



**REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019**



*Report of the*  
**Auditor-General**  
**Edo State of Nigeria**  
on the Accounts of the  
Edo State Government of Nigeria  
for the year ended  
*31<sup>st</sup> December, 2019.*



**REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019**



**MR. GODWIN NOGHEGHASE OBASEKI**  
**GOVERNOR**  
EDO STATE, NIGERIA



**REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019**



**RT. HON. COMRADE PHILIP SHAIBU**  
**DEPUTY GOVERNOR**  
EDO STATE, NIGERIA





**REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019**



**RT. HON. FRANK ABUMERE OKIYE**  
**SPEAKER,**  
**EDO STATE HOUSE OF ASSEMBLY**





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



**HON. EMMANUEL OMOLADUN AGBAJE**  
**CHAIRMAN,**  
**PUBLIC ACCOUNTS COMMITTEE**



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



**BERNARD E. AIGBE** (MBA, CPFA, FCA, FCTI, FIMC, FNIM)  
**AUDITOR-GENERAL,**  
EDO STATE.





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



AMBROSE ALLI UNIVERSITY NEW ADMINISTRATIVE BLOCK



ROAD IN AMBROSE ALLI UNIVERSITY



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



EDO BEST (SUBEB)



NEWLY CONSTRUCTED CENTRAL PRY SCH. UBIAJA





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



EMOTAN GARDENS



EMOTAN GARDENS 2 (HOUSING REFORM)



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



GOVT. SCI. TECH. COL. BENIN CITY



GOVT SCI. TECH. COL. BC





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

NEW SECRETARIAT BUILDING 1



NEW BLOCK C BUILDING



NEW SECRETARIAT BUILDING 2



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



JUDGES QUARTERS



NEW HIGH COURT COMPLEX





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



OGBE NURSING HOME OVER VIEW



OGBE NURSING HOME



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019



SAMUEL OGBEMUDIA STADIUM AND THE DRESSING ROOM







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## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### CORPORATE INFORMATION ON EDO STATE GOVERNMENT

Edo State which occupies an area of 19,794 square kilometers was created on August 27, 1991 from the defunct Bendel State during the Federal Military Government Administration headed by General Ibrahim Badamosi Babangida. The former Bendel State which now gave birth to Edo and Delta States had itself undergone name changes from Midwest region to Midwest State. Midwest region was created on August 9<sup>th</sup> 1963 through referendum. The creation of Edo State in 1991 brought to fruition spirited effort for state creation which was spearheaded by a delegation headed by the Oba of Benin, **Omo N'Oba N'Edo Uku Akpolokpolo Erediauwa** when the report of the steering Committee set up to work out proposal for State creation was submitted to National Assembly Lagos on Thursday July 16, 1981.

Edo State lies roughly between longitudes 05° 04'E and 06° 43'E and latitudes 05° 44'N and 07° 34'N of the Equator. It is bounded on the North by Kogi State, on the West by Ondo State, on the South by Delta State and on the East by both Kogi and Anambra State. It is part of the Niger Delta Region and in the South-South Geopolitical zone.

Edo State with an estimated population of 3,218,332 as per 2006 National Population census has 18 Local Government Areas in three Senatorial Districts of Edo South, Edo Central and Edo North made up of 192 Wards.

### STATUTORY INFORMATION

#### Legal Status:

Edo State was created on 27 August 1991 in a sub-national Government in the Federal Republic of Nigeria with three Arms of Government such as Executive, Legislature and Judiciary.

#### Vision Statement

To develop a modern and progressive Edo State where every citizen is empowered with opportunity to live life in its fullness.

#### Mission Statement:

To achieve sustainable inclusive prosperity anchored on an accountable governance, efficient service delivery and social justice for all the people.

#### Registered/Governance Address:

Government House,  
Denis Osadebey Way,  
G.R.A.,  
Benin City,  
Edo State.  
[www.edostate.Gov.ng](http://www.edostate.Gov.ng).





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### GOVERNANCE STRUCTURE

His Excellency Godwin Nogheghase Obaseki	-	Governor
Rt. Hon. Comrade Philip Shuaibu	-	Deputy Governor
Barr. Osarodion Ogie	-	Secretary to State Government
Isaac Ebose Ehiozuwa Mni	-	Head of Service
Chief Francis Taiwo Akerele	-	Chief of Staff

### State Accountant-General

Mr. Julius Osimen Anelu FCA, FCIT

### State Auditor-General

Bernard Erharuyi Aigbe FCA, FCIT, CPFA, FNIM, FIMC

### Bankers

- Access Bank Plc.
- Eco-bank Plc.
- FCMB Plc.
- Fidelity Bank Plc.
- Frist Bank Plc.
- Guaranty Trust Bank Plc.
- Keystone Bank Plc.
- Skye Bank Plc.
- Stanbic Bank Plc.
- Sterling Bank Plc.
- UBA Plc.
- Union Bank Plc.
- Unity Bank Plc.
- Zenith Bank Plc.



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### REPORT OF THE AUDITOR-GENERAL, EDO STATE, ON THE ACCOUNTS OF THE GOVERNMENT OF EDO STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

#### PART I

##### **1.0 INTRODUCTION:**

The Accounts of the Government of Edo State of Nigeria for the year ended 31<sup>st</sup> December, 2019 have been audited under my direction in accordance with section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Section 53 sub-section 3 of Edo State Public Financial Management and fiscal Responsibility Law of 2018 and Section 27 of Edo State Audit Law 2019.

##### **1.1 RESPONSIBILITY OF THE ACCOUNTANT-GENERAL**

In accordance with Section 9 of the Edo State Public Financial Management and fiscal responsibility Law 2018 and Financial Instructions 106 and 107 of the revised Financial Instruction 2017, the Accountant-General shall amongst others:-

- (a) Serve as the Chief Accounting Officer of the receipts and payment of the State Government.
- (b) Account for all receipts and payment of the State Government
- (c) Supervise the Accounts of the State Ministries, Departments and Agencies (MDAs).
- (d) Collate and Prepare Statutory Financial Statements of the State Government and any other statements required by the Commissioner for Finance.
- (e) Maintain and operate the Accounts of the Consolidated Revenue Fund (CRF), Development Fund and other Public funds and Provide cash backing for the operations of the State Government
- (f) Conduct routine and in depth inspection of the book of Accounts of State MDAs to ensure compliance with rules, regulations, Policy decisions





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

and maintenance of Accounts codes. These requirements of Edo State Public Financial Management and fiscal responsibility law are also in tandem with the provision of finance control and Management Act 1958 Section (18) of the same Financial Management and fiscal responsibility Act 2018 and Financial Instruction 5403 require the Accountant-General to prepare Consolidated Financial Statements in accordance with generally recognized Public Sector Accounting Standards and other Financial reporting or accounting standards that have been approved for adoption by Government in Nigeria.

In other words, the Accountant General, on behalf of Edo State Government is responsible for the preparation and fair presentation of those Financial Statements in line with International Public Sector Accounting Standards (IPSAS), Financial Reporting Council Act of 2011 and Edo State Public Financial Management and fiscal responsibility Act and Finance Control and Management Act 1958 as well as other Generally Accepted Accounting Principles (GAAP).

The responsibility include designing, implementing and maintaining Control relevant to the preparation and fair presentation of Financial Statements that are free from material misstatements whether due to fraud or error, selecting and applying appropriate Accounting Policies and making accounting estimates that are reasonable in the circumstances. Accountant-General is responsible for safe guarding the Assets of Edo State Government and taking adequate steps for the prevention and detection of fraud and other irregularities.

### **1.2 RESPONSIBILITY OF THE AUDITOR-GENERAL**

The Auditor-General's responsibility is to express an independent opinion on the financial statements of the Accountant-General based on his audit in compliance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Financial Instructions 108 and 109 of the newly revised Financial Instruction earlier quoted above.

Financial Instruction 109 of the revised Financial Instruction (2017) requires the Auditor General to carry out the Audit of the books, Accounts and records of



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

State Ministries, Departments and Agencies and other arms of government as well as the audit of Accountant General's Annual Financial Statement.

