative. See the table under.

DESCRIPTION	AMOUNT ₦
<b>ASSETS</b>	
Current Assets	₦5,531,433,091.00
Non-current Assets	₦90,709,935,240.00
<b>Total Assets</b>	<b>₦96,241,368,335.00</b>
<b>LIABILITIES</b>	
Current Liabilities	₦21,465,653,742.00
Non-Current Liabilities	₦78,236,547,953.00
<b>Total liabilities</b>	<b>₦99,702,201,695.00</b>
Net Assets/Equity	-₦3,460,833,360.00

### 2.25 GOVERNMENT INVESTMENT

As listed in note 29 of the report, the state government as at 31<sup>st</sup> December 2021 held a total number of shares in eight (8) companies North South Power Company Inclusive with a current market value of **₦2,970,901,004.57**. However there was return on investment for the year under review, amounting to **₦200,016,000.00**.

This office did not receive confirmation/certificate of various shares being procured/held as reflected in the accounts. The state development company should be compelled to submit annual returns and accounts to the Government for this purpose of ascertaining their performance.



## 2.26 ASSET (PROPERTY, PLANT AND EQUIPMENT) REGISTER

It was observed that there was inadequate information on consolidated asset register of the state for the period under review. However, most MDAs kept and maintained asset register in their respective ministries.

Audit recommends the introduction of a detailed consolidated asset register for the entire state, to be maintained and reviewed periodically. This will give accurate number of assets owned by the state, their fair value and help to monitor movements at any point in time.

## 2.27 ACCRUED EXPENSES:

The figure of **₦2,446,991,744.89** representing contractor's assets and commitment items in total payable of **₦25,284,382,707.00**. It was observed that there was an increase in total payable for the year 2021 when compared with 2020 figure of **₦17,298,331,492.00** representing **46%** or **₦7,986,051,215.00** increase.

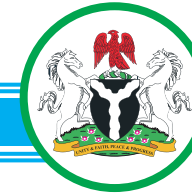
## 2.28 THE CHANGES IN EQUITY/NET ASSETS

As at 31<sup>st</sup> January 2021, opening balance was in negative to the tune of Twenty one billion, two hundred and six million, nine hundred and thirty three thousand, nine hundred and ninety four naira (**₦-21,206,933,994.00**) negative, while surplus for the year and prior year adjustment during the year under review stood at Twenty two billion, one hundred and seven million, twenty eight thousand, six hundred and thirty one naira (**₦22,107,028,631.00**) and four billion, three hundred and sixty million, nine hundred and thirty thousand, nine hundred and ninety eight naira (**₦4,360,930,998.00**) respectively, leaving a balance of Three billion, four hundred and sixty million, eight hundred and thirty three thousand, three hundred and sixty naira (**₦-3,460,833,360.00**) naira negative as at 31<sup>st</sup> December, 2021.



# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021



DESCRIPTION	AMOUNT (₦)
Balance at 1 <sup>st</sup> January 2021	– <del>₦</del> 21,206,933,994.00
Prior year adjustment	– <del>₦</del> 4,360,930,998.00
Net surplus for the period	₦22,107,028,631.00
Balance at 31 <sup>st</sup> December 2021	– <del>₦</del> 3,460,833,360.00

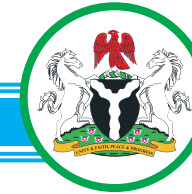
### 2.29 EXTERNAL LOAN

In Note 39.3 the outstanding principal foreign loan as at 31<sup>st</sup> December 2021 stood at **₦29,987,863,136.23**.

### 2.30 INTERNAL LOAN

The table below shows the list of internal loans taken by the state Government with its repayment made at source and the outstanding balances as at 31<sup>st</sup> December, 2021.

39	BORROWINGS	BAL. B/D	RECEIVED DURING YEAR	PAYMENTS DURING YR	ADJUSTMENTS DURING YR	BAL. C/D/
		₦	₦	₦	₦	₦
<b>39.1</b>	<b>DOMESTIC BORROWING</b>					
	Budget Support	17,500,292,959.27	-	67,868,786.60	3,940,977,734.78	21,373,401,907.47
	Salary Bail-Out	5,820,448,450.16	-	137,701,933.20	-	5,682,746,516.98
	Excess Crude Loan	7,958,333,333.73	-	250,000,000.00	-	7,708,333,333.71
	State Bonds	11,973,663,760.80	1,070,852,568.60	3,638,233,072.30		9,406,283,257.14
	Commercial Loan	8,108,441,051.88	2,000,000,000.00	1,125,430,840.00	-	8,983,010,211.93
	Accelerated Agricultural Development	1,500,000,000.00	-	286,853,199.20	-	1,213,146,800.84
	SME Loan	1,580,046,736.91	-	407,298,220.20	419,953,263.09	1,592,701,779.80
	Family Homes Ltd	-	1,880,162,619.00	12,240,023.90	-	1,867,922,595.10
	Urban Mass Transit Bus	616,000,000.00	-	372,538,455.50	-	288,461,544.53
	<b>TOTAL</b>	<b>55,057,226,292.75</b>	<b>4,951,015,187.60</b>	<b>6,253,164,530.72</b>	<b>4,360,930,997.87</b>	<b>58,116,077,947.50</b>



