



To: Nigeria Governors' Forum
From: Director General
Date: December 13, 2018
Subject: **Re: Impact of New National Minimum Wage on State Governments**

Your Excellencies would recall that at the NGF meeting of November 14, 2018, the Forum constituted a Committee which comprises of the Governors of Lagos, Kebbi, Akwa Ibom, Ebonyi, Kaduna, Plateau, Bauchi, Enugu and Zamfara States to meet with Mr President to present a compelling argument on the inability of States to pay either of the proposed wages. The Forum also agreed to present actual and real-life figures from selected States to support their claim.

The Committee, led by the Chairman of the Forum, Hon. Abdulaziz Yari Abubakar, met with Mr. President on Monday, 19th November, 2018 and submitted a report detailing the impact of the New National Minimum Wage on State Governments. This report analyzed the situation in six (6) States and basically showed the inability of States to fund any increase in the minimum wage for and advocated for a revision of the Revenue Allocation Formula upwards in favour of the States in the event of an increase in the minimum wage.

The Office of Mr. President has responded to the Forum's submission in a letter dated 29th November, 2019; requesting the Forum to submit specific analysis from 36 States showing the impact of the three (3) National Minimum Wage Scenarios (N22,500, N24,000 and N30,000) proposed in the report of the Tripartite Committee.

We are at present unable to meet the request of Mr. President because we do not have data from States to undertake the 'specific analysis'.

Consequently, we hereby request the following States to immediately send us the Extract from the Report of the Auditor General on the Accounts of the State Government showing Revenue and Expenditure from 2010 to 2017 (Template attached):

1. Abia
2. Adamawa
3. Bauchi
4. Benue

5. Imo
6. Kano
7. Cross River
8. Rivers
9. Sokoto
10. Delta
11. Enugu
12. Kogi
13. Niger
14. Taraba
15. Zamfara
16. Borno (2017 data only)
17. Gombe (2017 data only)
18. Nasarawa (2017 data only)
19. Katsina (2017 data only)
20. Kwara (2017 data only)
21. Osun (2017 data only)
22. Bayelsa (Revenue 2010 – 2017, Expenditure 2017)

We have attached the Forum's report submitted to the President and the response from the Chief of Staff to the President for your consideration.

Director General

Director General

Excess Crude Oil
Total

OFFICE OF THE STATE AUDITOR GENERAL XYZ STATE

**EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENTS OF XYZ STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE**

YEARS

Statutory Allocation

Internally Generated Revenue

Value Added Tax (VAT)

Local Government

Contribution 25%

Excess Crude Oil

Statutory Allocation

Internally Generated Revenue

Value Added Tax (VAT)

Local Government

Contribution 25%

Excess Crude Oil

Total

REVENUE

YEARS	2017	2016	2015	2014
	₱	₱	₱	₱
Statutory Allocation				
Internally Generated Revenue				
Value Added Tax (VAT)				
Local Government Contribution 25%				
Excess Crude Oil				
Total				

YEARS

Statutory Allocation

Internally Generated Revenue

Value Added Tax (VAT)

Local Government

Contribution 25%

Excess Crude Oil

Total

2013

₱

2012

₱

2011

₱

2010

₱

YEARS	2013	2012	2011	2010
	₱	₱	₱	₱
Statutory Allocation				
Internally Generated Revenue				
Value Added Tax (VAT)				
Local Government Contribution 25%				
Excess Crude Oil				
Total				

YEARS	2013	2012	2011	2010
	₱	₱	₱	₱
Personnel Cost				
Overhead Cost				
Capital Expenditure				
Total				

OFFICE OF THE STATE AUDITOR GENERAL XYZ STATE

EXPENDITURE

YEARS	2017	2016	2015	2014
	₱	₱	₱	₱
Personnel Cost				
Overhead Cost				
Capital Expenditure				
Total				

YEARS	2013	2012	2011	2010
	₱	₱	₱	₱
Personnel Cost				
Overhead Cost				
Capital Expenditure				
Total				

SIGNATURE:
NAME:
AUDITOR GENERAL
XYZ STATE



RESTRICTED

STATE HOUSE,
ABUJA.
NIGERIA.

Reference:

SH/COS/ 39/A /142

29th November 2018

The Chairman

Nigeria Governors Forum
Abuja, Nigeria ✓

Your Excellency

IMPACT OF NEW NATIONAL MINIMUM WAGE ON STATE GOVERNMENTS

I write with respect to your submission to Mr President dated 19th November 2018 on the above subject matter.

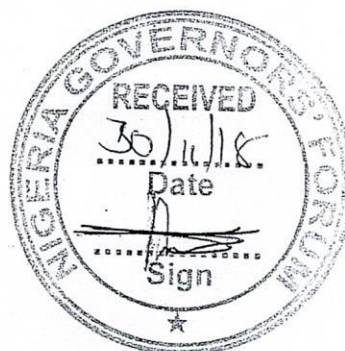
2. As the analysis attached in your letter only captures a sample of 6 (six) states, you are kindly requested to submit specific analysis from all 36 (thirty six) states showing the impact of the 3 National Minimum Wage (NMW) scenarios proposed in the report of the tripartite committee.
3. Your submission is to be made by Friday, 7th December 2018 for Mr President's kind consideration and further directives.
4. Your Excellency, please accept the assurances of my highest regards.

Abba Kyari

Chief of Staff to the President

CC:

Secretary to the Government of the Federation
Hon. Minister of Labour
Hon. Minister of Budget and National Planning



4:32 pm



19th November 2018

His Excellency
Muhammadu Buhari, GCFR,
President, Commander-in-Chief of the Armed Forces
Federal Republic of Nigeria,
State House,
Abuja.

OFFICE OF THE
PRESIDENT
19 NOV 2018
RECEIVED

Dear Mr. President,

IMPACT OF NEW NATIONAL MINIMUM WAGE ON STATE GOVERNMENTS

On behalf of the thirty-six (36) State Governors of the Federal Republic of Nigeria under the platform of the Nigeria Governors' Forum (NGF), I wish to thank Mr. President for your visionary leadership and your fatherly concern for the plight of the vulnerable in our country, which culminated in the constitution of the Tripartite Committee on the new National Minimum Wage (NMW).