Section 27 of the Edo State Audit Law (2019) also requires the Auditor-General (in addition to power conferred by Section 125 of the constitution) to ensure that all reasonable precautions have been taken to safeguard the collection of Public monies and that all monies appropriated or otherwise disbursed have been expended on and applied for the purpose for which the grants made by the executive Council of the State and the State House of Assembly were intended, and that the expenditure conforms to the authority which governs it. Such monies are expected to have been expended with efficiency and effectiveness with due regard to the economy.

An audit in this context involves the examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements prepared by the Accountant-General. It also includes an assessment of the significant estimates and judgments made in the preparation of the Financial Statements and whether the accounting policies are appropriate to Government circumstances, consistently applied and adequately disclosed.

### **1.3 REPORT OF THE AUDITOR-GENERAL TO MEMBERS OF EDO STATE HOUSE OF ASSEMBLY (EDHA)**

I have audited the Financial Statement of Edo State Government for the year ended 31<sup>st</sup> December 2019 set out on pages 15 - 20 of this report which has been prepared on the basis of Accounting Policies on pages 9 - 14.

The Financial Statement have been audited in accordance with Section 125 of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and Section 27 of the Edo State Audit Law 2019 as well as Section 53 of the Public Financial Management Fiscal Responsibility Law 2018. The Financial reporting framework that has been applied in their preparation is applicable by Law and the International Public Sector Accounting Standard (Accrual).

### **RESPECTIVE RESPONSIBILITIES OF THE ACCOUNTANT-GENERAL**

The Accountant-General is responsible for the preparation of the financial statements and for being satisfied that they present fairly in all material respects, the State



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

of affairs of Edo State Government in accordance with provisions of the 1999 Constitution of Nigeria, National Charts of Accounts (NCOA), the Public Financial Management and Fiscal Responsibility Act 2018, the Financial Instruction 2017 (Revised) and International Public Sector Accounting Standards (IPSAS).

### **AUDITOR'S GENERAL RESPONSIBILITIES**

It is my statutory responsibility to audit the financial statements in accordance with the applicable laws and International Standards on auditing and Public Sector and (INTOSAI) Auditing Standards. These standards require me to comply with the ethical standards for Auditor and express an independent opinion based on the audit of the financial statement and books of Accounts prepared by the Accountant-General.

### **BASIS OF OPINION**

The audit was conducted in accordance with Nigeria and International Standards on Auditing, provisions of Section 125 of the Constitution of the Federal republic of Nigeria 1999 (as amended), Section 53 of Public Financial Management and Fiscal Responsibility Law 2018, Section 27 of Edo State Audit Law (2019) as well as generally accepted Public Sector and INTOSAI auditing standards. These standards apart from requirement of compliance with ethical code of conduct also require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free from material mis-statements whether due to fraud, other irregularity or error. The audit which includes examination on a test basis of evidence relevant to figures disclosed in the financial statement, also involves evaluation of overall adequacy of Internal controls and presentation of information in General Purpose Financial Statements in accordance with Accrual basis IPSAS reporting framework adopted by Edo State and in conformity with National Charts of Account adopted by all tiers of Government in Nigeria..

In the course of the Audit, I have in accordance with Section 35(i) of the Public Administration Law CAP 16 of Edo State Law 2005 and Section 28(5a) of Edo State Audit Law 2019, obtained all the information and explanation that to the best of my knowledge and belief were necessary for the purpose of the Audit and that the audit evidence I obtained is sufficient and appropriate to provide a basis for my independent pinion.





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### OPINION:

In my opinion, the General Purpose Financial Statements (GPFS) prepared in accordance with Generally Accepted Accounting Practices and Accrual basis IPSAS reporting framework and which include Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Statement of cashflow, Consolidated Statement of Charges in Net Assets/Equity, Notes to the Accounts/explanatory Notes and Accounting Policies, present fairly, in all material respect, the financial position of Edo State Government as at 31<sup>st</sup> December 2019. The Financial Statements in compliance with all relevant laws and Accrual Basis IPSAS Accounting reporting framework give a true and fair view of the State of affairs of Edo State Government as at 31<sup>st</sup> December, 2019.

**Bernard Erharuyi Aigbe** (MBA, FCA, FCTLCPFA, FNIM, FIMC)

**FRC/2014/ICAN/00000010351**

Auditor-General,

Office of Auditor-General (State),

Ezoti Street,

**Benin City,**

**Edo State.**

<http://auditorgeneral.edostate.gov.ng>

[www.edostate.gov.ng](http://www.edostate.gov.ng)

28<sup>th</sup> May, 2020



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### **Edo State Government of Nigeria General Purpose financial Statements (GPFS) Statement of Accounting Policies (IPSAS Accrual Basis)**

#### **Introduction**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized National Chart of Account (NCOA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption in Edo State. The State commenced the adoption of IPSAS in January 2014.

The standardized COA and the GPFS have become necessary to ensure uniformity in public sector accounting reporting in Nigeria which is a fundamental prerequisite towards adopting IPSAS.

In order to ensure an effective and efficient utilization of the COA and GPFS, Accounting Policies have been developed by the state government as a set of guidelines to direct the Processes and Procedures relating to financial reporting in the state government financial statements.

The General Purpose Financial Statements (**GPFS**) comprised Statements of Financial Position, Financial Performance, Cash Flow, Net Assets/Equity and other underlying records/Accounting Policies and Notes that disclose additional information about the Revenues, Expenditures and Balances Controlled by the state government.

The Main Statements are as follows:

1. Statement 1 - Statement of Financial Position
2. Statement 2 - Statement of Financial Performance
3. Statement 3 - Statement of Cash Flow
4. Statement 4 - Statement of Net Assets/Equity

#### **Basis of preparation and Legal Provisions**

The State Government General Purpose Financial Statements are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by Public Financial Management/Fiscal Responsibility (PFM/FR) Law as required by the Financial Reporting Council of Nigeria. In addition, the GPFS are compliant with the provisions of the Finance (Control and Management) Act 1958 now CAP. 144LFN,



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

1990, the Financial Instructions (2017) and other relevant legal requirements.

**1 Accounting Period**

The accounting year of the State Government Financial Statements (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months and are set up as such in the accounting system.

**2 Reporting Currency**

The General purpose Financial Statement (GPFS) are prepared in Nigerian Naira.

**3 MDA for Consolidation**

The Consolidation of the GPFS are based on the Financial transactions of all Ministries, Departments and Agencies (MDAs) of the state Government except Government Business Enterprises (GBEs)

**4 Comparative Information**

The General Purpose Financial Statements (GPFS) has been designed to disclose all numerical information relating to previous period (at least one year).

**5 Budget Figures**

These are figures from the approved annual budget and supplementary/Revised Budget as approved in accordance with the Appropriation Law of the State Government for the current year.

**6 Revenues**

These are cash inflows within the financial Year. They comprise receipts from

- Statutory Allocation (FAAC) and Internal Revenue.
- External Assistance (Bilateral and Multilateral Agencies), Other Aids and Grants and other borrowings,
- Capital receipts,
- Receipt from trading activities and other incomes.

These items have been disclosed at the face of the Statement of Financial Performance for the year in accordance with the standardized Notes to GPFS.

**7 Loans and Borrowings**

Receipts from loans are funds received from Internal/External sources to be paid





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

back at an agreed period of time. External loans are categorized either as Bilateral or Multilateral. Loans received are disclosed separately under Statement of Position for the year, which could either be short or long-term loans. Short-term loans are those repayable within one calendar year, while long-term loans are debts which fall due beyond one calendar year.

### 8 **Aids and Grants Received**

Aids and Grants are funds received from donor agencies, FGN and others. They are recognized in the Statement of Financial Performance when received.

### 9 **Interest Received**

Interests are cash inflows received within the financial year.

### 10 **Government Business Activities**

Cash Revenues from trading activities are received net (after deducting direct expenses), the total revenues from all trading activities are disclosed in the Statement of Financial Performance. Where gross revenue is received, corresponding payments are charged under a corresponding payment item in the Statement of Financial Performance.

### 11 **Payments**

These are Recurrent and capital cash outflows made during the financial year and are categorized either by function and/or by sector in the statement of Financial Performance and Financial Position. Expenditures of capital nature (PPE) are treated as Fixed Assets in the Statement of Financial Position in the year.

