



STATEMENT NO. 1 Federal Government Of Nigeria


CASHFLOW STATEMENT FOR THE YEAR ENDED AS AT 31ST DECEMBER 2014 FINANCIAL YEAR

CASHFLOWS FROM OPERATING ACTIVITIES	NOTES	ACTUAL YEAR 2014	PREVIOUS YEAR 2013
RECEIPTS			
INFLOW:			
PROCEEDS FROM AID AND GRANTS	31	2,006,586,629.20	0
PROCEEDS FROM EXTERNAL LOAN	32	342,703,050,000.00	445,842,279,000.00
PROCEEDS FROM DOMESTIC LOANS: FGN BONDS	33	570,243,511,000.00	1,091,375,414,000.00
PROCEEDS FROM DOMESTIC LOAN: NTBS ETC	34	602,519,135,060.46	2,950,753,324,576.26
PROCEEDS FROM LOANS - DEVELOPMENT OF NAT. RESOURCES		0	0
PROCEEDS OF LOANS FROM OTHER FUNDS		0	182,700,000,000.00
OTHER CAPITAL RECEIPTS	35	201,500.00	0
TOTAL INFLOW:		1,517,472,484,189.66	4,670,671,017,576.26
OUTFLOW:			
REPAYMENT OF EXTERNAL LOANS	36	84,822,787,837.17	88,537,248,000.00
REPAYMENT OF FGN BONDS	37	19,170,000,000.00	968,557,203,000.00
REPAYMENT OF INTERNAL LOAN-NTBS	38	0	3,266,472,405,763.67
REPAYMENT OF LOANS - DEVELOPMENT OF NAT. RESOURCES		0	0
REPAYMENT OF LOANS - OTHER FUNDS		0	0
TOTAL OUTFLOW:		103,992,787,837.17	4,323,566,856,763.67
NET CASHFLOWS FROM FINANCING ACTIVITIES:		1,413,479,696,352.49	347,104,160,812.59
MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
FEDERAL GOVERNMENT INVESTMENTS		-666,398,715,025.60	-160,369,342,595.15
DEPOSITS		703,573,784.13	0.00
TRUST AND OTHER FUNDS OF FGN		52,463,622,599.61	0.00
NET (INCREASE)/DECREASE IN OTHER CASH EQUIVALENTS		-21,788,488,208.38	-204,741,604,658.35
NET CASH		-45,104,563,591.21	-405,872,875,543.86
CASH & ITS EQUIVALENT OPENING BALANCE		525,754,449,478.10	931,627,325,021.96
CASH & ITS EQUIVALENT CLOSING BALANCE		480,649,885,886.89	525,754,449,478.10
THE ACCOMPANYING NOTES FORM PART OF THIS STATEMENT			

AHMED IDRIS FCNA
ACCOUNTANT-GENERAL OF THE FEDERATION



STATEMENT NO. 2

FEDERAL GOVERNMENT OF NIGERIA			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER 2014 FINANCIAL YEAR			
	NOTES	2014	2013
ASSETS			
Liquid Assets:			
CRF Bank Balance(CBN)	39	-342,015,309,243.04	-130,581,380,682.54
Pension Account (CBN)	40	13,943,576,960.25	26,726,085,500.60
Cash Balances of Trust And Other Funds of the FGN	41	626,211,760,155.26	573,748,137,555.65
Cash Balances with Federal Pay Offices And Sub-Treasury	42	7,447,580.90	276,005,794.35
Cash Held by Ministries, Department And Agencies	43	182,077,213,001.94	55,402,017,964.16
Cash Held from Aid & Grants by Ministries, Depts. & Agencies	44	425,197,431.58	183,583,345.88
Sub-Total Liquid Assets:		480,649,885,886.89	525,754,449,478.10
Investments and Other Cash Assets:			
Federal Government Investments	45	1,211,783,794,768.97	545,385,079,743.37
Imprests	46	-58,888,763.60	95,284,724.30
Advances	47	2,553,025,608.07	1,282,564,518.11
Revolving Loans Granted	48	49,260,499,920.14	28,588,299,313.82
Sub-Total Investments and Other Cash Assets:		1,263,538,431,533.58	575,351,228,299.60
TOTAL ASSETS		1,744,188,317,420.47	1,101,105,677,777.70
LIABILITIES			
Fund Balances			
Consolidated Revenue Fund		-11,527,509,521,314.40	-11,643,722,687,721.20
Capital Development Fund		2,717,327,783,265.65	3,655,180,762,473.79
Trust & Other Public Funds:		626,211,760,155.26	573,748,137,555.65
Sub-Total Fund Balances		-8,183,969,977,893.58	-7,414,793,787,691.76
External And Internal Loans:			
External Loans: FGN	49	1,631,532,440,000.00	1,373,569,830,000.00
FGN Bonds	50	5,088,501,722,000.00	4,537,428,211,000.00
Nigerian Treasury Bills (NTB)	51	2,815,523,753,000.00	2,213,004,617,939.54
Development Loan Stock		0	0
Internal Loans from Other Funds	52	390,288,085,668.92	390,288,085,668.92
Sub-Total External And Internal Loans:		9,925,846,000,668.92	8,514,290,744,608.46
Other Liabilities:			
Deposits	53	2,312,294,645.13	1,608,720,861.00
Sub-Total Other Liabilities:		2,312,294,645.13	1,608,720,861.00
TOTAL LIABILITIES		1,744,188,317,420.47	1,101,105,677,777.70
The Accompanying Notes form part of this Statement			
			