Mr. President will recall that at the time you took over the country's leadership, about 27 States were insolvent and could not pay salaries, a situation that led to Mr. President's approval of bail-out funds to the States to enable them to meet their commitments.

While appreciating the welfare of workers, the Governors have always considered the impact a new minimum wage would have on the economy and have often drawn attention to the implication that an increase would have on an already over-stretched economy.

Following Mr. President's inauguration of the Tripartite Committee (The Committee), the NGF appointed Representatives (Kebbi, Imo, Plateau, Rivers, Osun and Gombe States) to represent it on the Committee. The Representatives briefed the Forum on the Submissions of the Tripartite Committee and the Governors deliberated fully the Report of the Committee. Following this deliberation, the Forum agreed to recommend Twenty-two Thousand, Five Hundred Naira (N22,500), subject to individual States being able to negotiate with Labour and subject also to the minimum wage not being above 50% of the Total Revenue of States.

The Tripartite Committee rejected the above recommendation on the grounds that it came late, and some States had made individual submissions to it during the Zonal Sensitisation Workshop. The

Federal Government on its part recommended Twenty-Four Thousand Naira (N24, 000) as a suitable minimum wage. The Tripartite Committee, however, adopted a Motion approving Thirty Thousand Naira (N30, 000) as the accepted figure and this was presented to Mr. President.

Consequently, the NGF met and carried out a study of the impact of the different figures being canvassed, on the State Governments, and have isolated some States in order to demonstrate to Mr. Present that the proposed increase would adversely affect the States. The Presentation to Mr. President is based on 6 representative States, including Ondo, Plateau, Edo, Bauchi, Ebonyi and Kaduna States and was carried out on the following assumptions:

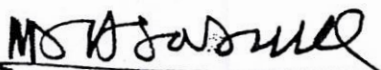
- 6 States chosen from the 6 geo-political Zones.
- The 6 States are those thought to be in a comfortable position, deliberately leaving out States with worst-case scenarios to show that the impact would be more.
- Estimation was based on actual revenue and expenditure figures as at 2017.
- The impact of the NMW is measured for a 25% increase to N22,500, 33.3% increase to N24,000 and 66.7% increase to N30,000.
- The estimation is based on the most modest impact using the percentage rate changes stated above. The actual impact will be significantly higher, given the application of wage rates across the grade level of civil/public servants as well as claims for allowances, pensions and gratuities.

From our Research, we reached the following conclusions:

- To pay N22, 500, provided individual States can negotiate with Labour.
- At N24, 000, it has been found that at least 26 States would be unable to pay it.
- Similarly, an increase to N30, 000 would stretch even the wealthiest States (like Lagos State) to the limits. No State can afford the N30, 000 minimum wage.

Mr. President is kindly invited to note the above submissions. If in the alternative, there would be an increase, it may be necessary to revise the Revenue Allocation Formula upwards in favour of States to enable them pay the increased minimum wage.

Accept, Dear Mr. President, the assurances of our highest regard.



Hon. Abdulaziz Yari Abubakar
Governor, Zamfara State &
Chairman, Nigeria Governors' Forum



Impact of the New Minimum Wage on State Governments

Assumptions

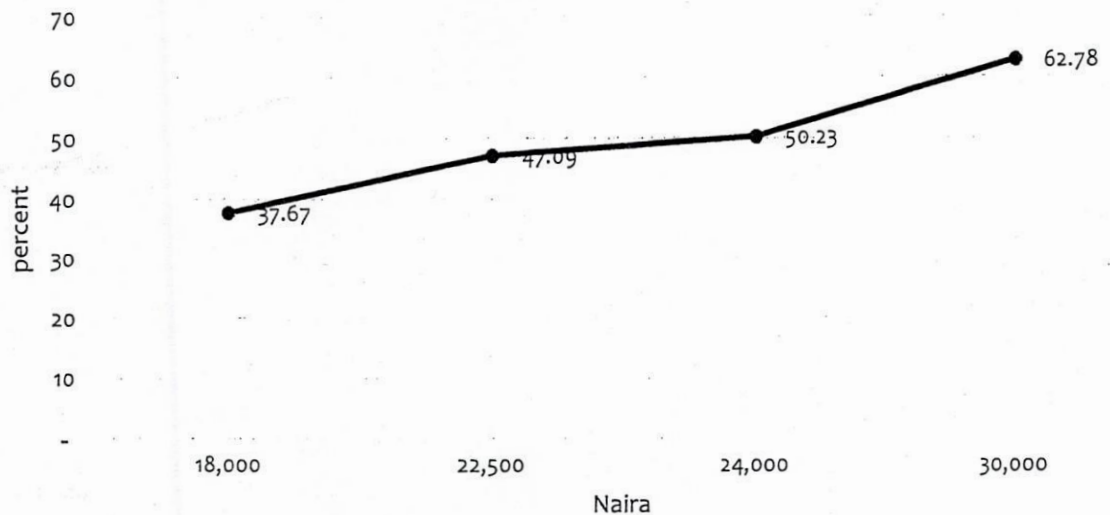
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Impact of changes in the NMW on States' Total Revenue

1. The share of personnel cost to total revenue is currently around 40%, and over 50% in some States. Although a number of States are set to record positive growth in IGR in 2018, in 2017, none of the States under review generated sufficient IGR to fund their wage bills.
2. Given the low size of IGR, over 55% of federation transfers (in addition to IGR) are used to augment the payment the salaries, allowances and pensions of State government workers.
3. This trend is set to worsen, even for a 25% increase in the NMW from N18,000 to N22,500. The table below shows that the average impact of the increase per State, will see personnel costs (% of total revenue) grow from around 40% in 2017 to nearly 50% if the NMW increases to N22,500, and over 65% at a minimum wage of N30,000.
4. Given the current fiscal environment, the N30,000 NMW implies that only about 37% of State revenues will be available for capital expenditure, overheads and other government expenditures.

5. In addition to domestic revenues generated, over 90% of federation transfers will be used to fund personnel costs at the N30,000 NMW.
6. Some States may not be able to fund a N30,000 NMW, costing them over 100 percent of their total expenditure (see table 2).