**2.31 10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT AREAS**

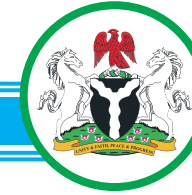
The sum of **₦16,434,243,779.00** was collected as Internally Generated Revenue as contained in the Financial Statement for the year 2021. By Law **10%** of the amount is expected to be disbursed to the twenty five (25) Local Government Areas of the State. However, as contained in the Financial Statement for the purpose, the amount released was less than the actual amount due to them. Thus, the sum of **₦1,643,424,378.00** will appear to be the correct amount due to Local Government Areas, but only **₦1,271,290,635.35** was disbursed to them representing **77%** of their entitlement leaving a balance of **₦372,133,743.00** or **(23%)** outstanding. It is pertinent to draw the attention of the Accountant General to revisit this issue with a view to ensuring that the provision of law is strictly adhered to and pay the outstanding balance of **₦372,133,743.00** i.e. **23%** to the Local Government Areas.

Note, the following are outstanding statutory 10% share of IGR to Local Government Areas of the State for last five years.

<b>YEAR</b>	<b>AMOUNT</b>	
2021	- ₦372,133,743.00	(23%)
2020	- ₦159,309,342.58	(15%)
2019	- ₦573,577,582.98	(44%)
2018	- ₦525,589,749.27	(46%)
2017	- ₦68,463,498.18	(11%)
	<b>₦1,699,073,916.01</b>	

**2.32 EXCESS PERSONNEL EMOLUMENTS**

During the year under review, excesses were observed in the personnel cost of some MDAs inspite of similar issue raised in the past year report. However, when the total personnel cost of the various MDAs were summed up, the excesses were consumed in the balance of other MDAs that recorded surplus. The comments of the Accountant General in respect of the observation is being awaited. See Annexure 1 of the report for details.



### 2.33 EXCESS OVERHEAD COST

Despite my comment on the case of over expenditure in the previous report, some MDAs are still indulging in spending in excess of their budgetary provision for the year. Annexure II to the report contains the details of the excesses. The comment of the Accountant General on these excesses is being awaited. However, his comment on the same issue in the previous year's report are yet to be received in my office.

### 2.34 THE INTERNAL CONTROL SYSTEM

During the year under review, it was observed that in spite of my previous report on payment vouchers not being subjected to proper internal audit check, the trend continued unabated. The non-compliance is evidenced by payment vouchers being raised and paid out but were not endorsed by the internal audit units. In order to show transparency, the affected accounting officers are advised to comply and ensure that henceforth all payment vouchers raised are passed through internal audit unit for certification before such payments are effected.

## 3.00 APPROPRIATION AUDIT

### 3.10 ADMINISTRATIVE SECTOR

#### 3.11 DEPUTY GOVERNOR'S OFFICE

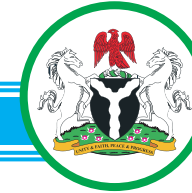
#### 3.12 FINDINGS

#### 3.13 MEDICAL TRIP

Payment vouchers No. 2016 and No. 2019 of 31/10/1 and 15/10/21 for the sum of **₦7,195,000.00** and **₦9,970,000.00** respectively contained payments in respect of His Excellency the Deputy Governor's Medical trips but were without approval, air tickets and boarding pass attached. This is contrary to the provisions of Financial Instructions.

#### 3.14 RECOMMENDATION

However, in the absence of these vital documents the total sum of **₦17,165,000.00** be refunded to Government coffer.



### **3.15 VOUCHERS WITHOUT ADEQUATE SUPPORTING DOCUMENTS**

#### **3.19 FINDING**

Twenty eight (28) number payment vouchers amounting to **₦36,157,005.00** for the period January to December 2021 were without approvals, receipts, SRV and SIV attached which contravenes the provision of Financial Instruction No. 08004.

#### **3.17 RECOMMENDATION**

The sum of **₦36,156,005.00** be recovered from the beneficiaries.

### **3.18 MAINTENANCE OF DEPUTY GOVERNOR'S LODGE**

#### **3.19 FINDING**

For the period January 2021 to 31<sup>st</sup> December 2021, twelve (12) number payment vouchers amounting to **₦15,000,000.00** in respect of monthly maintenance of Deputy Governor's Lodge were not supported with relevant documents such as approval, receipt/invoices, Store Receipt Voucher and Store Issue Voucher etc. contrary to Financial Instruction No. 08004.