Ahmed Idris, FCNA Accountant-General of the Federation			



STATEMENT NO. 3

FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31st DECEMBER 2014 FINANCIAL YEAR

ANNUAL PREVIOUS YEAR 2013	NOTES	ACTUAL 2014	FINAL BUDGET 2014	INITIAL BUDGET 2014	VARIANCE ON FINAL BUDGET
6,773,659,308,992.81		-11,643,722,687,721.20			
	REVENUE				
	STATUTORY ALLOCATION				
1,326,356,592,862.04	1	2,735,598,769,426.62	3,284,254,000,000.00	3,284,254,000,000.00	548,655,230,573.39
106,928,795,994.84	2	106,743,764,228.50	121,745,000,000.00	121,745,000,000.00	15,001,235,771.50
0	3	170,058,565,533.75	0	0	-170,058,565,533.75
2,433,285,388,856.88		3,012,401,099,188.86	3,405,999,000,000.00	3,405,999,000,000.00	393,597,900,811.14
	TOTAL STATUTORY ALLOCATION				
	INDEPENDENT REVENUE				
160,571,531.69	4	0	284,283,082.09	284,283,082.09	284,283,082.09
2,500,997,462.04	5	2,426,402,460.62	1,892,776,932.29	1,892,776,932.29	-533,625,528.33
1,964,734,592.50	6	1,496,623,432.86	3,478,454,739.65	3,478,454,739.65	1,981,831,306.79
0	7	21,914,538.08	0	0	-21,914,538.08
17,159,970,860.16	8	21,547,334,702.78	21,570,290,526.97	21,570,290,526.97	22,955,824.19
2,517,869,294.99	9	1,327,815,103.89	4,436,538,705.76	4,436,538,705.76	3,108,723,601.87
594,175,800.79	10	73,333,462,005.59	903,292,567.68	903,292,567.68	-72,430,169,437.91
2,186,837,088.35	11	3,436,755,473.44	1,803,246,511.92	1,803,246,511.92	-1,633,508,961.52
40,864,496.13	12	93,216,095.00	75,621,089.65	75,621,089.65	-17,595,005.35
648,399,645.60	13	1,239,008,173.52	1,114,732,946.86	1,114,732,946.86	-124,475,226.66
63,978,866.61	14	1,233,012,611.22	33,155,344.62	33,155,344.62	-1,199,857,266.60
194,061,170,341.55	15	221,136,206,785.89	717,134,889,700.74	717,134,889,700.74	495,998,682,914.85
13,062,737.77	16	28,614,107.36	738,995.14	238,995.14	-28,375,112.22
83,846,760.01	17	15,481,644.20	148,446,085.73	148,446,085.73	132,964,441.53
222,205,479,478.19		327,335,847,134.45	752,875,967,229.10	752,875,967,229.10	425,540,120,094.65
	TOTAL INDEPENDENT REVENUE				
172,928,364.94	18	122,681,281,488.85	568,474,000,000.00	568,474,000,000.00	445,792,718,511.15
172,928,364.94		122,681,281,488.85	568,474,000,000.00	568,474,000,000.00	445,792,718,511.15
3,655,463,796,700.01		3,462,418,227,812.16	4,727,348,967,229.10	4,727,348,967,229.10	1,264,930,739,416.94
	TOTAL REVENUE				
	EXPENDITURE				
	OPERATING EXPENSES				
1,380,700,611,868.95	19	1,982,268,617,482.21	1,954,308,257,526.91	1,954,308,257,526.91	-27,960,359,955.30
67,539,694,420.28	20	57,015,611,526.50	94,582,093,181.88	94,582,093,181.88	37,566,481,655.36
1,133,427,403,753.77	21	408,912,093,179.41	1,173,750,767,177.62	1,173,750,767,177.62	764,838,673,998.21
631,032,128,575.04	22	359,082,608,612.47	976,742,867,331.00	976,742,867,331.00	617,660,258,740.53
3,212,699,838,418.04		2,807,278,930,800.59	4,199,383,985,239.41	4,199,383,985,239.41	1,392,105,054,438.82
	OTHER RECURRENT EXPENDITURE				
86,537,248,000.00	36	84,822,787,837.17	0	0	84,822,787,837.17
986,537,203,000.00	37	79,170,000,000.00	0	0	-19,170,000,000.00
3,266,472,405,763.67	38	0	0	0	0
0		0	0	0	0
0		0	0	0	0
4,323,566,856,763.67		103,992,787,837.17	0	0	-103,992,787,837.17
7,536,266,695,181.71		2,911,271,718,637.76	4,199,383,985,239.41	4,199,383,985,239.41	1,288,112,366,601.65
-11,643,722,687,721.20		-11,092,576,178,546.80	527,964,981,989.69	527,964,981,989.69	11,620,541,160,536.40
	OPERATING BALANCE				
989,460,480,246.71		434,933,342,767.69	0	0	-434,933,342,767.69
-11,643,722,687,721.20		0	0	0	0
-11,643,722,687,721.20		-11,527,506,521,314.40	0	0	0
	CLOSING BALANCE				