Table 1: Impact of the NMW on States' Total Revenue



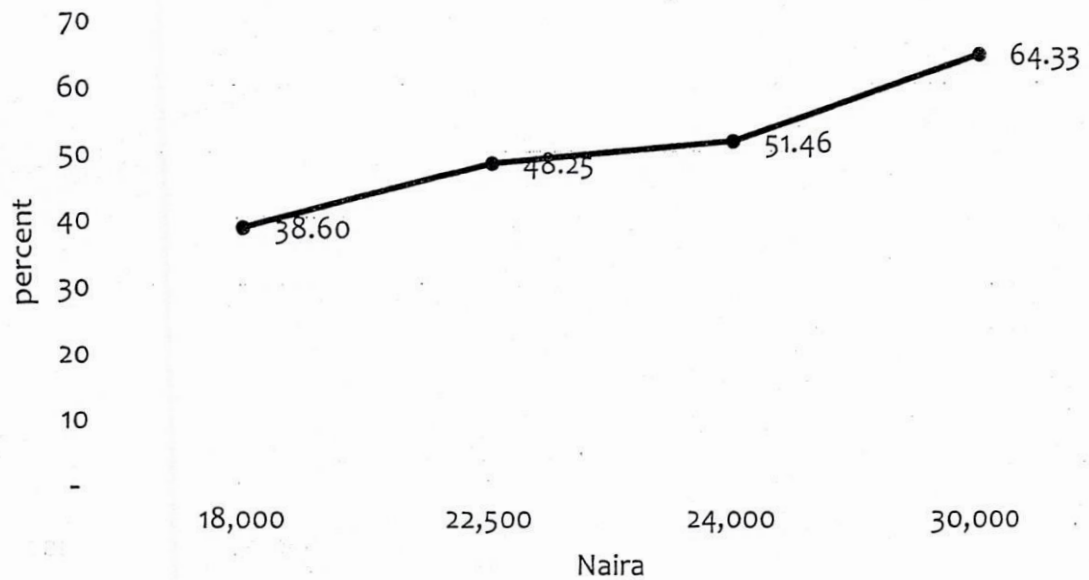
Note: Total revenue is the sum of IGR and federation transfers

Impact of changes in the NMW on States' Total Expenditure

1. In 2017, the share of personnel cost to total expenditure averaged 37%, and reached over 60% in some States.
2. 4 out of the 6 States under review recorded financial deficits in 2017 – indicating that their total revenues were grossly unable to finance their expenditure plans.
3. The proposed NMW will drive up deficit financing and increase States' debt profile, particularly non-investment debts.
4. The rise in recurrent expenditure will lead to a significant cut in capital spending by modest estimates of around N10 billion to over N30 billion in some States.
5. In half of the States, personnel costs are currently higher than capital spending. Following the increase in minimum wage, this trend will affect several other States as investments in capital spending will be reallocated to fund personnel costs.

6. Where the NMW is set at N30,000, personnel costs will constitute nearly 65% of State governments' expenditures, and will be higher in States where wage bills are already high.

Table 2: Impact of the NMW on States' Total Expenditure



Note: Total expenditure is made up of recurrent and capital spending

Table 1: Share of personnel costs, average for 6 selected States

Personnel Expenditure (Share)				
Scenarios	N18,000	N22,500	N24,000	N30,000
Federation Transfers (%)	55.22	69.02	73.62	92.03
IGR (%)	278.98	348.72	371.97	464.96
Total Revenue (%)	37.67	47.09	50.23	62.78
Capital Expenditure (%)	181.17	226.47	241.56	301.96
Total Expenditure (%)	38.60	48.25	51.46	64.33

Table 2: Impact of NMW on State government revenue and expenditure profile - Scenario analysis for 6 Selected States

Minimum Wage	N18,000.00	N22,500.00	N24,000.00	N30,000.00
Change (%)		25.0%	33.3%	66.7%
ONDO	2017	2017a	2017b	2017c
Personnel (N, million)	46,942.15	58,677.69	62,589.53	78,236.92
Federation Transfers (%)	80.84	101.05	107.78	134.73
IGR (%)	432.14	540.18	576.19	720.24
Total Revenue (%)	51.58	64.48	68.78	85.97
Capital Expenditure (%)	602.43	753.03	803.24	1,004.04
Total Expenditure (%)	60.29	75.36	80.38	100.48
PLATEAU	2017	2017a	2017b	2017c
Personnel (N, million)	22,977.99	28,722.48	30,637.31	38,296.64
Federation Transfers (%)	57.34	71.67	76.45	95.56
IGR (%)	212.99	266.24	283.99	354.98
Total Revenue (%)	45.18	56.47	60.24	75.29
Capital Expenditure (%)	162.50	203.13	216.67	270.84
Total Expenditure (%)	42.23	52.78	56.30	70.38
EDO	2017	2017a	2017b	2017c
Personnel (N, million)	30,519.45	38,149.31	40,692.60	50,865.75
Federation Transfers (%)	43.41	54.26	57.88	72.35
IGR (%)	112.23	140.29	149.64	187.05
Total Revenue (%)	31.30	39.13	41.74	52.17
Capital Expenditure (%)	59.95	74.94	79.94	99.92
Total Expenditure (%)	31.27	39.09	41.69	52.12
BAUCHI	2017	2017a	2017b	2017c
Personnel (N, million)	29,465.51	36,831.88	39,287.34	49,109.18
Federation Transfers (%)	60.49	75.61	80.66	100.82
IGR (%)	549.70	687.12	732.93	916.16
Total Revenue (%)	30.22	37.78	40.30	50.37
Capital Expenditure (%)	137.59	171.99	183.45	229.32
Total Expenditure (%)	36.81	46.02	49.09	61.36
EBONYI	2017	2017a	2017b	2017c
Personnel (N, million)	13,218.76	16,523.45	17,625.02	22,031.27
Federation Transfers (%)	37.58	46.97	50.10	62.63
IGR (%)	259.05	323.82	345.41	431.76

Total Revenue (%)	32.82	41.02	43.76	54.69
Capital Expenditure (%)	37.95	47.44	50.61	63.26
Total Expenditure (%)	23.54	29.43	31.39	39.24
KADUNA	2017	2017a	2017b	2017c
Personnel (N, million)	28,966.58	36,208.23	38,622.11	48,277.64
Federation Transfers (%)	51.65	64.56	68.87	86.09
IGR (%)	107.75	134.69	143.67	179.59
Total Revenue (%)	34.91	43.64	46.55	58.19
Capital Expenditure (%)	86.61	108.27	115.49	144.36
Total Expenditure (%)	37.44	46.80	49.92	62.40