At the end of the financial year, a schedule of Fixed Assets has been provided as part of the Notes to GPFS.

### 12 **Loans Granted**

Payments to other Governments and Agencies in form of Loans during the year have been shown separately in the Statement of Financial Position. Amount disclosed are the net amount paid during the year.

### 13 **Loans Payment**

Revenues from loans granted to other agencies and government are set off against the Principal Loan granted.



**14 Interest on Loans**

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year have been treated as payments and disclosed under interest payment in Statement of Financial Performance.

**15 Foreign Currency transactions**

Foreign currency transactions throughout the year have been converted into Nigeria Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end are translated at the exchange rates prevailing on that date.

At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange gain/losses were recognized in the statement of Financial Performance either as Revenue or Expenditures respectively.

**16 Prepayments**

Prepaid expenses are amounts paid in advance for works, goods or services and are reported as prepayments in the Statement of Financial Position.

**17 Investments**

Cash Payments made for investment purpose such as purchase of Government Stock, Treasury Bills and Certificates of Deposit are capital costs and are disclosed as purchase of financial instruments. They are separately disclosed in the GPFS Statement of Financial Position as Investment balances.

**18 Leases**

Cash payment for Finance leases, which effectively transfer to the Government substantially all the risk and benefits incidental to ownership of the leased item, are treated as capital payments which are disclosed in the Statement of Financial Position.

**19 Property, Plants & Equipments (PPE)**

All property, Plants & Equipments (PPE) are stated at historical cost, less accumulated depreciation and any impairment losses. Historical cost includes expenditures that are directly attributable to the acquisition of the items.

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring cost and any directly attributable costs of bringing the assets



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to its location and working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

The following Depreciation rates shall be applicable to all PPE acquired within the financial year.

(i)	Leasehold	=	Over the term of the Lease.
(ii)	Building	=	2%
(iii)	Plants & Equipments	=	10%
(iv)	Motor Vehicles	=	20%
(v)	Office Equipments	=	25%
(vi)	Inf. Technology Equipments	=	33.33%
(vii)	Furniture & Fittings	=	20%
(viii)	Roads Infrastructures	=	4%
(ix)	Intangible Assets	=	10%
(x)	Environment, Sewage & Dump site	=	5%
(xi)	Forest Reserves	=	0%

### 20 **Cash Balances**

These include cash at hand, at Bank and cash equivalents at the end of the financial year. These various balances have been disclosed in their respective Bank accounts.

### 21 **Advances**

The State Government policy specifically states that all advances shall be retired before the end of the financial year. However when circumstances occur (including an emergency) where either an advance is given out close to the financial year end or an advance already given could not be retired in the financial year such an advance (or balance outstanding) is reported in the Financial Position.





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## EDO STATE GOVERNMENT FIVE YEAR FINANCIAL HIGHLIGHTS YEAR 2015 - 2019

	2019	2018	2017	2016	2015
<b>A REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Statutory Allocation (FAAC+Others)	38,710,960,471.63	40,247,998,399.33	39,325,828,587.47	29,274,824,643.70	39,793,868,035.70
Internally Generated Revenue	35,227,994,863.09	29,621,485,725.70	27,194,034,181.21	23,043,227,043.16	20,109,329,055.81
Value Added Tax	12,812,269,427.35	12,021,432,249.21	10,593,815,391.12	8,861,221,252.08	8,231,782,780.60
Grants & Reimbursement	10,306,222,539.31	9,958,045,804.63	1,218,942,091.52	456,750,000.00	-
External Loans	11,607,455,197.27	11,386,123,587.24	10,031,245,800.41	25,634,002,647.88	28,191,634,761.37
Internal Loans FSP + Others	-	8,480,000,000.00	11,677,446,875.00	8,614,000,000.00	-
Paris Club Overdeduction (State)	-	8,521,793,509.04	7,547,047,284.06	7,018,753,974.18	-
FG Bailout Loans (Salaries)	-	-	-	-	12,407,863,944.60
Other Incomes	-	-	11,618,951,216.41	48,466,616.39	-
Non Oil & Others	29,730,548,853.34	24,403,064,421.01	-	-	2,365,192,789.01
<b>Total Revenue</b>	<b>138,395,451,352.25</b>	<b>144,639,943,696.16</b>	<b>119,207,311,427.20</b>	<b>102,951,246,177.39</b>	<b>111,099,671,367.09</b>
<b>B EXPENDITURE</b>					
Personnel Costs	25,316,726,571.07	25,058,338,448.46	30,519,450,798.91	25,496,941,056.74	24,866,085,106.17
Overhead Cost	29,041,923,387.93	25,171,258,760.56	16,177,665,721.12	18,374,485,089.60	17,726,988,134.94
Consolidated Revenue F . C	15,471,092,756.20	9,577,483,072.65	27,110,727,358.63	6,286,334,210.00	4,728,294,004.41
Paris Club Paid to the LGCs	-	3,090,248,071.48	-	-	-
Loan Repayments Interest	5,386,094,015.26	1,576,848,547.01	-	-	-
Loan Repayments Principal	5,378,408,660.74	5,727,477,994.54	12,487,734,501.87	13,542,780,667.38	14,979,920,043.72
Capital Expenditure Net of Depreciation	50,593,370,740.57	58,770,269,135.46	38,416,884,704.29	39,437,752,446.91	46,915,302,238.38
Loans Granted	-	-	-	-	-
Other Expenditure	-	1,285,541,902.12	-	-	125,873,600.00
Depreciation	12,884,798,176.94	15,744,893,918.49	-	-	-
<b>Total Expenditure</b>	<b>144,072,414,308.71</b>	<b>146,002,359,850.77</b>	<b>124,712,463,084.82</b>	<b>103,138,293,470.63</b>	<b>109,342,463,127.62</b>
<b>C CASH BALANCE</b>	<b>(5,676,962,956.46)</b>	<b>(1,362,416,154.61)</b>	<b>(5,505,151,657.62)</b>	<b>(187,047,293.24)</b>	<b>1,757,208,239.47</b>
Other Operating Activities	8,334,446,981.11	-	-	4,310,741,487.86	-
<b>Net Cash Balance</b>	<b>2,657,484,024.65</b>	<b>(1,362,416,154.61)</b>	<b>(5,505,151,657.62)</b>	<b>4,123,694,194.62</b>	<b>1,757,208,239.47</b>
Opening Balance	3,588,493,408.57	4,950,909,563.18	10,456,061,220.80	6,332,367,026.18	4,575,158,786.71
<b>Closing Balance</b>	<b>6,245,977,433.22</b>	<b>3,588,493,408.57</b>	<b>4,950,909,563.18</b>	<b>10,456,061,220.80</b>	<b>6,332,367,026.18</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## EDO STATE GOVERNMENT CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER 2019

	NOTE	2019		2018	
		N	N	N	N
<b>A ASSETS</b>					
<b>Current Assets:</b>					
Cash and Cash Equivalents	SPL 9a	6,004,301,909.93			
Cash and Bank Balances Held By MDAs	SPL 9b	241,675,523.29			3,585,462,639.02
Domiciliary Bank Balance	SPL 10/E	-			-
Other Bank of the Treasury	SPL 11/A	18,580,652.35			3,030,769.58
Advance to MWCCCE		1,980,000,000.00			18,580,652.35
Treasury Clearance & Others	SPL 11/C	-			1,980,000,000.00
Advances	SPL 11/D	4,017,603,181.74			464,170,342.46
Prepayments	SPL 10/B	1,277,758,499.95			200,993,111.23
Advances to LGCs on Cashless Rollout Technology	SPL 10/D	7,988.23			10,553,465,130.61
<b>Sub-Total Current Assets (a):</b>			<b>13,539,927,755.49</b>		<b>16,994,512,250.30</b>
<b>B Non-Current Assets:</b>					
Investments	SPL 11/B	1,423,161,695.94			292,944,597.25
Assets Under Construction	SPL 10/C5a	-			151,247,838,200.77
Property, Plant & Equipment	SPL 10/C5a	303,684,910,982.35			246,492,003,483.41
Lands	SPL 10/C5a	7,136,780,000.00			7,136,780,000.00
Forest Reserves	SPL 10/C5a	242,226,808,800.00			242,368,149,998.33
Investment Properties	SPL 10/C5a	13,976,492,143.80			14,259,000,000.00
Intangible Assets	SPL 10/C5b	9,196,371,031.68			3,987,288,147.76
<b>Sub-Total Non-Current Assets (b):</b>			<b>577,644,524,653.78</b>		<b>665,784,004,427.52</b>
<b>TOTAL ASSETS: (a+b)</b>			<b>591,184,452,409.27</b>		<b>682,778,516,677.82</b>
<b>LIABILITIES:-</b>					
<b>Current Liabilities</b>					
Accrued Expenses (Including Fixed Assets, Pension & Gratuity)	10E	33,405,191,216.73			25,763,291,222.65
Current Portion of Borrowings					