STATEMENT NO. 4

FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER 2014 FINANCIAL YEAR

ANNUAL PREVIOUS YEAR 2013	NOTES	ACTUAL 2014	FINAL BUDGET 2014	INITIAL BUDGET 2014	VARIANCE ON FINAL BUDGET
70,392,776,194.41		3,655,180,762,473.79			
	OPENING BALANCE				
	PRIOR YEAR ADJUSTMENT				
-1,244,513,464,158.66	INTANGIBLE ASSETS (PVA)	1,411,555,256,060.46	0	0	-1,411,555,256,060.46
0	CASH IN TRANSIT (PVA)	601,339,004,160.56	0	0	-601,339,004,160.56
-1,244,513,464,158.66	TOTAL PRIOR YEAR ADJUSTMENT	2,012,894,260,221.02	0	0	-2,012,894,260,221.02
	REVENUE				
989,460,480,246.71	TRANSFER FROM CONSOLIDATED REVENUE FUND	434,933,342,767.69	0	0	-434,933,342,767.69
0	PROCEEDS FROM AID AND GRANTS	2,006,586,629.20	0	0	-2,006,586,629.20
445,842,279,000.00	PROCEEDS FROM EXTERNAL LOAN	342,703,050,000.00	0	0	-342,703,050,000.00
1,091,375,414,000.00	PROCEEDS FROM DOMESTIC LOANS: FGN BONDS	570,243,511,000.00	0	0	-570,243,511,000.00
2,950,753,324,574.26	PROCEEDS FROM DOMESTIC LOAN: NIBS ETC	602,519,135,060.46	0	0	-602,519,135,060.46
0	PROCEEDS FROM LOANS - DEVELOPMENT OF NAT. RESOURCES	0	0	0	0
182,700,000,000.00	PROCEEDS OF LOANS FROM OTHER FUNDS	0	0	0	0
0	OTHER CAPITAL RECEIPTS	201,500.00	0	0	-201,500.00
5,660,131,497,822.97	TOTAL REVENUE	1,952,405,826,957.35	0	0	-1,952,405,826,957.35
	CAPITAL EXPENDITURE				
175,768,463,731.71	CAPITAL EXPENDITURE - ADMINISTRATIVE SECTOR	159,719,967,285.55	189,355,874,234.61	189,355,874,234.61	29,635,906,949.06
338,950,004,007.73	CAPITAL EXPENDITURE - ECONOMIC SECTOR	247,929,302,667.61	831,090,935,997.96	831,090,935,997.96	583,161,631,330.35
24,461,391,787.10	CAPITAL EXPENDITURE - LAW AND JUSTICE	19,786,201,860.45	22,308,860,600.64	22,308,860,600.64	2,522,658,740.19
134,288,754,437.10	CAPITAL EXPENDITURE - REGIONAL DEVELOPMENT	34,203,672,014.85	79,813,704,194.11	79,813,704,194.11	45,610,032,179.26
157,361,433,421.28	CAPITAL EXPENDITURE - SOCIAL SERVICE SECTOR	71,376,057,891.98	123,117,257,654.37	123,117,257,654.37	51,791,194,762.39
0	CAPITAL EXPENDITURE - FUNDED FROM AID AND GRANTS	1,696,294,224.03	0	0	-1,696,294,224.03
0	CAPITAL EXPENDITURE - EXTERNAL LOANS	342,703,050,000.00	0	0	-342,703,050,000.00
830,830,047,384.92	TOTAL CAPITAL EXPENDITURE	877,364,545,944.47	1,245,686,627,981.69	1,245,686,627,981.69	368,322,081,737.22
3,655,180,762,473.79	TRANSFER TO CRF	0	0	0	0
	CLOSING BALANCE	2,717,327,783,265.65			
	THE ACCOMPANYING NOTES FORM PART OF THIS STATEMENT				
	AHMED IDRIS FCNA ACCOUNTANT-GENERAL OF THE FEDERATION				