**ISSUED AT THE END OF THE 2ND EMERGENCY MEETING
OF THE NIGERIA GOVERNORS' FORUM HELD ON
TUESDAY, 30TH OCTOBER 2018 AT THE NGF
SECRETARIAT, ABUJA**

Following a meeting of the Nigeria Governors' Forum where we deliberated on the National Minimum Wage after a briefing from our representatives at the Tripartite Committee, we submit as follows:

1. The welfare of all Nigerians is our ultimate concern. In all our States, we are concerned about the deteriorating economic situation experienced by the vulnerable segment of our population.
2. In agreeing to a National Minimum Wage however, the Forum is even more concerned about development, particularly in the health, education and infrastructure spheres.
3. It is therefore our considered position that since the percentage of salaried workers is not more than 5% of the total working population, our position must not just reflect a figure, but also a sustainable strategy based on ability and capacity to pay, as well as reflective of all our developmental needs in each State.
4. After all, Section 3 of the National Salaries Income and Wages Commission Act provides that "the Commission shall recommend a proposition of income growth which should be initiated for wage increase and also examined the salary structure in public and private



sector with reasonable features of relativity and maximum levels which are in consonance with the national economy”

5. It is in this sense that we feel strongly that our acceptable minimum wage must be done in such a way that total personnel cost does not exceed 50% of the revenue available to each State.
6. Governors therefore agreed to pay a national minimum wage of N22,500.

**Governor Abdul'aziz Yari Abubakar
Chairman, Nigeria Governors' Forum
30th October 2018**

OFFICE OF THE STATE AUDITOR GENERAL BAUCHI STATE
EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENTS OF BAUCHI STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE

REVENUE

YEARS	2017	2016	2015	2014
	N	N	N	N
STATUTORY ALLOCATION	32,261,844,629.89	25,600,243,189.83	35,523,163,657.92	45,907,507,962.00
INTERNALLY GENERATED REVENUE	5,360,333,594.04	5,157,855,218.68	6,283,433,496.78	4,853,453,184.87
VALUE ADDED TAX (VAT)	11,365,308,959.68	9,505,666,083.96	9,627,538,725.46	11,510,933,104.85
LOCAL GOVERNMENT CONTRIBUTION 25%				
EXCESS CRUDE OIL	5,082,664,302.83	1,712,490,412.23	3,469,487,798.82	7,191,729,749.15
OTHER SOURCES (PARIS CLUB)	13,755,553,122.50	12,792,664,403.93		
TOTAL	67,825,704,608.94	54,768,919,308.63	54,903,623,678.98	69,463,624,000.87

YEARS	2013	2012	2011	2010
	N	N	N	N
STATUTORY ALLOCATION	43,290,800,420.75	37,281,434,882.08	37,305,431,583.32	29,276,461,275.74
INTERNALLY GENERATED REVENUE	4,929,828,838.00	4,061,831,419.00	4,417,056,754.54	3,340,310,397.04
VALUE ADDED TAX (VAT)	8,676,257,338.00	9,172,237,484.74	6,298,091,013.18	7,645,625,557.79
LOCAL GOVERNMENT CONTRIBUTION 25%				
MISCELLANEOUS	10,651,704,842.54	7,775,729,157.00	3,912,606,686.77	5,020,583,122.21
EXCESS CRUDE OIL	14,962,710,437.33	14,009,535,136.63	18,014,592,214.75	10,683,558,591.96
TOTAL	82,511,301,876.62	72,300,768,079.45	69,947,778,252.56	55,966,538,944.74

EXPENDITURE

YEARS	2017	2016	2015	2014
	N	N	N	N
PERSONNEL COST	29,465,507,189.82	27,358,186,142.21	34,350,498,205.62	27,737,249,110.48
OVERHEAD COST	29,157,869,018.95	29,313,513,057.73	16,446,310,014.97	30,645,889,673.30
CAPITAL EXPENDITURE	21,415,392,226.07	15,854,087,858.46	9,083,093,600.74	16,678,313,378.55
TOTAL	80,038,768,434.84	72,525,787,058.40	59,879,901,821.33	75,061,452,162.33

YEARS	2013	2012	2011	2010
	N	N	N	N
PERSONNEL COST	26,743,696,768.41	27,146,552,093.35	22,191,202,398.35	16,234,015,498.52
OVERHEAD COST	37,089,267,876.91	27,710,253,164.57	27,468,471,511.40	22,368,348,778.59
CAPITAL EXPENDITURE	12,456,362,482.72	16,671,618,431.06	21,311,572,191.43	14,081,983,412.99
TOTAL	76,289,327,128.04	71,528,423,688.98	70,971,246,101.18	52,684,347,690.10

ALH. ABDU USMA ALIYU

**AUDITOR GENERAL
BAUCHI STATE**

OFFICE OF THE STATE AUDITOR GENERAL BAUCHI STATE
EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL
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ALH. ABDU USMA ALIYU

**AUDITOR GENERAL
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VALUE ADDED TAX (VAT)	8,676,257,338.00	9,172,237,484.74	6,298,091,013.18	7,645,625,557.79
LOCAL GOVERNMENT CONTRIBUTION 25%				
MISCELLANEOUS	10,651,704,842.54	7,775,729,157.00	3,912,606,686.77	5,020,583,122.21
EXCESS CRUDE OIL	14,962,710,437.33	14,009,535,136.63	18,014,592,214.75	10,683,558,591.96
TOTAL	82,511,301,876.62	72,300,768,079.45	69,947,778,252.56	55,966,538,944.74

EXPENDITURE

YEARS	2017	2016	2015	2014
	N	N	N	N
PERSONNEL COST	29,465,507,189.82	27,358,186,142.21	34,350,498,205.62	27,737,249,110.48
OVERHEAD COST	29,157,869,018.95	29,313,513,057.73	16,446,310,014.97	30,645,889,673.30
CAPITAL EXPENDITURE	21,415,392,226.07	15,854,087,858.46	9,083,093,600.74	16,678,313,378.55
TOTAL	80,038,768,434.84	72,525,787,058.40	59,879,901,821.33	75,061,452,162.33