#### **3.20 RECOMMENDATION**

The total sum of **₦15,000,000.00** be refunded to Government coffer.

### **3.21 NIGER STATE FIRE SERVICE**

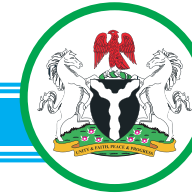
#### **3.22 FINDING**

#### **3.23 FIRE FIGHTING VEHICLES**

Audit of Fire Service vehicles records for the period under review revealed that seventeen (17) Fire Service vehicles were received. These includes ambulances, water tankers and firefighting trucks. In the course of our physical verification of the vehicles, it was observed that three (3) ambulances and one (1) water tanker were not serviceable since the time they were received.

#### **3.24 RECOMMENDATION**

It is recommended that the said vehicles be returned to the supplier and the amount involved be refunded back to government coffer.



### 4.00 **ECONOMIC SECTOR**

#### 4.10 **NIGER STATE INTERNAL REVENUE SERVICE**

#### 4.11 **FINDING**

#### 4.12 **PAYMENT OF PROFESSIONAL SERVICE TO SUNDAY GABRIEL EGWO AND CO.**

2Nos payment vouchers amounting to **₦10,142,000** were raised and paid to Gabriel Sunday Egwu and co. as professional fees during the period 1<sup>st</sup> July 2021 to 31<sup>st</sup> December, 2021 without adhering to due process. Our investigation revealed that the job was carried out by another consultant who is not registered by the state Auditor General's office comment is required on why the consultant was engaged without registering with the Auditor General's Office.

#### 4.13 **RECOMMENDATION**

Otherwise the same amount be refunded to Government coffer.

#### 4.14 **PAYMENT OF LOGISTICS AND REFRESHMENT**

#### 4.15 **FINDING**

2Nos payment vouchers were raised and paid as refreshment and logistics for finance committee on oversight visit amounting to **₦1,000,000.00** without expenditure details attached. Since no authentic expenditure details were attached.

#### 4.16 **RECOMMENDATION**

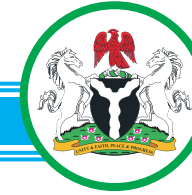
The said amount should be refunded.

#### 4.17 **GENERAL PURCHASES AND SUPPLY WITHOUT RECEIPT, STORE RECEIPT VOUCHER & STORE ISSUED VOUCHER**

#### 4.18 **FINDING**

The sum of **₦1,589,000.00** was paid on 10Nos payment vouchers for purchases and supplies without receipts, Store Receipt Voucher and Store Issued Voucher attached to authenticate the genuineness of the payment during the period 1<sup>st</sup> July – 31<sup>st</sup> December, 2021.





#### 4.19 RECOMMENDATION

The sum of N1,589,000.00 be refunded to Government coffers.

#### 4.20 NIGER STATE WATER AND SEWAGE CORPORATION

##### 4.21 FINDING

##### 4.22 ARREARS OF WATER RATE

The sum of **₦1,402,452,686.00** was the arrears of monthly water rate owed by consumers as at 31<sup>st</sup> December, 2021.

##### 4.23 RECOMMENDATION

The corporation is expected to intensify effort to recover these arrears from the consumers and evidences of recovery be made available for certification.

##### 4.24 PAYMENT VOUCHERS WITHOUT DOCUMENTARY EVIDENCE

##### 4.25 FINDING

The sum of **₦6,413,875.00** was paid on 50Nos payment vouchers without documentary evidence such as receipts, Store Receipt Voucher, Store Issued Voucher, sub-receipt and acknowledgement receipts during the period 1<sup>st</sup> July 2021 to 31<sup>st</sup> December, 2021.

##### 4.26 RECOMMENDATION

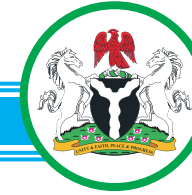
Therefore, the sum of N6,413,875.00 be refunded by the beneficiaries.

##### 4.27 PAYMENT FOR RELOCATION OF PIPELINES

##### 4.28 FINDING

**₦6,698,780.00** was paid to engineer Aminu Yusuf on payment voucher No. 2/2/2020 for relocation of pipelines from Kpakungu round-about to Nice travel park with neither certification of transaction nor old pipes seen in the store or any store records to authenticate the transactions.





**4.29 RECOMMENDATION**

The sum of **₦6,698,780.00** be refunded by the officer concern.

**4.30 PAYMENT VOUCHERS WITHOUT DETAILS**

**4.31 FINDING**

The sum of **₦501,000.00** was paid on P.V No 11/256/2021 without details of narration to describe the purpose for which the payment was made.

**4.32 RECOMMENDATION**

Same amount be refunded by the officer concerned.

**4.33 CHANCHAGA WATER WORKS**

**4.34 FINDING**

**4.35 NON PROPER MAINTENANCE OF STORES RECORDS**

In the course of examination of store records it was discovered that out of 1,534 bags of Alum supplied only 1,200 bags was recorded in store ledger leaving the balance of 334 bags of alum not accounted for in the store ledger.