STATEMENT NO. 1
FEDERAL GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2013

ANNUAL BUDGET 2013 N		NOTES	ACTUAL YEAR 2013 N	PREVIOUS YEAR 2012 N
	CashFlows from Operating Activities:			
	Receipts:			
3,581,507,826,299.10	Statutory Allocations-FAAC	1	3,326,356,592,862.04	3,105,805,577,332.00
127,045,000,000.00	Value Added Tax Allocation	2	106,928,795,994.84	95,443,818,756.00
3,708,552,826,299.10	Sub-Total- Statutory Allocation		3,433,285,388,856.88	3,201,249,396,088.00
4,235,862,000.08	Direct Taxes	3	160,571,531.69	158,027,350.00
424,033,075.59	Licences	3	2,500,997,462.04	998,656,554.94
419,608,485.33	Mining Rents:	3	1,964,734,592.50	1,883,399,665.00
419,608,485.33	Royalties	3	-	2,688,810.00
3,462,423,874.99	Fees:	3	17,159,970,860.16	10,644,488,121.00
3,462,423,874.99	Fines	3	2,517,869,294.99	149,120,502.00
10,514,430,126.98	Sales	3	594,175,800.79	665,100,967.00
10,514,430,126.98	Earnings -General incl Parastatals Revenue	3	2,386,837,088.35	1,074,689,032.00
593,446,337.51	Sales/Rent of Government Buildings:	3	49,864,496.13	159,529,868.00
593,446,337.51	Sale/Rent on Lands and Others:	3	646,399,645.60	515,098,116.00
17,279,390,612.78	Repayments-General:	3	63,978,866.61	612,391,986.00
373,800,000,000.00	Investment Income (Operating Surplus)	3	194,061,170,341.55	4,517,058,040.00
17,279,390,612.78	Interest Earned	3	13,062,737.77	113,364,097,067.00
3,891,506,049.16	Re-imbursment	3	83,846,760.01	32,072,816.00
446,690,000,000.00	Sub-Total- Independent Revenue		222,205,475,478.19	134,776,419,833.00
741,653,000,000.00	Other Revenue Sources of the FGN	3A	172,928,364.94	34,052,654,190.00
4,896,895,826,299.10	Total Receipts:-		3,655,663,796,700.01	3,370,078,480,122.00
	Payments:			
1,617,057,309,681.90	Personnel Costs(including Salaries on CRF Charges)	4	1,380,700,611,858.95	848,441,330,447.00
74,413,435,651.88	Federal Govt Contribution to Pension:	5	67,539,694,420.28	62,698,074,069.00
349,851,505,041.30	Overhead Charges:	6	475,073,533,418.89	331,539,374,834.00
24,114,032,842.12	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	7	631,032,128,375.04	1,282,050,359,967.00
767,119,790,654.74	Subvention to Parastatals:	8	658,353,870,334.88	266,672,003,856.00
	Other Operating Activities			
2,832,556,673,871.93	Total Payments:-		3,212,699,838,418.04	2,791,401,143,204.00
2,064,339,752,427.17	Net Cash Flow from Operating Activities		442,963,958,281.97	578,677,336,918.00
	CashFlows from Investment Activities:			
263,238,290,440.15	Capital Expenditure-Administrative Sector:	11	175,758,463,731.71	196,782,681,404.00
590,373,851,111.27	Capital Expenditure: Economic Sector:	11	338,950,004,007.73	539,010,842,970.00
22,597,884,347.98	Capital Expenditure: Law and Justice:	11	24,461,391,787.10	27,082,723,084.00
118,432,222,221.75	Capital Expenditure: Regional Development:	11	134,288,754,437.10	114,094,537,340.00
161,247,758,557.53	Capital Expenditure: Social Service Sector:	11	157,361,433,421.28	143,637,826,632.00
0.00	Capital Expenditure: Funded from Aid and Grants:	10	0.00	3,774,231,898.00
1,155,890,006,678.68	Net Cash Flow from Investment Activities:		830,830,047,384.92	1,024,582,843,331.00
	CashFlows from Financing Activities:			
0.00	Proceeds from Aid and Grants	10	-	3,957,675,194.00
0.00	Proceeds from External Loan :	21	445,842,279,000.00	157,901,867,800.00
744,437,000,000.00	Proceeds from Internal Loans: FGN/Treasury Bonds :	22	1,091,375,414,000.00	538,850,000,000.00
	Proceeds from Internal Loan: NTBs etc:	23	2,950,753,324,576.26	4,003,247,076,795.97
	Proceeds from Development Loan Stock	24	0.00	0.00
	Proceeds from Other Funds of the Federal Government	25	182,700,000,000.00	80,000,000,000.00
(47,600,000,000.00)	Repayment of External Loans (Including Servicing)	21	(88,537,248,000.00)	(24,711,352,800.00)
0.00	Repayment of FGN/Treasury Bonds :	22	(968,557,203,000.00)	(19,170,000,000.00)
-511,980,000,000.00	Repayment of Internal Loan-NTBs	23	(3,266,472,405,763.67)	(3,204,641,479,000.00)
	Repayment to Development Loan Stock	24	0.00	0.00
	Repayment of Other Funds of the Federal Government	25	0.00	0.00
184,857,000,000.00	Net Cash Flow from Financing Activities:		347,104,160,812.59	1,535,523,787,990.00
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Investments		-160,369,342,595.15	-42,633,772,095.00
	Net (Increase)/Decrease in Other Cash Equivalent:		-204,741,604,658.35	-906,671,720,496.00
	Total Cashflow from other Cash equivalent Accounts		-365,110,947,253.50	-949,305,492,591.50
1,093,306,745,748.48	Net Cash for the year		-405,872,875,543.86	140,312,786,986.27
120,000,000,000.00	Cash & its Equivalent as at 1st January, 2013		931,627,325,021.96	791,314,536,035.68
1,213,306,745,748.48	Cash & its Equivalent as at 31st December, 2013		525,754,449,478.09	931,627,325,021.96