YEARS	2013	2012	2011	2010
	N	N	N	N
PERSONNEL COST	26,743,696,768.41	27,146,552,093.35	22,191,202,398.35	16,234,015,498.52
OVERHEAD COST	37,089,267,876.91	27,710,253,164.57	27,468,471,511.40	22,368,348,778.59
CAPITAL EXPENDITURE	12,456,362,482.72	16,671,618,431.06	21,311,572,191.43	14,081,983,412.99
TOTAL	76,289,327,128.04	71,528,423,688.98	70,971,246,101.18	52,684,347,690.10

ALH. ABDU USMA ALIYU

AUDITOR GENERAL
BAUCHI STATE

OFFICE OF THE STATE AUDITOR GENERAL BAUCHI STATE
EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENTS OF BAUCHI STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE

REVENUE

YEARS	2017	2016	2015	2014
	N	N	N	N
STATUTORY ALLOCATION	32,261,844,629.89	25,600,243,189.83	35,523,163,657.92	45,907,507,962.00
INTERNALLY GENERATED REVENUE	5,360,333,594.04	5,157,855,218.68	6,283,433,496.78	4,853,453,184.87
VALUE ADDED TAX (VAT)	11,365,308,959.68	9,505,666,083.96	9,627,538,725.46	11,510,933,104.85
LOCAL GOVERNMENT CONTRIBUTION 25%				
EXCESS CRUDE OIL	5,082,664,302.83	1,712,490,412.23	3,469,487,798.82	7,191,729,749.15
OTHER SOURCES (PARIS CLUB)	13,755,553,122.50	12,792,664,403.93		
TOTAL	67,825,704,608.94	54,768,919,308.63	54,903,623,678.98	69,463,624,000.87

YEARS	2013	2012	2011	2010
	N	N	N	N
STATUTORY ALLOCATION	43,290,800,420.75	37,281,434,882.08	37,305,431,583.32	29,276,461,275.74
INTERNALLY GENERATED REVENUE	4,929,828,838.00	4,061,831,419.00	4,417,056,754.54	3,340,310,397.04
VALUE ADDED TAX (VAT)	8,676,257,338.00	9,172,237,484.74	6,298,091,013.18	7,645,625,557.79
LOCAL GOVERNMENT CONTRIBUTION 25%				
MISCELLANEOUS	10,651,704,842.54	7,775,729,157.00	3,912,606,686.77	5,020,583,122.21
EXCESS CRUDE OIL	14,962,710,437.33	14,009,535,136.63	18,014,592,214.75	10,683,558,591.96
TOTAL	82,511,301,876.62	72,300,768,079.45	69,947,778,252.56	55,966,538,944.74

EXPENDITURE

YEARS	2017	2016	2015	2014
	N	N	N	N
PERSONNEL COST	29,465,507,189.82	27,358,186,142.21	34,350,498,205.62	27,737,249,110.48
OVERHEAD COST	29,157,869,018.95	29,313,513,057.73	16,446,310,014.97	30,645,889,673.30
CAPITAL EXPENDITURE	21,415,392,226.07	15,854,087,858.46	9,083,093,600.74	16,678,313,378.55
TOTAL	80,038,768,434.84	72,525,787,058.40	59,879,901,821.33	75,061,452,162.33

YEARS	2013	2012	2011	2010
	N	N	N	N
PERSONNEL COST	26,743,696,768.41	27,146,552,093.35	22,191,202,398.35	16,234,015,498.52
OVERHEAD COST	37,089,267,876.91	27,710,253,164.57	27,468,471,511.40	22,368,348,778.59
CAPITAL EXPENDITURE	12,456,362,482.72	16,671,618,431.06	21,311,572,191.43	14,081,983,412.99
TOTAL	76,289,327,128.04	71,528,423,688.98	70,971,246,101.18	52,684,347,690.10

ALH. ABDU USMA ALIYU

**AUDITOR GENERAL
BAUCHI STATE**



ONDO STATE GOVERNMENT
Office of the Chief of Staff

HE/COS/VOL.II/173

21st March, 2018

The Director-General,
Nigeria Governors' Forum,
51, Lake Chad Crescent,
Maitama,
Abuja.

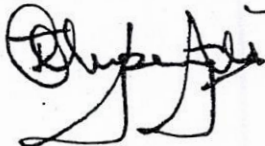
My Dear DG,

RE: TRIPARTITE COMMITTEE ON THE NATIONAL MINIMUM WAGE

I refer to our letter No. HE/COS/Vol.II/172 dated 20th March, 2018 on the above subject and forward herewith, both hard and soft copies, an updated report of Ondo State Government returns for further necessary action.

Kindly note that this letter supersedes our earlier returns referenced above.

Please accept the assurances of Mr. Governor's highest regards.

Yours Sincerely


Chief Olugbenga Ale, JP
Chief of Staff



OFFICE OF THE STATE AUDITOR GENERAL, ONDO STATE

EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL ONDO STATE
ON THE ACCOUNTS OF THE GOVERNMENTS OF ONDO STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE

YEARS	REVENUE			
	2017	2016	2015	2014
	N	N	N	N
Statutory Allocation	26,494,873,179.89	19,436,790,469.80	38,891,450,680.54	35,823,969,520.86
Internally Generated Revenue	10,862,612,694.42	8,181,258,371.50	9,582,411,107.56	10,032,798,440.53
Value Added Tax (VAT)	10,174,457,879.30	8,513,433,644.24	8,234,257,688.25	8,313,253,044.55
Mineral Derivations	14,846,749,497.05	10,856,126,641.02	14,717,904,392.74	24,447,614,940.99
Excess Crude Oil & Others	6,553,306,634.96	17,533,529,504.84	2,404,951,442.87	8,034,312,949.49
Education Endowment Levy		-	-	307,040,964.11
Miscellaneous/Other Revenue Sources	22,069,528,575.89	12,163,065,476.51		8,844,565,299.53
Parastatal Retaind Earnings				336,466,962.81
Total	91,001,528,461.51	76,684,204,107.91	73,830,975,311.96	96,140,022,122.87