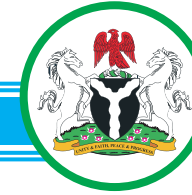
**4.36 RECOMMENDATION**

The cost of 334 bags of alum at the price of **₦16,250.00** which amounted to **₦5,427,500.00** be recovered from the officer concerned.

**4.37 STORE RECEIPT VOUCHERS NOT TAKEN ON CHARGE**

**4.38 FINDING**

Seven (7) number store received vouchers involving 4600 bags of alum, HTH chlorine four (4) containing 20 bags were not taken on charge by the store unit.



### 4.39 RECOMMENDATION

However, it is recommended that the value of stocks not taken on charge by the store unit be ascertained and refunded to Government coffer.

### 4.40 NIGER STATE TRANSPORT AUTHORITY (NSTA)

#### 4.41 FINDING

#### 4.42 DEBTORS

The sum of **₦22,816,000.00** owed by SSG's Office and Ministry of Education out of which the sum of **₦7,000,000.00** was received by the Transport Authority leaving a balance of **₦15,816,000.00** unpaid.

### 4.43 RECOMMENDATION

This office advised that the sum of **₦15,816,000.00** should be recovered immediately so as to facilitate the refund of the facility taken from the bank.

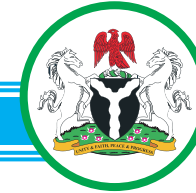
### 4.44 NIGER STATE DEVELOPMENT COMPANY NSDC HOTEL AND SUIT

#### 4.45 FINDINGS

#### 4.46 NSDC HOTEL AND SUIT

A total sum of **₦118,305,300.00** owed by Cabinet and Security, Office of the Chief of Staff in respect of ten (10) number of rooms occupied by it at NSDC Hotel Suit, is yet to be settled.

NSDC Hotel and Suit was developed to boost the revenue of the NSDC, which is a State Corporation and it must not be allowed to collapse as a result of non-payment of bills by government establishments, instead it should be encouraged to improve its revenue generation base.



### 4.47 RECOMMENDATION

Therefore, it is recommended that:

- I. Arrears accrued to the sum of ₦118,305,300.00 be settled, immediately.
- ii. Advance payment to be made, subsequently.

### 5.00 LAW AND JUSTICE SECTOR

#### 5.10 FINDING

#### 5.11 UPPER SHARIA COURT SABON TITI

#### 5.12 ACCOUNTING RECORDS NOT MADE AVAILABLE FOR AUDIT EXAMINATION

The Registrar deliberately refused to produce his accounting records for audit examination despite several visit by auditors paid to his court.

#### 5.13 RECOMMENDATION

It is recommended that the said records be tendered for Audit and the defaulting officer be disciplined in accordance with civil service rule.

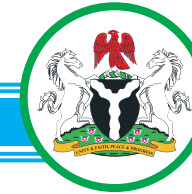
#### 5.14 INTERNAL AUDIT

#### 5.15 FINDING

The internal audit of the Sharia Court of Appeal Headquarters appeared to be weak which makes the internal control system to be very ineffective. This unit should be allowed to carry out its responsibility(s) effectively as stated in the Financial Instruction No.15003.

#### 5.16 RECOMMENDATION

This has since been communicated to the Chief Registrar whose response is being awaited.



### 5.17 UPPER SHARIA COURT LEMU (REVENUE COLLECTED BUT NOT REMITTED TO GOVERNMENT COFFER)

#### 5.18 FINDING

The sum of **₦32,000.00** was given to the desk officer to lodge in the government account. But evidence of lodgment was not tendered to the visiting auditors.

#### 5.19 RECOMMENDATION

The sum of **₦32,000.00** be recovered from the officer concerned.

### 5.20 SENIOR MAGISTRATE COURT I MAIKUNKELE (REVENUE TRANSFERRED TO THE REVENUE DESK OFFICER WITHOUT SIGHTING THE EVIDENCE OF REMITTANCE)

#### 5.21 FINDINGS

The sum of **₦27,500.00** transferred to One Haruna for onward lodgment into the government coffer appeared not to have been accounted for as evidence of remittances were not produced for examination.

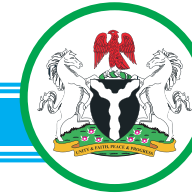
#### 5.22 RECOMMENDATION

The sum of **₦27,500.00** should be recovered from the officer concerned.

### 5.23 UNRETIRED IMPREST

#### 5.24 FINDING

It was observed that thirty thousand naira monthly imprest from January 2021 to 31<sup>st</sup> December, 2021 given to the judge was not retired with expenditure receipts. Therefore, the sum of **₦360,000.00** naira should be recovered from the Judge.



### 5.25 RECOMMENDATION

This has been communicated to the accounting officer whose response is being awaited.