The Accompanying Notes form part of this Statement



Alhaji Ahmed Idris, FCNA
Accountant-General of the Federation



STATEMENT NO. 2

FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013

	NOTES	CURRENT YEAR 2013 N	PREVIOUS YEAR 2012 N
ASSETS			
LIABILITIES			
Balance (CBN)		(130,581,380,682.54)	(133,142,417,207.80)
Account (CBN)		26,726,065,500.60	29,511,366,365.85
Reserves of Trust Fund and Other Funds (Public Funds)	13	573,748,137,555.65	896,137,424,913.07
Reserves with Federal Pay Offices	14	276,005,794.35	204,619,732.25
Reserves by Ministries, Department & Agencies-	15	55,402,158,014.16	136,732,887,922.71
Reserves from Aid and Grants by Ministries, Departments and Agencies	16	183,443,295.88	183,443,295.88
TOTAL LIABILITIES		525,754,448,478.09	931,827,325,021.96
ASSETS			
Investments and Other Cash Assets:			
Government Investments (MOFI)	17	545,385,079,743.37	385,015,737,148.22
	18	95,284,724.30	365,248,690.54
	19	1,282,564,518.11	94,955,428.61
Loans Granted:-	20	28,588,299,313.82	28,858,718,152.25
INVESTMENTS AND OTHER CASH ASSETS		575,351,228,299.61	414,334,657,419.63
		1,101,105,677,777.70	1,345,961,982,441.58
LIABILITIES			
RESERVE FUNDS			
Reserve Revenue Fund:		(11,643,722,687,721.20)	(6,773,659,306,992.61)
Reserve Development Fund:		5,028,750,592,473.79	70,382,776,194.41
Reserve Public Funds:		573,748,137,555.65	896,137,424,913.07
Reserve Trust Fund			438,535,030.78
TOTAL PUBLIC FUNDS		(6,041,223,957,691.78)	(5,806,690,572,854.56)
INTERNAL AND INTERNAL LOANS			
Internal Loans: FGN only	21	1,373,569,830,000.00	1,122,617,627,000.00
Reserve & Treasury Bonds	22	4,537,428,211,000.00	4,414,610,000,000.00
Reserve Treasury Bills (NTB)	23	2,213,004,617,939.54	2,528,723,699,126.95
Government Loan Stock	24	-	-
Internal Loans from Other Funds	25	390,288,085,668.92	207,588,085,668.92
TOTAL INTERNAL AND INTERNAL LOANS		7,140,720,914,608.46	7,150,921,784,795.87
LIABILITIES			
	26	1,608,720,861.03	1,730,770,500.28
TOTAL LIABILITIES		1,101,105,677,777.70	1,345,961,982,441.58

Accompanying Notes form part of this Statement



Alhaji Ahmed Idris, FCMA.
Accountant-General of the Federation



STATEMENT NO. 3
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2013

ACTUAL PREVIOUS YEAR(2012):	ACTUAL 2013	FINAL BUDGET 2013	INITIAL ORIGINAL BUDGET 2013	VARIANCE ON FINAL BUDGET
	N	N	N	%
(3,255,514,621,917.41)	16,773,859,300,952.01)			
Operating Balance:				
ADD: REVENUE				
Statutory Allocations FAAC	3,326,356,592,862.04	3,581,607,826,299.10	3,581,607,826,299.10	92.88
Value Added Tax Allocation	100,928,795,994.84	127,045,000,000.00	127,045,000,000.00	84.17