YEARS	REVENUE			
	2013	2012	2011	2010
	N	N	N	N
Statutory Allocation	28,656,667,325.82	31,923,439,884.83	30,756,089,455.24	22,327,704,635.67
Internally Generated Revenue	7,579,699,127.73	11,638,585,265.23	7,527,340,441.34	6,264,392,753.09
Value Added Tax (VAT)	8,430,276,798.62	7,696,580,598.00	6,953,219,659.98	6,320,849,447.77
Mineral Derivations	24,251,378,269.99	20,010,157,727.41	18,665,711,014.02	18,891,956,833.96
Excess Crude Oil & Others	22,256,209,929.01	18,358,900,274.52	19,097,162,601.36	16,134,738,613.05
Education Endowment Levy		1,299,054,511.47	2,120,896,601.36	2,762,824,694.03
Miscellaneous/Other Revenue Source of Grant				
Parastatal Retaind				
Total	91,174,231,451.17	90,926,718,261.46	85,120,419,773.30	72,702,466,977.57

OFFICE OF THE STATE AUDITOR-GENERAL, ONDO STATE
EXPENDITURE

YEARS	2017	2016	2015	2014
	N	N	N	N
Personnel Cost	46,942,149,279.67	25,796,630,908.45	28,163,270,436.21	32,553,219,431.16
Overhead Cost	2,463,750,634.14	2,459,948,925.00	2,772,361,841.62	3,084,627,367.51
Capital Expenditure	7,792,176,974.77	19,226,341,378.76	30,337,097,352.43	18,521,334,774.52
Consolidated Revenue Fund Charges	4,981,316,773.16	5,570,259,123.43	4,567,337,753.46	6,617,896,521.46
Subvention to Parastatals	5,357,258,065.00	4,011,308,000.00	5,286,762,626.80	6,098,422,196.90
Special Programme	10,327,821,941.13	9,192,195,237.34	6,827,780,855.49	9,750,136,774.27
Total	77,864,473,667.87	66,256,683,572.98	77,954,610,866.01	76,625,637,065.82

YEARS	2013	2012	2011	2010
	N	N	N	N
Personnel Cost	32,347,716,162.57	27,667,165,361.29	21,546,579,945.41	15,179,663,231.80
Overhead Cost	3,083,567,936.86	3,782,963,578.06	3,785,322,790.48	3,267,883,369.43
Capital Expenditure	27,537,686,977.94	43,045,529,993.21	41,300,634,402.90	55,822,419,789.07
CRF Charges	5,941,872,248.72	4,712,337,317.19	6,196,927,087.54	4,897,399,422.49
Grant & Subvention	7,415,553,829.64	7,871,048,815.38	8,272,787,533.20	3,480,501,827.00
SPECIAL Programme	11,029,041,791.95	15,634,830,032.74	12,459,517,277.53	10,342,479,900.62
Total	87,355,438,947.68	102,713,875,097.87	93,561,769,037.06	92,990,347,540.41

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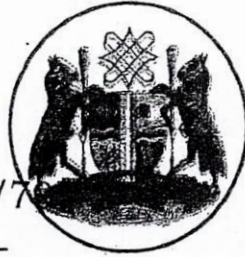
NAME:

AUDITOR GENERAL

ONDO STATE

OFFICE OF THE AUDITOR - GENERAL KADUNA STATE

No. 14A Abdulrahman Okene Road,
(Formerly Lafia Road)
P.M.B. 2018, Kaduna.



E-mail: oagkadunastate@gmail.cc

OAG/KDS/AAA.31/2017/7

Ref: _____

31st July, 2018

Date: _____

The Director General,
Northern Governor's Forum,
Secretariat,
No. 51, Lake Chad Crescent,
Maitama - Abuja .



RE: TRIPATITE COMMITTEE ON THE NATIONAL MINIMUM WAGE.

Reference to your letter GH/KD/S.77, dated 27th July, 2018, on the above subject matter.

I wish to inform you that, these extracts of revenue and expenditure from my reports for the period, 31st December, 2010 to 31st December, 2017, were sent to the state office of Planning and Budget Commission, however photocopies of the same extracts are forwarded for your information and necessary action, please.

Best regards and always.

BOSSAN TIMOTHY AVONG
Auditor-General,
Kaduna State.

OFFICE OF THE STATE AUDITOR GENERAL KADUNA STATE

EXTRACTION FROM THE REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNT OF THE GOVERNMENT OF KADUNA STATE
FROM 2010 TO 2017

REVENUE

YEARS	(From Draft Report)			
	2017	2016	2015	2014
	₦	₦	₦	₦
Statutory Allocation	42,350,923,000	26,709,240,149.71	37,134,774,615.12	51,175,773,177.70
Internally Generated Revenue	26,882,718,000	23,024,006,939.83	13,557,794,017.42	15,885,461,059.37
Value Added Tax (VAT)	13,729,684,000	11,005,586,256.90	9,596,680,635.79	10,746,486,037.54
Local Government Contribution 25%	NIL	NIL	NIL	NIL
Excess crude oil	NIL	NIL	3,237,055,462.92	NIL
TOTAL	82,963,325,000	60,738,833,346.44	63,526,304,731.25	77,807,720,274.61


Years	REVENUE			
	2013	2012	2011	2010
	₦	₦	₦	₦
Statutory Allocation	48,458,854,287.35	43,016,049,918.68	43,939,505,675.41	32,914,523,311.05
Internally Generated Revenue	13,340,690,084.35	14,427,647,399.54	11,721,082,976.30	9,326,849,916.88
Value Added Tax (VAT)	10,894,591,647.01	9,817,263,349.68	8,947,329,201.60	7,663,160,895.58
Local Government Contribution 25%	NIL	NIL	NIL	NIL
Excess crude oil	2,411,058,882.09	8,801,998,322.28	9,003,032,971.57	10,021,140,599.68
TOTAL	75,105,194,900.80	76,062,958,990.18	73,610,950,824.88	59,925,674,723.19

OFFICE OF THE STATE AUDITOR GENERAL KADUNA STATE

EXPENDITURE

Years	(From Draft Report)			
	2017	2016	2015	2014
	₦	₦	₦	₦
Personnel Cost	28,966,581,000	21,800,276,486.31	26,802,525,498.96	25,530,534,069.45
Overhead Cost	14,963,745,000	26,243,630,420.37	18,617,561,198.16	25,000,902,102.82
Capital Expenditure	33,443,347,000	62,206,743,055.56	27,579,546,157.30	17,579,047,206.89
TOTAL	77,373,673,000	110,250,649,962.24	72,999,632,854.42	68,110,483,379.16

Years	2013	2012	2011	2010
	₦	₦	₦	₦
Personnel Cost	24,107,849,761.48	22,585,309,104.54	18,949,299,614.48	15,171,577,619.70
Overhead Cost	20,837,483,956.08	28,943,758,105.34	29,121,777,709.81	16,987,529,583.35
Capital Expenditure	27,471,979,479.15	35,208,513,603.86	32,094,839,342.24	45,443,145,020.67
TOTAL	72,417,313,196.71	86,737,580,813.74	80,165,916,666.53	77,602,252,223.72

SIGNATURE: 
 NAME: Mr. Bossang Timothy Avong
 AUDITOR GENERAL.