### 6.00 SOCIAL SECTOR

#### 6.10 FINDING

#### 6.11 IBRAHIM BADAMASI BABANGIDA UNIVERSITY LAPAI SCHOOL FARM ACCOUNTS

The sum of **₦4,078,225.12** was paid in the school farm account without expenditure details or payment vouchers raised, for the period 1<sup>st</sup> January, 2021 to 30<sup>th</sup> June, 2021.

#### 6.12 RECOMMENDATION

Therefore, amount should be refunded by the officer responsible.

#### 6.13 PURCHASE WITHOUT RECEIPTS

#### 6.14 FINDING

The sum of **₦225,000.00** was paid to Ibrahim Usman for services and replacement of battery but were without receipts, Store Receipt Voucher and Store Issued Voucher attached to the payment vouchers.

Also, the sum of **₦1,800,000.00** was paid to fire service for refurbishment of back-up water tank was without receipts attached.

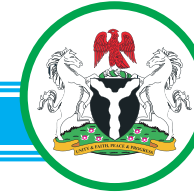
#### 6.15 RECOMMENDATION

Therefore the total sum of **₦2,025,000.00** be refunded.



# **NIGER STATE GOVERNMENT OF NIGERIA**

## **REPORT OF THE STATE AUDITOR GENERAL, 2021**



### **6.16 COLLEGE OF EDUCATION, MINNA**

#### **6.17 FINDING**

#### **6.18 PAYMENT OF 1<sup>ST</sup> SEMESTER TEACHING & RESPONSIBILITY ALLOWANCE OF ELEVEN STUDY CENTERS**

**₦22,166,000.00** was paid directly into the account of One Mallam Isah Gbodo Mohammed instead of individual coordinators. The college is expected to explain why such huge amount was paid into Mallam Isah Gbodo Mohammed personal account.

#### **6.19 RECOMMENDATION**

The officer should make refund of this amount transferred into his personal account.

### **6.20 PAYMENT OF IMPREST TO PRINCIPAL OFFICERS**

#### **6.21 FINDING**

The sum of **₦7,700,000.00** was paid to principal officers of the college as imprest during the period 1<sup>st</sup> July 2021-31<sup>st</sup> December, 2021 and yet to be retired.

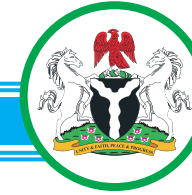
#### **6.22 RECOMMENDATION**

The sum of **₦7,700,000.00** be recovered from the officers concerned.

### **6.23 OUTSTANDING RECORDS**

#### **6.24 FINDING**

The records of College of Education Minna Micro finance bank was not made available during the period July to December, 2021. This had made it difficult to authenticate the transactions.



### 6.25 RECOMMENDATION

For failure to provide reasonable explanation, we recommend that sanctions be imposed on the operations of the Bank.

### 6.26 JUSTICE FATILAMI ABUBAKAR INSTITUTE FOR LEGAL AND ADMINISTRATIVE STUDIES, MINNA.

#### 6.27 FINDING

#### 6.28 UNTENDERED PAYMENT VOUCHERS

Fourteen (14) Nos payment vouchers amounting to **₦1,779,970.00** were raised, paid and posted into cash book but the payment vouchers were not physically presented for examination during the period 1<sup>st</sup> July, 2021 to 31<sup>st</sup> December, 2021. This is contrary to Financial Instruction No. 02009(n).

### 6.29 RECOMMENDATION

Disciplinary action be taken against the defaulting officers while the said payment vouchers be tendered for examination or the total sum of **₦1,779,970.00** be recovered from the officers concerned.

### 6.30 CONSULTANCY UNIT

#### 6.31 FINDING

Four (4) Nos payment vouchers amounting to **₦3,377,150.00** were raised and paid for purchases of examination materials, bench fees and sitting allowances but discovered that only **₦86,200.00** was retired leaving the excess balance of **₦2,690,950.00** unaccounted for.

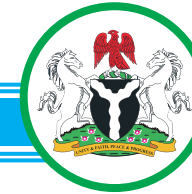
### 6.32 RECOMMENDATION

Therefore, the sum of **₦2,690,950.00** be recovered from the officers concerned



# **NIGER STATE GOVERNMENT OF NIGERIA**

## **REPORT OF THE STATE AUDITOR GENERAL, 2021**



### **6.33 UNIVERSAL BASIC EDUCATION BOARD**

#### **6.35 FINDING**

#### **6.36 IMPLEMENTATION OF FIRST QUARTER SCHOOL TO FARM PROJECT**

The sum of **₦20,256,121.00** was paid into the accounts of Mamman Galadima (Director Academic Service) for implementation of 1<sup>st</sup> quarter school to farm project for purchase of bulls and rams and fish fingerlings which as at the time of verification the items appeared not to have been supply from Ilorin.