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

	NOTE	2019		2018	
		N	N	N	N
<b>Total Current Liabilities (d)</b>			33,405,191,216.73		25,763,291,222.65
<b>Borrowings - Trust Other Public Funds</b>					
All Below the Line Credits					
MV Loan - Motor Cycle	SPL 10/E	-		675,402,891.87	
Sub Total Borrowings - Trust Other Public Funds	SPL 10/A	-		459,583,624.19	
					1,134,986,516.06
<b>Non Current Liabilities</b>					
<b>Loans Before IPSAS Accrual Basis Implementation</b>					
Internal Loans	SPL 10	56,429,103,287.46		62,261,534,091.84	
External Loans	SPL 10	85,323,548,126.02	141,752,651,413.48	111,325,781,893.34	173,587,315,985.18
Sub Total Non Current Liabilities					200,485,593,723.89
<b>TOTAL LIABILITIES</b>			175,157,842,630.21		482,292,922,953.93
<b>NET ASSETS</b>			416,026,609,779.06		
<b>NET ASSETS/EQUITY (made up of)</b>					
<b>Capital Grants</b>					
Trust & Other Public Funds					
Accumulated Reserves	SPL 10F	322,356,871,002.60		432,299,223,151.99	
Accumulated Surpluses/(Deficits) B/F	SPL 10F	54,982,377,528.93		13,884,745,998.92	
Net Surplus/(Deficit) 2019		38,687,361,247.53		36,108,953,803.02	
<b>Minority Interest</b>					
<b>TOTAL NET ASSETS/EQUITY</b>			416,026,609,779.06		482,292,922,953.93





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## EDO STATE GOVERNMENT CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) AS AT 31ST DEC. 2019

PREVIOUS YEAR ACTUAL 2018 N	REVENUE	NOTES	ACTUAL DEC 2019		FINAL BUDGET DEC. 2019		SUPPLEMENTARY BUDGET DEC. 2019		INITIAL BUDGET DEC. 2019		VARIANCE ON FINAL ANNUAL BUDGET	
			N	N	N	N	N	N	N	N		
19,759,246,294	Revenue From Non-Exchange Transactions		21,621,118,919.22	28,776,589,349.75	28,776,589,349.75				28,776,589,349.75		(7,155,470,430.53)	
9,630,331,682	Taxation Income	2	11,150,197,497.43	11,882,118,000.00	11,882,118,000.00				11,882,118,000.00		(731,920,502.57)	
55,021,185,934	Licences, Fees and Fines	2	51,523,229,899.24	59,472,077,476.03	59,472,077,476.03				59,472,077,476.03		(7,948,847,576.79)	
1,718,835,655	Statutory Allocation (Including VAT & Excess Crude)	1	513,341,461.15	2,534,477,573.38	2,534,477,573.38		1,721,224,865.11		2,534,477,573.38		(2,021,136,112.23)	
30,454,268,989	Exchange Rate Gain (Realised)	1	29,217,207,392.14	37,386,065,496.28	37,386,065,496.28		(1,721,224,865.11)		39,107,290,361.39		(8,168,858,104.14)	
5,177,508,085	Other FAAC (13% Det. Excess Bank, NDA, 1% Sp Health, FSP + Refund Of Paris Club)	1	8,313,648,512.33	6,600,000,000.00	6,600,000,000.00				6,600,000,000.00		1,713,648,512.33	
4,280,537,719	Domestic Grants from Donor Agencies	1	1,992,574,026.98	2,700,000,000.00	2,700,000,000.00				2,700,000,000.00		(707,425,973.02)	
	Foreign Grants from Donor Agencies											
	Other Capital Receipts											
<b>124,541,912,859.47</b>			<b>124,331,317,708.49</b>	<b>149,351,327,895.20</b>	<b>149,351,327,895.20</b>				<b>149,351,327,895.44</b>		<b>(25,020,010,186.95)</b>	
74,650,337,066	Revenue From Exchange Transactions		728,952,731.71	1,432,434,950.00	1,432,434,950.00				1,432,434,950.00		(703,482,218.29)	
9,443,639,755	Sales & Earnings	2	137,152,333.07	174,862,573.50	174,862,573.50				174,862,573.50		(37,710,240.43)	
	Rent from Govt. Building & Lands	2	1,539,964,026.38	113,201,543.25	113,201,543.25				113,201,543.25		1,426,762,483.13	
	Investment Income	2	9,557,225.64	150,000,000.00	150,000,000.00				150,000,000.00		(140,442,774.36)	
109,484,593.18	Interest Income	2	41,052,129.64	172,500,000.00	172,500,000.00				172,500,000.00		(131,447,870.36)	
38,329,189.44	Re-imbursment, Misc. etc	2	2,456,078,446.44	2,042,999,066.75	2,042,999,066.75				2,042,999,066.75		413,679,379.69	
<b>231,997,749.43</b>			<b>126,787,996,154.93</b>	<b>151,394,326,962.19</b>	<b>151,394,326,962.19</b>				<b>151,394,326,962.19</b>		<b>(24,006,330,807.26)</b>	
<b>124,273,820,108.90</b>	<b>TOTAL OPERATING REVENUE</b>											
	<b>EXPENDITURE</b>											
25,058,338,448.45	Personnel Cost (Including Salaries of CRF)	3 & 4	25,316,726,571.07	31,806,066,759.17	31,806,066,759.17		(2,305,273,681.24)		34,111,340,440.41		6,489,340,188.10	
25,171,258,760.56	Overhead (General & Admin Expenses)	6	29,041,923,387.93	23,997,273,681.24	23,997,273,681.24		2,305,273,681.24		21,692,000,000.00		(5,044,649,706.69)	
894,130,611.02	Social Contribution	7	985,982,081.86	1,500,000,000.00	1,500,000,000.00				1,500,000,000.00		(544,017,918.14)	
8,442,091,613.50	Social Benefits (Pension & Gratuities)	7	14,485,110,674.34	10,578,717,845.18	10,578,717,845.18				10,578,717,845.18		(3,906,392,829.16)	
868,116,717.31	Payment of Public Debt Charge (External)	7		1,000,000,000.00	1,000,000,000.00				1,000,000,000.00		1,000,000,000.00	
<b>60,434,836,150.84</b>	<b>TOTAL OPERATING EXPENSES</b>		<b>69,829,742,715.20</b>	<b>68,882,058,285.59</b>	<b>68,882,058,285.59</b>				<b>68,882,058,285.59</b>		<b>(947,684,429.61)</b>	
<b>64,338,983,958.06</b>	<b>Surplus for the Period before Capital Items, Foreign Exchange Losses and Public Debt charges</b>		<b>56,958,253,439.73</b>	<b>82,512,268,676.60</b>	<b>82,512,268,676.60</b>				<b>82,512,268,676.60</b>		<b>(25,058,646,377.65)</b>	
5,727,477,994.54	Payment of Internal Loans & Other Charges	7	5,386,094,601.26	10,000,000,000.00	10,000,000,000.00				10,000,000,000.00		4,613,905,984.74	
3,667,410,170.55	Accrued Expenses Adjusted	SPL 10C2										
15,744,893,918.49	Depreciation	SPL 10C1	12,884,798,176.94								12,884,798,176.94	
3,080,248,071.48	Paris Club Refunds (LGC's Portion)	SPL 10C5										
<b>36,108,953,803.00</b>	<b>Total Net Operating Revenue/(Expenses)</b>		<b>38,687,361,247.53</b>	<b>72,512,268,676.60</b>	<b>72,512,268,676.60</b>				<b>72,512,268,676.60</b>		<b>(41,157,350,539.34)</b>	