PLATEAU STATE GOVERNMENT

OFFICE OF THE STATE AUDITOR - GENERAL

Audit Headquarters, Joseph Gomwalk Secretariat Complex,
P.M.B. 2120, Jos. ☎097830674

31st July, 2018

The Director-General,
Nigeria Governors' Forum,
51, Lake Chad Crescent,
Maitama, Abuja.

RE: TRIPARTITE COMMITTEE ON THE NATIONAL MINIMUM WAGE

I wish to refer to your letter addressed to his Excellency, the Governor of Plateau State on the above subject matter and to forward herewith to your email the information as requested accordingly.

Please acknowledge receipt and accept the assurances of our highest regards.


Thomas T. Duksuk,
Auditor-General,
Plateau State.



OFFICE OF THE AUDITOR-GENERAL PLATEAU STATE
EXTRACT FROM THE REPORT OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT OF PLATEAU STATE FROM 2010 TO 2017
RVENUE AND EXPENDITURE

YEARS	EXPENDITURE			
	2017 N	2016 N	2015 N	2014 N
Personnel Cost	22,977,985,308.12	24,177,960,110.95	19,735,419,814.13	17,144,260,091.93
Over-Head Cost	17,297,041,799.73	12,460,127,824.33	21,738,658,864.00	25,821,536,670.17
Capital Expenditure	14,140,150,335.07	16,148,328,833.98	6,385,136,596.15	34,596,607,917.16
TOTAL	54,415,177,442.92	52,786,416,769.26	47,859,215,274.28	77,562,404,679.26

YEARS	2013	2012	2011	2010
	N	N	N	N
Personnel Cost	18,807,252,354.67	20,530,931,719.98	13,529,593,220.62	11,519,503,452.26
Over-Head Cost	22,533,788,255.67	15,996,682,368.60	26,263,364,866.24	12,207,166,061.72
Capital Expenditure	53,296,434,210.49	18,596,874,890.01	16,776,006,817.96	18,041,513,100.45
TOTAL	94,637,474,820.83	55,124,488,978.59	56,568,964,904.82	41,768,182,614.43

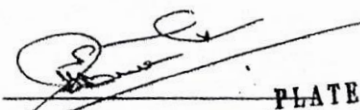

Thomas T. Duksuk
Auditor-General,
Plateau State.

PLATEAU STATE OF NIGERIA
THE AUDITOR-GENERAL
OFFICE OF THE STATE AUDITOR GENERAL
JOS

OFFICE OF THE AUDITOR-GENERAL PLATEAU STATE
EXTRACT FROM THE REPORT OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF THE GOVERNMENT OF PLATEAU STATE FROM 2010 TO 2017
RVENUE AND EXPENDITURE

YEARS	EXPENDITURE			
	2017 N	2016 N	2015 N	2014 N
Personnel Cost	22,977,985,308.12	24,177,960,110.95	19,735,419,814.13	17,144,260,091.93
Over-Head Cost	17,297,041,799.73	12,460,127,824.33	21,738,658,864.00	25,821,536,670.17
Capital Expenditure	14,140,150,335.07	16,148,328,833.98	6,385,136,596.15	34,596,607,917.16
TOTAL	54,415,177,442.92	52,786,416,769.26	47,859,215,274.28	77,562,404,679.26

YEARS	EXPENDITURE			
	2013 N	2012 N	2011 N	2010 N
Personnel Cost	18,807,252,354.67	20,530,931,719.98	13,529,593,220.62	11,519,503,452.26
Over-Head Cost	22,533,788,255.67	15,996,682,368.60	26,263,364,866.24	12,207,166,061.72
Capital Expenditure	53,296,434,210.49	18,596,874,890.01	16,776,006,817.96	18,041,513,100.45
TOTAL	94,637,474,820.83	55,124,488,978.59	56,568,964,904.82	41,768,182,614.43


Thomas T. Duksuk
 Auditor-General,
 Plateau State.

PLATEAU STATE OF NIGERIA
 THE AUDITOR-GENERAL
 OFFICE OF THE STATE AUDITOR GENERAL
 JOS



EDO STATE GOVERNMENT

AG.517/C/T/46

March 26, 2018

The Director General,
The Nigeria Governors' Forum Secretariat,
51, Lake Chad Crescent,
Maitama, Abuja.

**RE: TRIPARTITE COMMITTEE ON THE NATIONAL
MINIMUM WAGE.**

I am directed to refer to your letter dated 11th March, 2018 on the above subject matter and to furnish herewith on the attached schedule details of income and expenditure for 2010 to 2017 financial years, for your necessary action please.

Accept the assurances of the warmest regards from His Excellency,
Godwin Obaseki, Governor of Edo State.

A handwritten signature in black ink, appearing to read 'Solomon A. Ediae'.

Solomon A. Ediae,
for: Hon. Commissioner for Finance
Edo State.