#### **6.37 RECOMMENDATION**

Therefore sum of **₦20,356,121.00** should be refunded.

### **6.38 BESDARE RESULT ACCOUNTS**

#### **6.39 FINDING**

The sum of **₦24,714,923.00** was also credited into personal account of some officers without proper narration & expenditure details contained, this contravened the provision of Financial Instructions No. 21008.

#### **6.40 RECOMMENDATION**

Hence the sum of **₦24,714,923.00** is to be refunded.

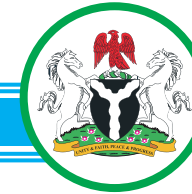
### **6.41 MINISTRY OF HEALTH**

#### **6.42 FINDING**

#### **6.43 REFUSAL TO TENDER ACCOUNTING RECORDS FOR AUDIT**

Introduction letter Ref. No. API.103/P1 dated 27<sup>th</sup> April 2022 and reminder Ref. No. API. 103/VOL.I/3 dated 27<sup>th</sup> May, 2022 were issued to the Ministry of Health for the attention of the Coordinator NTDS (Mission to save the helpless), requesting the said





unit/department to submit the accounting records for the period 1<sup>st</sup> January to 31<sup>st</sup> December, 2021 for audit, but neither the response to the audit letter and reminder, nor the record was tendered for audit. This is contrary to Financial Instruction No. 02009.

### **6.44 RECOMMENDATION**

It is recommended that the officer responsible should be disciplined in accordance with civil service rules while the record/documents are made available for audit.

### **6.45 NIGER STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY**

#### **6.46 FINDING**

#### **6.47 CONSTRUCTION OF CAR PARK LOT**

The sum of **₦7,410,792.00** was said to have been expended for construction of car park lot without due process procedures ie. Bill of quantity and the contract sum were not made known.

### **6.48 RECOMMENDATION**

Failure to render these vital documents could render the payment invalid. Therefore same amount be refunded

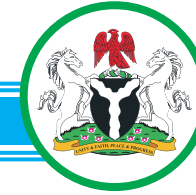
### **6.49 PAYMENT VOUCHER WITHOUT NARATION**

#### **6.50 FINDING**

The sum of **₦187,298,140.00** was raised on a blank payment voucher without stating the reason and purposes of raising the payment voucher nor details of any expenditure.

### **6.51 RECOMMENDATION**

Therefore the sum of **₦187,298,140.00** be recovered from the officers concerned.



### 6.52 DR. MUSA INUWA GENERAL HOSPITAL, M.I. WUSHISHI ESTATE, MINNA

#### 6.53 FINDING

#### 6.54 UNRETIRED IMPREST

The sum of ₦151,226.00 received in respect of monthly imprest not fully retired with expenditure receipts.

#### 6.55 RECOMMENDATION

Therefore, the sum of ₦151,226.00 be recovered from the officer concerned.

### 6.56 MONTHLY MAINTENANCE OF STORE UNIT AND INTERNAL AUDIT UNIT

#### 6.57 FINDING

The hospital operated without two important units (Store unit and Internal Audit unit)

This has been communicated to the accounting officer whose response is being awaited. Therefore, this office advice that this important units should be established. And qualified, internal auditor and store officers should be deployed to these units immediately.

## 7.0 ACKNOWLEDGEMENT

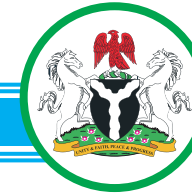
With a heart-full of gratitude, I continue to express my deep appreciation to all members of staff who have contributed in no small measure to the successful completion and production of this report.

My profound gratitude goes to His Excellency, Alhaji Abubakar Sani Bello, the Executive Governor of Niger State for his immeasurable support towards the auditing of the accounts of the State Government. I also commend him for assenting to our new Audit Law 2021. However, I would further appreciate if Mr. Governor will facilitate its implementation so as to achieve the independence of the Audit Institution in the State (i.e. Supreme Audit Institution).



# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021



Also, my sincere thanks goes to those functionaries outside my office who co-operated with me in the course of discharging my statutory responsibilities for the year reviewed. At this point, I would like to draw the attention of all Accounting Officers to have a careful look into the various observations highlighted in this report as it concerns their offices with a view to improving and safeguarding against future occurrence.

I received the full co-operation of the Accountant General and members of his staff during the process of producing this report for which I wish to thank them.

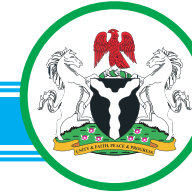
May I therefore, assure the administration of my continued preparedness to promptly discharge the statutory responsibilities of this Office as enshrined in the 1999 constitution as amended so long as Ministry of Finance performs her expected role promptly.