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## EDO STATE GOVERNMENT CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

FINAL BUDGET 2019 N	NOTES	ACTUAL		
		2019 N	2018 N	
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
<i>Revenue From Non-Exchange Transactions</i>				
28,776,589,349.75	Net Tax Receipts	2	21,621,118,919.22	19,759,246,294.23
11,882,118,000.00	Licences, Fees and Fines	2	11,150,197,497.43	9,630,331,682.04
45,972,077,476.03	Statutory Allocation	1	38,710,960,471.89	40,247,998,399.33
13,500,000,000.00	VAT & Excess Crude	1	12,812,269,427.35	12,773,185,534.72
37,386,065,496.28	Other Revenue from non-exchange Transaction	1	29,217,207,392.14	30,454,268,989.36
2,534,477,573.38	Exchange Rate Gain (Realised)		513,341,461.15	1,718,835,655.18
<b>140,051,327,895.44</b>	<b>Total From Non-Exchange Transactions</b>		<b>114,025,095,169.18</b>	<b>114,583,866,554.86</b>
<i>Revenue From Exchange Transactions</i>				
1,432,434,950.00	Sales & Earnings	2	728,952,731.71	74,650,327.06
172,500,000.00	Re-imburement, Misc. Share on Surplus/(Deficit)	2	41,052,129.64	38,329,189.44
<b>1,604,934,950.00</b>	<b>Total From Exchange Transactions</b>		<b>770,004,861.35</b>	<b>112,979,516.50</b>
<b>141,656,262,845.44</b>	<b>Total Receipt from Operating Activities</b>		<b>114,795,100,030.53</b>	<b>114,696,846,071.36</b>
<b>OUTFLOWS</b>				
31,806,066,759.17	Personnel Cost (Including Salaries of CRF)	3 & 4	25,316,726,571.07	25,058,338,448.45
12,078,717,845.18	CRF Charges (including Pension, gratuity & Service Wide Votes)	7	15,471,092,756.20	9,577,483,072.65
23,997,273,681.24	Overhead (General & Admin Expenses)	6	29,041,923,387.93	25,171,258,760.56
<b>67,882,058,285.59</b>	<b>Total Outflows</b>		<b>69,829,742,715.20</b>	<b>59,807,080,281.66</b>

FINAL BUDGET 2019 N	NOTES	ACTUAL		
		2019 N	2018 N	
	Other operating Activities		8,334,446,981.11	(4,375,789,973.60)
<b>73,774,204,559.85</b>	<b>Net Cash Flows from Operating Activities (i)</b>		<b>53,299,804,296.44</b>	<b>50,513,975,816.10</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>				
(102,942,268,676.60)	Purchase and Construction of Assets (Net)	SPL 10/C5a	(63,477,398,917.51)	(74,515,163,053.95)
-	Addition to Gele Gele		(770,000.00)	-
112,862,573.50	Rent on Government Property	2	6,202,162.56	9,443,639.75
62,000,000.00	Rent on Government Land	2	130,950,170.51	-
113,201,543.25	Investment Income	2	1,539,964,026.38	-
150,000,000.00	Interest Income	2	9,557,225.64	109,484,593.18
<b>(102,504,204,559.85)</b>	<b>Net Cashflows From Investing Activities (ii)</b>		<b>(61,791,495,332.42)</b>	<b>(74,396,234,821.02)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>				
2,700,000,000.00	Proceeds from Foreign Grants	1	1,992,574,026.98	4,780,537,719.30
6,600,000,000.00	Proceeds from Domestic Grants	1	8,313,648,512.33	5,177,508,085.33
25,850,000,000.00	Proceeds from External Loans & Other Borrowings	SPL 5	10,739,069,412.00	11,386,123,587.24
1,500,000,000.00	Proceeds from Internal Loans	SPL 5	868,385,785.27	8,480,000,000.00
(11,000,000,000.00)	Repayment of Loans and Borrowings		(10,764,502,676.00)	(7,304,326,541.55)
<b>25,650,000,000.00</b>	<b>Net Cashflows From Financing Activities (iii)</b>		<b>11,149,175,060.58</b>	<b>22,519,842,850.32</b>
<b>(3,080,000,000.00)</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (i+ii+iii)</b>		<b>2,657,484,024.60</b>	<b>(1,362,416,154.60)</b>
	CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR		3,588,493,408.62	4,950,909,563.22
	CASH AND CASH EQUIVALENT AT THE END OF THE YEAR		<b>6,245,977,433.22</b>	<b>3,588,493,408.62</b>



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### EDO STATE GOVERNMENT CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2019

	REVALUATION RESERVE	ACCUMULATED SURPLUS/DEFICITS	TOTAL
	N	N	N
<b>31ST DECEMBER 2019</b>			
Beginning of the Year	432,299,223,151.99	49,993,699,801.94	482,292,922,953.93
Effect of Retrospective Restatement:	(109,942,352,149.39)	4,988,677,726.99	(104,953,674,422.40)
<b>Restated Balance</b>	<b>322,356,871,002.60</b>	<b>54,982,377,528.93</b>	<b>377,339,248,531.53</b>
Surplus on Revaluation of Property			
Surplus on Revaluation of Investment			-
Transfer from Statement of Financial Performance	-	38,687,361,247.53	38,687,361,247.53
<b>End of the Year</b>	<b>322,356,871,002.60</b>	<b>93,669,738,776.46</b>	<b>416,026,609,779.06</b>
<b>31ST DECEMBER 2018</b>			
Beginning of the Year	-	13,884,745,998.92	13,884,745,998.92
Effect of Retrospective Restatement:	-	-	-
<b>Restated Balance</b>	<b>-</b>	<b>13,884,745,998.92</b>	<b>13,884,745,998.92</b>
Surplus on Revaluation of Property			-
Surplus on Revaluation of Investment	432,299,223,151.99		432,299,223,151.99
Transfer from Statement of Financial Performance	-	36,108,953,803.02	36,108,953,803.02
<b>End of the Year</b>	<b>432,299,223,151.99</b>	<b>49,993,699,801.94</b>	<b>482,292,922,953.93</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## 2.6 EDO STATE GOVERNMENT NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

PREVIOUS YEAR ACTUAL 2018 N	DETAILS	NOTES	ACTUAL AMOUNT N	BUDGETED AMOUNT N	VARIANCE N	REMARKS
	<b>1. STATUTORY ALLOCATION</b>					
33,632,627,733.46	Net share of Statutory Allocation from FAAC	24	30,734,909,691.24	44,250,852,610.92	(13,515,942,919.68)	
6,615,370,665.85	Add: Deduction at Source for Loan Repayment	24	7,976,050,780.65	-	7,976,050,780.65	
<b>40,247,998,399.31</b>	<b>Gross Share of Federal Accounts Allocation (SRA)</b>		<b>38,710,960,471.89</b>	<b>44,250,852,610.92</b>	<b>(5,539,892,139.03)</b>	
19,399,919,109.82	Share of Statutory Allocation - Other agencies	24	29,217,207,392.14	40,607,290,361.39	(11,390,082,969.25)	
<b>59,647,917,509.13</b>	<b>Total (Gross) FAAC Allocation</b>		<b>67,928,167,864.03</b>	<b>84,858,142,972.31</b>	<b>(16,929,975,108.28)</b>	
751,753,285.51	-- Excess Crude	24	-	500,000,000.00	(500,000,000.00)	
-	-- Exchange Rate Gain (Realized)	24	513,341,461.15	1,034,477,573.38	521,136,112.23	
12,021,432,249.21	-- Value Added Tax	24	12,812,269,427.35	13,000,000,000.00	(187,730,572.65)	
<b>72,421,103,043.85</b>	<b>Total - SRA &amp; VAT</b>		<b>81,253,778,752.53</b>	<b>99,392,620,545.69</b>	<b>(18,138,841,793.16)</b>	
5,177,508,085.33	Domestic Grants	25	8,313,648,512.33	6,600,000,000.00	1,713,648,512.33	
4,780,537,719.30	Foreign Grants	25	1,992,574,026.98	2,700,000,000.00	(707,425,973.02)	
<b>82,379,148,848.48</b>	<b>Total - SRA, VAT &amp; Others</b>		<b>91,560,001,291.84</b>	<b>108,692,620,545.69</b>	<b>(17,132,619,253.85)</b>	
	<b>2. INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)</b>					
	<i>Direct Taxes - Code (12010100)</i>					
<b>19,759,246,294.23</b>	Edo State Internal Revenue Services (EIRS)		<b>21,621,118,919.22</b>	28,776,589,349.75	(7,155,470,430.53)	
<b>19,759,246,294.23</b>	<b>Total Direct Taxes</b>		<b>21,621,118,919.22</b>	<b>28,776,589,349.75</b>	<b>(7,155,470,430.53)</b>	

PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
	<i>Licences - Code (12020100)</i>					
7,535,000.00	EDPA		-	-	-	
567,186,290.97	EIRS		569,477,699.38	355,000,000.00	214,477,699.38	
7,958,503.00	LB		-	-	-	
-	- MANR		-	1,000,000.00	(1,000,000.00)	
-	- ME&S		-	50,000,000.00	(50,000,000.00)	
8,400.00	MOH		1,162,450.00	5,500,000.00	(4,337,550.00)	
6,047,000.00	MOI		-	-	-	
-	AGS		-	-	-	
-	OAG		107,847,945.52	-	107,847,945.52	
-	HMB		1,735,220.00	-	1,735,220.00	
-	SUWB		9,600.00	-	9,600.00	
-	MWCC		879,468.00	-	879,468.00	
-	MSGI (MWA)		60,000.00	-	60,000.00	
-	SHA		2,801,805.60	-	2,801,805.60	
1,825,500.00	MOYS		-	11,000,000.00	(11,000,000.00)	
60,400.00	WASD		-	-	-	
<b>590,621,093.97</b>	<b>Total Licences</b>		<b>685,974,188.50</b>	<b>422,500,000.00</b>	<b>261,474,188.50</b>	
	<i>Mining Rents N/A</i>					
	<i>Fees - Code (12020400)</i>					
2,150,000.00	BNC		65,448,537.00	-	65,448,537.00	
316,700.00	DICT		131,500.00	-	131,500.00	
-	- DESTM		5,000.00	600,000.00	(595,000.00)	
34,999,000.00	EDPPA		44,723,159.83	25,000,000.00	19,723,159.83	



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PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
7,100,000.00	EBS		68,905,591.98	-	68,905,591.98	
115,992,014.08	EDPA		84,924,569.97	-	84,924,569.97	
200,000.00	EDTSM		53,429,112.00	3,500,000.00	49,929,112.00	
91,417,526.28	EIRS		312,173,248.89	6,433,250,000.00	(6,121,076,751.11)	
441,480.00	EWMB		-	-	-	
130,030,830.40	MSM		48,609,893.46	120,000,000.00	(71,390,106.54)	
386,281,729.19	HCJ		315,982,659.57	247,170,000.00	68,812,659.57	
634,346,637.23	HMB		197,418,734.64	1,000,000,000.00	(802,581,265.36)	
373,943,344.43	LB/EDO GIS		701,321,113.78	2,050,000,000.00	(1,348,678,886.22)	
-	LOCAL GOVT. & COMM. AFFAIRS (LGCA)		-	9,720,000.00	(9,720,000.00)	
435,000.00	MACT		100,000.00	7,000,000.00	(6,900,000.00)	
52,911,652.01	MANR		46,842,403.04	78,000,000.00	(31,157,596.96)	
258,286,585.00	ME&S		232,137,075.32	113,500,000.00	118,637,075.32	
-	MEW		900,800,000.00	-	900,800,000.00	
838,000.00	MESD		-	-	-	
116,779,817.45	MOCO		65,500.00	250,000.00	(184,500.00)	
5,012,366,965.60	MOE		5,903,168,630.18	245,000,000.00	5,658,168,630.18	
6,077,835.83	MOF		4,025,650.00	-	4,025,650.00	
58,825,514.23	MOH		17,669,083.50	40,100,000.00	(22,430,916.50)	
810,175,478.18	MCO		-	1,500,000.00	(1,500,000.00)	
256,000.00	MOJ		91,051,799.84	-	91,051,799.84	
81,820,922.95	MOT		-	-	-	
985,000.00	MSGI (MWA)		1,809,375.00	1,800,000.00	9,375.00	
-	MOI		898,447,635.74	-	898,447,635.74	
32,010,333.00	MOYS		14,153,806.85	8,000,000.00	6,153,806.85	

PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
712,872,074.42	MPPUD		376,339,752.71	518,350,000.00	(142,010,247.29)	
63,066,313.52	MWCCE		52,536,566.26	131,500,000.00	(78,963,433.74)	
3,161,434.92	AG		-	-	-	
19,190,819.77	AG (S)		-	-	-	
158,600.00	SUWB		-	13,118,000.00	(13,118,000.00)	
-	LIAISON OFFICE ABUJA		-	3,000,000.00	(3,000,000.00)	
-	LIAISON OFFICE LAGOS		-	4,000,000.00	(4,000,000.00)	
-	REB		-	3,000,000.00	(3,000,000.00)	
1,811,850.50	WASD		-	-	-	
<b>9,009,249,458.99</b>	<b>Total Fees</b>		<b>10,432,220,399.56</b>	<b>11,057,358,000.00</b>	<b>(625,137,600.44)</b>	
	<i>Fines - Code (12020500)</i>					
(50,000)	OAG		-	-	-	
	MOI		-	100,000,000.00	(100,000,000.00)	
	ME & S		13,266,000.00	175,000,000.00	(161,734,000.00)	
	HCJ		1,075,742.81	19,260,000.00	(18,184,257.19)	
	EDSTMA		-	108,000,000.00	(108,000,000.00)	
	MSM		19,661,166.56	-	19,661,166.56	
	DCA		-	-	-	
	MOCO		-	-	-	
	HMB		-	-	-	
	CSC		-	-	-	
	MOJ		-	-	-	
30,511,129.08	LB		-	-	-	
<b>30,461,129.08</b>	<b>Total Fines</b>		<b>34,002,909.37</b>	<b>402,260,000.00</b>	<b>(368,257,090.63)</b>	



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
	<i>Sales - Code (12020600)</i>					
948,395	DCA		199,150.00	-	199,150.00	
1,201,890	HOS		-	-	-	
190,300	MANR		52,494,574.91	600,000.00	51,894,574.91	
-	LB		-	305,000,000.00	(305,000,000.00)	
-	MPPUD		-	1,650,000.00	(1,650,000.00)	
989,200	ME & S		-	2,500,000.00	(2,500,000.00)	
-	EIRS		-	585,000,000.00	(585,000,000.00)	
-	MOH		2,186,850.00	12,500,000.00	(10,313,150.00)	
-	OAG		10,061,519.00	-	10,061,519.00	
-	CSC		301,815.00	-	301,815.00	
-	MOCO		100,000.00	-	100,000.00	
-	MOJ		50,000.00	-	50,000.00	
1,471,585	MOI		36,033,000.00	1,500,000.00	34,533,000.00	
<b>4,801,370</b>	<b>Total Sales</b>		<b>101,426,908.91</b>	<b>908,750,000.00</b>	<b>(807,323,091.09)</b>	
	<i>Earnings - Code (12020700)</i>					
470,000	BNC		800,000.00	51,388,050.00	(50,588,050.00)	
600,000	EBS		8,750,000.00	146,200,000.00	(137,450,000.00)	
50,474,665	HMB		543,724,721.52	-	543,724,721.52	
70,000	MACT		330,500.00	-	330,500.00	
12,000	ME & S		13,764,000.00	95,000,000.00	(81,236,000.00)	
55,000	MEWR		-	-	-	
1,390,270	MOH		30,091,204.40	-	30,091,204.40	
14,597,582	MOI		-	122,550,000.00	(122,550,000.00)	

PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
2,011,000	MOYS		-	-	-	
	EDPA		-	33,200,000.00	(33,200,000.00)	
	MOW		-	210,000.00	(210,000.00)	
	MWCCE		-	1,000,000.00	(1,000,000.00)	
	MANR		28,955,696.88	1,300,000.00	27,655,696.88	
	JCT		721,700.00	-	721,700.00	
	EIRS		40,000.00	-	40,000.00	
	LB/GIS		-	-	-	
	HCJ		348,000.00	-	348,000.00	
168,440	SUWB		-	72,836,900.00	(72,836,900.00)	
<b>69,848,957</b>	<b>Total Earnings</b>		<b>627,525,822.80</b>	<b>523,684,950.00</b>	<b>103,840,872.80</b>	
	<i>Rent on Government Buildings - Code (12020800)</i>					
4,403,640	LB/GIS		-	-	-	
5,040,000	EDPA		6,202,162.56	112,862,573.50	(106,660,410.94)	
<b>9,443,640</b>	<b>Total Rent on Government Buildings</b>		<b>6,202,162.56</b>	<b>112,862,573.50</b>	<b>(106,660,410.94)</b>	
	<i>Rent on Lands and Others - Code (12020900)</i>					
-	ME&S		-	60,000,000.00	(60,000,000.00)	
-	MSM		59,946,237.15	-	59,946,237.15	
-	EDPA		71,003,933.36	2,000,000.00	69,003,933.36	
-	<b>Total Rent on Lands and Others</b>		<b>130,950,170.51</b>	<b>62,000,000.00</b>	<b>68,950,170.51</b>	
	<i>Investment Income - Code (12021100)</i>					
-	MOF		1,253,169,063.88	113,201,543.25	1,139,967,520.63	
-	OAG		286,794,962.50	-	286,794,962.50	
-	<b>Total Investment Income</b>		<b>1,539,964,026.38</b>	<b>113,201,543.25</b>	<b>1,426,762,483.13</b>	
	<i>Interest Earned - Code (12021200)</i>					
1,143,704.66	EIRS		5,956.84	-	5,956.84	
33,480,519.49	MPPUD		-	-	-	





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PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
-	AG		2,260,951.43		2,260,951.43	
	EDSOPAIDE		5,556.04		5,556.04	
20,486,785.33	MWCCE		-	150,000,000.00	(150,000,000.00)	
54,373,583.70	MOF		7,284,761.33		7,284,761.33	
<b>109,484,593.18</b>	<b>Total Interest Earned</b>		<b>9,557,225.64</b>	<b>150,000,000.00</b>	<b>(140,442,774.36)</b>	
	<b>Re-Imbursement - Code (12021300)</b>					
9,143,151.90	EIRS		36,026,051.64	-	36,026,051.64	
1,000.00	MPPUD		-	-	-	
	MOLGCA		-	-	-	
	OAG		-	-	-	
20,000.00	MWCCE		-	7,000,000.00	(7,000,000.00)	
	AGS		4,461,078.00	15,500,000.00	(11,038,922.00)	
	AGL		65,000.00	150,000,000.00	(149,935,000.00)	
-	MOF		500,000.00	-	500,000.00	
<b>9,164,151.90</b>	<b>Total Re-Imbursement</b>		<b>41,052,129.64</b>	<b>172,500,000.00</b>	<b>(131,447,870.36)</b>	
	<b>Miscellaneous - Code - (12021400)</b>					
18,141,557.54	MOF		-	-	-	
532,500.00	DCA		-	-	-	
6,948,780.00	GHP		-	-	-	
3,542,200.00	ODG		-	-	-	
<b>29,165,037.54</b>	<b>Total Miscellaneous</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>29,621,485,725.70</b>	<b>TOTAL INTERNALLY GENERATED REVENUE</b>		<b>35,227,994,863.09</b>	<b>42,701,706,416.50</b>	<b>(7,473,711,553.41)</b>	
<b>112,000,634,574.18</b>	<b>TOTAL INCOME</b>		<b>126,787,996,154.93</b>	<b>151,394,326,962.19</b>	<b>(24,606,330,807.26)</b>	

PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
N			N	N	N	
	<b>3) Personne Costs</b>					
3,212,931,875.94	List of MDA: Administrative Sector	26	3,320,334,711.45	4,854,474,536.82	1,534,139,825.37	
1,880,787,600.06	List of MDA: Economic Sector	26	2,667,393,047.51	4,112,000,000.00	1,444,606,952.49	
1,923,835,215.52	List of MDA: Law and Justice Sector	26	2,244,182,532.03	2,420,000,000.00	175,817,467.97	
-	List of MDA: Regional Sector		-	-	-	
17,935,100,282.28	List of MDA: Social Sector	26	16,974,987,910.11	20,272,092,222.35	3,297,104,312.24	
<b>24,952,654,975.80</b>	<b>Total Personnel Costs</b>		<b>25,206,898,201.10</b>	<b>31,658,566,759.17</b>	<b>6,451,668,558.07</b>	
	<b>4) Salaries as CRF Charges</b>					
	<i>List of Commissions/Statutory Offices:</i>					
20,102,375.18	Civil Service Commission	SPL/2	20,229,564.02	24,000,000.00	3,770,435.98	
5,490,628.40	Auditor General (State)	SPL/2	5,490,628.40	6,500,000.00	1,009,371.60	
5,825,081.01	Auditor General (L.G)	SPL/2	5,490,728.40	9,000,000.00	3,509,271.60	
-	Judicial Service Commission	SPL/2	-	-	-	
-	Local Government Service Commission	SPL/2	-	-	-	
29,912,326.29	State Independent Electoral Commission	SPL/2	34,770,456.86	38,000,000.00	3,229,543.14	
44,353,063.77	House of Assembly Service Commission	SPL/2	43,846,992.29	50,000,000.00	6,153,007.71	
-	High Court Judges & CCA	SPL/2	-	-	-	
-	Others	SPL/2	-	20,000,000.00	20,000,000.00	
<b>105,683,474.65</b>	<b>Total</b>		<b>109,828,369.97</b>	<b>147,500,000.00</b>	<b>37,671,630.03</b>	
	<b>5) Employers Contribution to Pension</b>					
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	List of MDA: Social Sector					
-	<b>Total Personnel Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	



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PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
N			N	N	N	
	<b>6) Overhead Costs</b>					
14,772,611,603.92	List of MDA: Administrative Sector	26	16,837,442,618.81	18,082,000,000.00	1,244,557,381.19	
3,911,045,984.18	List of MDA: Economic Sector	26	3,309,338,850.88	3,323,273,681.24	13,934,830.36	
626,590,376.79	List of MDA: Law and Justice Sector	26	503,797,836.22	780,000,000.00	276,202,163.78	
-	List of MDA: Regional Sector				-	
5,861,010,795.67	List of MDA: Social Sector	26	8,391,344,082.02	1,812,000,000.00	(6,579,344,082.02)	
<b>25,171,258,760.56</b>	<b>Total Overhead Costs</b>		<b>29,041,923,387.93</b>	<b>23,997,273,681.24</b>	<b>(5,044,649,706.69)</b>	
	<b>7) Consolidated Revenue Fund Charges (Inc. Service Wide Votes)</b>					
894,130,611.02	Contributory Pension: Employer's Contributions	26	985,982,081.86	1,500,000,000.00	514,017,918.14	
41,905,913.08	Gratuities	SPL/4	458,676,061.73	2,000,000,000.00	1,541,323,938.27	
8,401,085,700.42	Pension	SPL/4	14,026,434,612.61	8,578,717,845.18	(5,447,716,767.43)	
-	1% Stat. Alloc. for Health & Education	26	-	1,920,000,000.00	1,920,000,000.00	
868,116,717.31	Servicing of External Debt	26	-	1,000,000,000.00	1,000,000,000.00	
(313,168,830)	Servicing of Bonds				-	
6,565,663,292	Servicing of internal Loan	26	4,731,314,843.11	6,000,000,000.00	1,268,685,156.89	
25,000,000	Guaranteed Loans	26	417,239,462.66	500,000,000.00	82,760,537.34	
158,715,362	Other Contractual Obligations	26	-	3,500,000,000.00	3,500,000,000.00	
240,360,848	Bank Charges		237,539,709.49	-	(237,539,709.49)	
-	Internal Loan Repayment		5,378,408,660.74	-	(5,378,408,660.74)	
-	External Loan Repayment		-	-	-	
<b>16,881,809,631.20</b>	<b>Total Consolidated Revenue Fund Charges</b>		<b>26,235,595,432.20</b>	<b>24,998,717,845.18</b>	<b>(1,236,877,587.02)</b>	