Sub-Total- Statutory Allocation	3,433,285,388,856.88	3,708,652,826,299.10	3,708,652,826,299.10	
Dues/Tax	160,571,631.69	4,235,862,000.00	4,235,862,000.00	3.79
License	2,500,997,462.04	424,033,075.59	424,033,075.59	589.81
Mining Repts.	1,904,734,952.50	419,008,485.33	419,008,485.33	468.23
Royalties	17,159,970,860.16	419,008,485.33	419,008,485.33	0.00
Fees	2,517,869,294.99	3,462,423,874.99	3,462,423,874.99	495.81
Grants	994,175,800.79	10,514,430,126.98	10,514,430,126.98	72.72
Earnings - Government Privileges Revenue	2,306,837,080.35	10,514,430,126.98	10,514,430,126.98	5.65
Services of Government Buildings	49,884,496.13	593,446,337.51	593,446,337.51	8.40
Salaries on Lands and Others	648,309,648.60	993,446,337.51	993,446,337.51	109.26
Replacement Services	63,978,886.61	17,279,390,612.78	17,279,390,612.78	0.37
Investment Income (Operating Surplus)	194,061,170,341.55	373,600,000,000.00	373,600,000,000.00	51.94
Interest Earned	13,082,737.77	17,279,390,612.78	17,279,390,612.78	0.08
Re-insurances	83,846,760.01	3,891,508,049.16	3,891,508,049.16	2.15
Sub-Total- Independent Revenue	222,205,479,478.19	446,890,000,000.00	446,890,000,000.00	
Other Revenue Sources of the FGR	172,928,384.94	741,653,000,000.00	741,653,000,000.00	0.02
TOTAL REVENUE	3,855,863,796,700.01	4,896,895,826,299.10	4,896,895,826,299.10	74.65
LESS: EXPENDITURE				
Personnel Costs	1,300,700,611,068.95	1,817,057,309,091.90	1,817,057,309,091.90	85.38
Federal Govt Contribution to Pension	67,539,094,420.29	74,413,435,651.88	74,413,435,651.88	90.76
Debt/Grant Changes	475,073,505,418.89	349,651,505,041.30	349,651,505,041.30	135.87
Consolidated Revenue Fund Changes	831,032,129,375.04	24,114,032,842.12	24,114,032,842.12	2,616.87
Subtotal to Parliament	858,353,670,334.88	767,319,790,654.74	767,319,790,654.74	85.80
OTHER REQUISITE PAYMENTS/EXPENDITURE				
Repayments External Loans, FGR	88,537,248,000.00	47,600,000,000.00	47,600,000,000.00	188.00
Repayments FGR Bonds & Treasury Bonds	968,557,203,000.00	511,980,000,000.00	511,980,000,000.00	638.01
Repayments Nigerian Treasury Bills (NTB)	3,266,472,405,763.67			
Internal Loans From Development Loan Stock	-			
Internal Loans From Development of Nat Resources	-			
TOTAL EXPENDITURE	7,506,296,695,181.71	3,382,135,073,871.93	3,382,135,073,871.93	222.17
OPERATING BALANCE	(10,854,262,207,474.50)	1,504,759,752,427.17	(5,344,785,521,723.53)	
APPROPRIATIONS/TRANSFERS				
Transfer to Capital Development Fund	989,460,460,246.71	1,825,743,275,009.59	1,825,743,275,009.59	60.86
Closing Balance	(11,643,722,657,721.20)			0.00