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

**Garba Abdullahi Abubakar**  
State Auditor General  
Niger State of Nigeria



**NIGER STATE GOVERNMENT OF NIGERIA**  
**REPORT OF THE STATE AUDITOR GENERAL, 2021**



## ANNEXTURE I

### EXCESS PERSONNEL EMOLUMENTS

SALARIES & WAGES PERSONNEL COST	2021		
	ACTUAL	BUDGET	VARIANCE
BY SECTOR AND MDAS	N	N	N
S.S.G'S OFFICE(CABINET & SECURITY)	26,969,211.82	-	26,969,211.82
S.S.G'S OFFICE (SPECIAL DUTIES ADMIN)	7,528,417.20	-	7,528,417.20
DEPUTY GOVERNORS OFFICE	31,152,703.04	30,942,286.50	210,416.54
HEAD OF SERVICE	249,960,497.37	113,437,177.20	136,523,320.17
STATUTORY OFFICERS SALARY	120,406,442.16	-	120,406,442.16
NIGER STATE MEDIA CORPORATION(TELEVISION)	76,328,279.36	75,685,131.30	643,148.06
SUSTAINABLE DEVELOPMENT GOALS (SDGs)	20,716,303.44	-	20,716,303.44
<b>SECTOR TOTAL</b>	<b>533,061,854.41</b>	<b>220,064,595.00</b>	<b>312,997,259.41</b>

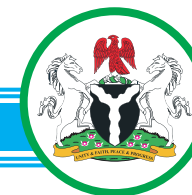
#### ECONOMIC SECTOR

MINISTRY OF FINANCE	298,878,298.06	169,626,106.18	129,252,191.88
MINISTRY OF MINERAL RESOURCES	54,751,114.75	52,667,765.30	2,083,349.45
COUNCIL FOR ARTS & CULTURE	138,280,986.93	-	138,280,986.93
SMALL, MEDIUM ENTERPRISES & MICROFINANCE AGENCY.	23,475,498.23	22,994,762.22	480,736.01
SUBEB	1,641,527,671.20	59,073,401.98	1,582,454,269.22
ZUMA MINERALS DEVELOPMENT COMPANY LTD.	8,559,355.92	9,694,006.13	1,134,650.21
NIGER STATE DEVELOPMENT COMPANY	444,155.16	-	444,155.16
<b>SECTOR TOTAL</b>	<b>2,165,917,080.26</b>	<b>314,056,041.81</b>	<b>1,851,861,038.45</b>



# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021

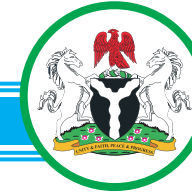


### LAW AND JUSTICE SECTOR

JUDICIAL SERVICE COMMISSION	48,548,370.32	46,795,828.66	-	1,752,541.66
SHARIA COURT OF APPEAL	1,279,664,174.10	-	-	1,279,664,174.10
<b>SECTOR TOTAL</b>	<b>1,328,212,544.42</b>	<b>46,795,828.66</b>	<b>-</b>	<b>1,281,416,715.76</b>

### SOCIAL SECTOR

MINISTRY OF HEALTH & HEALTH SERVICES	502,193,700.00	487,989,026.70	-	14,204,673.30
SEC. EDUCATION BOARD.	4,254,903,211.95	4,214,492,543.84	-	40,410,668.11
COLLEGE OF NURSING KOTANGORA	121,406,921.62	87,479,803.24	-	33,927,118.38
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	479,872,206.52	467,719,641.46	-	12,152,565.06
NIGER STATE CONTRIBUTORY HEALTH SCHEME	100,992,103.84	100,379,081.78	-	613,022.06
<b>SECTOR TOTAL</b>	<b>5,459,368,143.93</b>	<b>5,358,060,097.02</b>	<b>-</b>	<b>101,308,046.91</b>
<b>TOTAL</b>	<b>9,486,559,623.01</b>	<b>5,938,976,562.49</b>	<b>-</b>	<b>3,547,583,060.52</b>



**ANNEXTURE II  
EXCESS OVERHEAD COST**

<b>OVERHEAD COSTS BY SECTOR</b>	<b>2021</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>ADMINISTRATIVE SECTOR</b>			
GOVERNMENT HOUSE (412)	6,358,760,764.23	5,272,575,000.00	- 1,086,185,764.23
SSG's OFFICE(CABINET & SECURITY) (414)	3,923,056,823.20	-	- 3,923,056,823.20
SSG'S OFFICE.(ESACON) (414)	2,921,000.00	-	- 2,921,000.00
SSG' OFFICE(SPECIAL DUTIES) (414)	1,861,745.00	-	- 1,861,745.00
DEPUTY GOVERNOR'S OFFICE (415)	348,758,990.50	300,000,000.00	- 48,758,990.50
OFFICE OF HEAD OF SERVICE (440)	173,636,817.08	136,800,000.00	- 36,836,817.08
NIGER STATE FIRE SERVICE.	27,000,000.00	24,000,000.00	- 3,000,000.00
NIGER STATE INDEPENDENT ELECTORAL COMMISSION	31,300,000.00	10,000,000.00	- 21,300,000.00
N.S.E.M.A	87,915,680.00	8,000,000.00	- 79,915,680.00
NIGER STATE PILGRIMS WELFARE COMMISSION	37,860,800.00	12,000,000.00	- 25,860,800.00
<b>TOTAL ADMIN SECTOR</b>	<b>10,993,072,620.01</b>	<b>5,763,375,000.00</b>	<b>- 5,229,697,620.01</b>