**OFFICE OF THE STATE AUDITOR-GENERAL,
EDO STATE,**

EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENTS OF EDO STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE

		REVENUE			
S/N	YEARS	2017 N	2016 N	2015 N	2014 N
1	Statutory Allocation	57,501,387,983.88	35,147,679,529.75	41,817,039,917.62	59,787,081,447.21
2	Internally Generated Revenue	27,194,034,181.21	23,043,227,043.16	20,109,329,055.81	19,377,676,123.28
3	Value Added Tax (VAT)	10,593,815,391.12	8,861,221,252.08	8,231,782,780.60	8,492,715,312.49
4	Local Government Contribution 25%	0.00	0.00	0.00	0.00
5	Excess Crude Oil	2,209,381,196.12	1,651,115,704.52	342,020,907.09	0.00
	Total:	97,498,618,752.33	68,703,243,529.51	70,500,172,661.12	87,657,472,882.98

S/N	YEARS	2013 N	2012 N	2011 N	2010 N
1	Statutory Allocation	64,024,047,818.88	62,186,396,652.84	62,975,199,193.58	34,684,166,132.11
2	Internally Generated Revenue	21,631,099,876.63	16,970,006,699.37	18,084,242,945.21	12,379,178,311.68
3	Value Added Tax (VAT)	8,496,450,239.45	7,906,878,522.74	7,188,918,421.29	6,467,084,698.99
4	Local Government Contribution 25%	0.00	0.00	0.00	0.00
5	Excess Crude Oil	3,932,001,457.35	2,450,286,626.61	0.00	6,160,361,466.18
	Total:	98,083,599,392.31	89,513,568,501.56	88,248,360,560.08	59,690,790,608.96

**OFFICE OF THE STATE AUDITOR-GENERAL,
EDO STATE,**

EXTRACT FROM THE REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENTS OF EDO STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE

		EXPENDITURE			
S/N	YEARS	2017 N	2016 N	2015 N	2014 N
1	Personnel Cost	30,519,450,798.91	25,496,941,056.74	24,866,085,106.17	24,836,996,929.85
2	Overhead Cost	16,177,665,721.12	18,374,485,089.60	17,726,988,134.94	20,741,576,646.53
3	Capital Expenditure	50,904,619,206.14	52,980,533,114.29	62,021,095,882.10	37,976,439,684.31
	Total:	97,601,735,726.17	96,851,959,260.63	104,614,169,123.21	83,555,013,260.69

		2013 N	2012 N	2011 N	2010 N
1	Personnel Cost	25,869,577,150.65	25,600,166,628.10	21,063,920,738.81	17,078,177,256.01
2	Overhead Cost	17,550,585,749.08	15,826,385,453.84	12,826,639,796.73	9,854,488,076.91
3	Capital Expenditure	63,784,906,445.09	61,810,664,099.59	78,399,149,219.41	38,286,379,083.31
	Total:	107,205,069,344.82	103,237,216,181.53	112,289,709,754.95	65,219,044,416.41

OFFICE OF THE STATE AUDITOR - GENERAL

P. M. B. 34, ABAKALIKI



Our Ref: EB/AUD.95/111/31

Your Ref:

Tel/Fax: 043-220423


Date: 13th April, 2018

The Director-General
Nigeria Governors' Forum
52 Lake Chad Crescent, Maitama
Abuja

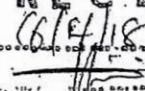
SUBMISSION OF SUMMARY OF REVENUE AND EXPENDITURE
FOR THE PERIOD 2010 - 2017
RE: TRIPARTITE COMMITTEE ON NATIONAL MINIMUM WAGE

Following your request on the above subject matter, I hereby forward the extract (Vide attached) summarizing the revenue and expenditure from the Report of State Auditor-General on the accounts of Ebonyi State Government for the period 2010 to 2017

- 2. I do hope that this document will assist the Committee in their assignment.
- 3. Accept the assurances of my warm regards.


Sir I. N. Nweda
Auditor-General
Ebonyi State

Enc:

RECEIVED
Date: 16/4/18
Signature: 
NIG. GOVERNORS' FORUM
10/4/2018

OFFICE OF THE AUDITOR-GENERAL, EBONYI STATE.
EXTRACT FROM THE REPORT OF THE AUDITOR-GENERAL
ON ACCOUNTS OF THE GOVERNMENT OF EBONYI STATE
FROM 2010 TO 2017
REVENUE AND EXPENDITURE

REVENUE								
YEAR	2010	2011	2012	2013	2014	2015	2016	2017
	N	N	N	N	N	N	N	N
Statutory Allocations	20,704,993,006.91	27,199,508,710.94	29,022,600,027.28	32,333,647,731.14	34,427,098,448.67	25,181,020,505.76	17,737,196,302.01	25,367,140,977.89
Value Added Tax	5,239,482,144.95	6,084,088,746.50	6,651,389,786.90	7,433,393,563.85	7,418,816,114.93	7,133,326,338.71	7,592,389,909.74	9,060,964,923.92
Internally Generated Revenue	12,998,269,207.70	14,070,962,479.96	7,817,062,329.16	10,262,246,547.86	11,186,610,520.00	3,624,481,810.62	7,799,872,535.93	5,102,707,366.82
25% LG Contributions	-	-	-	-	-	-	-	-
Excess Crude	6,513,274,472.54	9,817,896,676.80	10,101,201,648.50	12,053,370,402.65	417,016,201.70	85,726,117.63	235,816,349.03	749,569,049.35
Total Revenue	45,456,018,832.10	57,172,456,614.20	53,592,253,791.84	62,082,658,245.50	53,449,541,285.30	36,024,554,772.72	33,365,275,096.71	40,280,382,317.98

EXPENDITURE								
YEAR	2010	2011	2012	2013	2014	2015	2016	2017
	N	N	N	N	N	N	N	N
Personnel Cost	7,700,964,478.74	10,663,648,677.10	10,476,853,390.60	11,798,415,926.70	18,626,368,369.70	14,323,662,595.51	11,635,199,860.75	13,218,763,453.95
Overhead Cost	17,149,890,805.30	18,599,770,218.30	11,358,574,099.20	14,860,323,315.50	13,652,813,879.80	16,715,916,247.10	10,926,570,221.83	8,096,200,479.11
Capital Expenditure	17,175,382,289.33	28,969,689,279.16	31,490,019,546.47	29,437,935,926.44	24,307,644,002.64	11,048,170,055.32	18,549,219,266.45	34,828,142,385.76
Total Expenditure	42,026,237,573.37	58,233,108,174.56	53,325,447,036.27	56,096,675,168.64	56,586,826,252.14	42,087,748,897.93	41,110,989,349.03	56,143,106,318.82

N/B: The excess of expenditure over income were financed by Loans and Bonds



Sir I.N Nweda
Auditor-General
Ebonyi State