The Accompanying Notes form part of this Statement




STATEMENT 110.4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2013

ACTUAL PREVIOUS YEAR(2012)	NOTES	TOTAL CAPITAL EXPENDITURE 2013	FINAL BUDGET 2013	INITIAL/ORIGINAL BUDGET 2013	PERFORMANCE ON TOTAL %
N		N		N	
(2,700,870,806,255.56)	Opening Balance	70,392,776,194.41			
	ADD: RECEIPTS				
848,298,192,193.43	Transfer from Consolidated Revenue Fund	989,460,480,246.71	1,626,743,275,909.59	1,525,743,275,909.59	60.86
3,957,675,194.83	Aid and Grants	-	-	-	
157,991,867,800.00	External Loans	445,842,270,000.00	-	-	
538,850,000,000.00	Internal Loans: FGN & Treasury Bonds	1,091,375,414,000.00	-	-	
4,003,247,076,795.97	Internal Loans: NTBs	2,950,753,324,576.26	744,437,000,000.00	744,437,000,000.00	
-	Internal Loans From Development Loan Stock	-	-	-	
80,000,000,000.00	Internal Loans From Other Funds of the Federal Government	182,700,000,000.00	-	-	
5,632,345,811,984.23	TOTAL REVENUE AVAILABLE:	5,660,131,497,822.97	2,370,180,275,909.59	2,370,180,275,909.59	238.81
	LESS: EXPENDITURE				
196,782,681,404.71	Capital Expenditure: Administrative Sector	175,766,463,731.71	262,236,290,440.16	263,238,200,440.15	60.77
539,010,842,970.33	Capital Expenditure: Economic Sector	338,960,004,007.73	590,373,851,111.27	589,935,916,794.38	57.41
27,082,723,084.47	Capital Expenditure: Law and Justice	24,461,301,787.10	22,597,884,347.96	22,597,884,347.96	100.25
114,094,537,540.53	Capital Expenditure: Regional Development	134,288,754,437.10	118,433,222,221.75	118,433,222,221.75	113.39
143,037,626,032.05	Capital Expenditure: Social Service Sector	157,361,433,421.28	181,247,758,557.53	161,247,758,557.53	97.08
3,774,231,898.96	Capital Expenditure: Funded from Aid and Grants	-	-	-	
1,024,582,843,331.04	OTHER RECURRENT PAYMENTS/EXPENDITURE:	830,830,547,384.92	1,155,890,006,878.68	1,155,452,072,361.79	71.88
(1,830,499,356,188.87)	Repayments External Loans FGN				
	Repayments FGN Bonds & Treasury Bonds				
	Repayments Nigerian Treasury Bills (NTBs)				
	Repayments Development Loan Stock				
	Repayments Other Internal Loans (Provisionary Notes)				
	Repayments Internal Loans from Other Funds				
	TOTAL CAPITAL EXPENDITURE:				
	Adjustments Classified to Intangible Assets	129,856,365,841.34			
70,392,776,194.41	CLOSING BALANCE:	5,028,750,592,473.79			

The Accompanying Notes form part of this Statement



Alhaji Ahmed Idris, FCMA,
 Accountant-General of the Federation