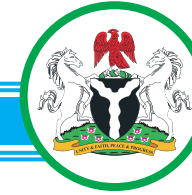
**ECONOMIC SECTOR**

MINISTRY OF FINANCE (420)	1,870,036,660.42	1,500,000,000.00	- 370,036,660.42
MINISTRY OF TRANSPORT. (442)	33,366,366.00	10,000,000.00	- 23,366,366.00
MINISTRY: LIVESTOCK AND FISHERIES DEVELOPMENT. (443)	36,905,498.50	28,000,000.00	- 8,905,498.50
MINISTRY : WATER RESOURCES & DAMS DEVELOPMENT (438)	154,722,103.48	18,000,000.00	- 136,722,103.48
MINISTRY OF TOURISM & CULTURE. (448)	45,930,000.00	38,000,000.00	- 7,930,000.00
MINISTRY OF MINERALS RESOURCES (437)	12,105,000.00	10,000,000.00	- 2,105,000.00
NIGER STATE ELECTRICITY BOARD	56,309,709.24	4,000,000.00	- 52,309,709.24
NIGER STATE COMMODITY AND EXPORT PROMOTION AGENCY	7,228,900.00	6,000,000.00	- 1,228,900.00
BANK CHARGES AND INSURANCE PREMIUM	93,691,502.41	-	- 93,691,502.41
DIRECTORATE OF SURE-P/ SDGs	15,300,788.05	-	- 15,300,788.05
NIGER STATE DEVELOPMENT COMPANY	487,500.00	-	- 487,500.00
<b>TOTAL ECONOMIC SECTOR MINISTRY</b>	<b>2,326,084,028.10</b>	<b>1,614,000,000.00</b>	<b>- 712,084,028.10</b>



# NIGER STATE GOVERNMENT OF NIGERIA

## REPORT OF THE STATE AUDITOR GENERAL, 2021



### LAW AND JUSTICE SECTOR

MINISTRY: JUSTICE (418)	1,082,063,203.25	1,003,925,000.00	-	78,138,203.25
SHARIA COURT OF APPEAL (419)	152,510,184.00	-	-	152,510,184.00
<b>GRAND TOTAL LAW AND JUSTICE SECTOR</b>	<b>1,234,573,387.25</b>	<b>1,003,925,000.00</b>	-	<b>230,648,387.25</b>

### SOCIAL SECTOR

MINISTRY OF EDUCATION. (423)	1,057,947,760.32	958,020,000.00	-	99,927,760.32
MINISTRY: WOMEN AFFAIRS & SOCIAL DEVELOPMENT.(435)	171,278,277.50	155,000,000.00	-	16,278,277.50
MINISTRY OF SPORT DEVELOPMENT (449)	83,040,000.00	54,680,000.00	-	28,360,000.00
MINISTRY: ENVIRONMENT (450)	27,667,056.00	15,000,000.00	-	12,667,056.00
NIGER STATE POLYTECHNIC ZUNGERU	293,779,904.00	-	-	293,779,904.00
NIGER STATE COLLEGE OF EDUCATION	24,000,000.00	-	-	24,000,000.00
SCHOLARSHIP BOARD	159,541,000.00	30,000,000.00	-	129,541,000.00
IBB UNIVERSITY	84,368,577.80	-	-	84,368,577.80
PRIMARY HEALTH CARE DEV. AGENCY	82,947,614.67	12,000,000.00	-	70,947,614.67
COLLEGE OF NURSING SCIENCE, BIDA	1,773,760.00	-	-	1,773,760.00
NIGER STATE SPORTS CONTROL BOARD	3,450,000.00	-	-	3,450,000.00
NIGER STATE DRUG AND CONSUMABLES MANAGEMENT DEVELOPMENT AGENCY	6,700,000.00	5,000,000.00	-	1,700,000.00
BUREAU OF RELIGIOUS AFFAIRS	44,735,000.00	34,000,000.00	-	10,735,000.00
TEACHER PROFESSIONAL DEVELOPMENT INSTITUTE	61,548,591.00	50,000,000.00	-	11,548,591.00
<b>TOTAL SOCIAL SECTOR MINISTRY</b>	<b>2,102,777,541</b>	<b>1,313,700,000</b>	-	<b>789,077,541</b>
<b>TOTAL</b>	<b>16,656,507,577</b>	<b>9,695,000,000</b>	-	<b>6,961,507,577</b>