PREVIOUS YEAR ACTUAL 2018	DETAILS	NOTES	ACTUAL AMOUNT	BUDGETED AMOUNT	VARIANCE	REMARKS
N			N	N	N	
	<b>8) Subventions to Parastatals (According to sector)</b>					
	<b>a. PERSONNEL</b>					
340,320,761	List of MDA: Administrative Sector	CPL 16	276,504,874.87	430,000,000.00	153,495,125.13	
1,092,658,603	List of MDA: Economic Sector	CPL 16	865,957,558.30	1,872,000,000.00	1,006,042,441.70	
-	List of MDA: Law and Justice Sector		-	-	-	
-	List of MDA: Regional Sector		-	-	-	
17,865,886,434	List of MDA: Social Sector	CPL 16	16,363,091,895.47	22,562,365,903.59	6,199,274,008.12	
<b>19,298,865,798</b>	<b>Sub-Total Subventions to Parastatals: Personnel</b>		<b>17,505,554,328.64</b>	<b>24,864,365,903.59</b>	<b>7,358,811,574.95</b>	
	<b>b. OVERHEAD</b>					
134,639,615	List of MDA: Administrative Sector	CPL 17	157,125,342.18	145,000,000.00	(12,125,342.18)	
218,285,493	List of MDA: Economic Sector	CPL 17	231,966,835.51	423,000,000.00	191,033,164.49	
-	List of MDA: Law and Justice Sector		-	-	-	
-	List of MDA: Regional Sector		-	-	-	
5,826,100,575	List of MDA: Social Sector	CPL 17	8,361,280,699.50	1,501,000,000.00	(6,860,280,699.50)	
<b>6,179,025,683</b>	<b>Sub-Total Subventions to Parastatals: Overhead</b>		<b>8,750,372,877.19</b>	<b>2,069,000,000.00</b>	<b>(6,681,372,877.19)</b>	
25,477,891,481	<b>Grand-Total Subventions to Parastatals</b>		<b>26,255,927,205.83</b>	<b>26,933,365,903.59</b>	<b>677,438,697.76</b>	
	<b>9) Transfer to Capital Development (According to sector)</b>					
-	List of MDA: Administrative Sector		-	-	-	
-	List of MDA: Economic Sector		-	-	-	
-	List of MDA: Law and Justice Sector		-	-	-	
-	List of MDA: Regional Sector		-	-	-	
-	List of MDA: Social Sector		-	-	-	
	<b>Total Transfer to Capital Development</b>					



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

PREVIOUS YEAR ACTUAL 2018 N	DETAILS	NOTES	ACTUAL AMOUNT N	BUDGETED AMOUNT N	VARIANCE N
	<b>10) Details of Aid and Grants Received</b>				
4,780,537,719	Bilateral	CPL 16	1,992,574,026.98	2,700,000,000.00	707,425,973.02
-	Multi-lateral	CPL 16	-	-	-
5,177,508,085	Others		8,313,648,512.33	6,600,000,000.00	(1,713,648,512.33)
<b>9,958,045,805</b>	<b>Total Details of Aids and Grants Received</b>		<b>10,306,222,539.31</b>	<b>9,300,000,000.00</b>	<b>(1,006,222,539.31)</b>
		CPL 16			
	<b>11) Details of Total Capital Expenditures (According to Sectors)</b>				
2,812,492,197	List of MDA: Administrative Sector		6,748,861,295.39	14,061,500,000.00	7,312,638,704.61
49,493,922,785	List of MDA: Economic Sector		47,714,227,421.09	58,692,596,348.67	10,978,368,927.58
37,315,750	List of MDA: Law and Justice Sector	CPL 17	154,463,260.00	997,500,000.00	843,036,740.00
-	List of MDA: Regional Sector	CPL 17	-	-	-
22,171,432,322	List of MDA: Social Sector		21,702,436,582.60	29,190,672,327.93	7,488,235,745.33
<b>74,515,163,053.95</b>	<b>Total Details of Capital Expenditures</b>		<b>76,319,988,559.08</b>	<b>102,942,268,676.60</b>	<b>26,622,280,117.52</b>
		CPL 17			
	<b>12) Details of Total Capital Expenditures Parastatals (Not included in 11 above)</b>				
	List of MDA: Administrative Sector				
	List of MDA: Economic Sector				
	List of MDA: Law and Justice Sector				
	List of MDA: Regional Sector				
	List of MDA: Social Sector				
-	<b>Total Details of Capital Expenditures of Parastatals</b>		-	-	-
<b>74,515,163,054</b>	<b>Total Capital Expenditures (11+12)</b>		<b>76,319,988,559.08</b>	<b>102,942,268,676.60</b>	<b>26,622,280,117.52</b>
	<b>13) Closing Book Balances of Other Funds of the Government</b>				
	<b>14) Closing CashBook Balances of Federal Pay Office/Sub Treasury Office</b>				

DETAILS	RESTATED OPENING BALANCE AT 1/1/2019 N	ADDITION N	EFFECT OF EXCHANGE RATE N	REPAYMENT N	AMOUNT DERECOGNIZED N	CLOSING BALANCE AT 31/12/2019 N
<b>15) INTERNAL LOANS ACCOUNT</b>						
N11 939 Billion Bank Debt Restructured	9,931,233,577.07	-	-	633,908,526.24	-	9,297,326,050.83
N15 947 Billion Bailout for State & LGCs	14,818,329,727.66	-	-	363,023,909.25	-	14,455,305,818.41
N10 Billion Excess Crude Project Loans	9,375,064,149.94	-	-	244,884,288.47	-	9,130,179,861.47
N16 869 Billion Monthly FSP Budget Support**	16,869,000,000.00	700,000,000.00	-	29,006,407.10	-	17,539,693,592.90
N0 534 Billion ECIS Debt AMCOM	314,852,440.00	-	-	188,731,484.00	-	126,120,956.00
N2 315 Billion Layland Buses Loans	2,089,572,735.18	-	-	523,078,058.96	1,566,294,676.82	-
N1 107 Billion Vehicle Loans for Public Officers	632,571,428.52	-	-	405,508,292.69	227,063,135.83	-
N5 Billion CAC Comm Agric Credit	5,000,000,000.00	-	-	1,078,522,012.15	-	3,921,477,987.85
N1 980 Billion CBN Loans to MWCCE	1,980,000,000.00	-	-	-	-	1,980,000,000.00
N1.5 Billion GIS Loans	1,251,410,033.47	-	-	569,726,553.05	681,683,480.42	-
<b>Total</b>	<b>62,261,534,091.84</b>	<b>700,000,000.00</b>	<b>-</b>	<b>4,057,389,511.31</b>	<b>2,475,041,293.07</b>	<b>56,429,103,287.46</b>
Note						
** 700,000,000 shown as addition was amount wrongly classified as Revenue in 2018 now recognized as Loan						
<b>16) EXTERNAL LOANS AND GRANTS</b>						
N85 173 Billion DMO Balances***	85,173,675,818.10	-	556,691,457.35	1,021,019,149.43	-	84,709,648,126.02
External Loans World Bank (DPD)	14,785,782,488.00	-	-	-	14,785,782,488.00	-
External Loans	11,386,123,587.24	11,607,455,197.27	-	-	22,379,578,784.51	614,000,000.00
<b>Total</b>	<b>111,325,781,893.34</b>	<b>11,607,455,197.27</b>	<b>556,691,457.35</b>	<b>1,021,019,149.43</b>	<b>37,145,361,272.51</b>	<b>85,323,548,126.02</b>
<b>GRAND TOTAL</b>	<b>173,587,315,985.18</b>	<b>12,307,455,197.27</b>	<b>556,691,457.35</b>	<b>5,078,408,660.74</b>	<b>39,620,402,565.58</b>	<b>141,752,651,413.48</b>
Note						
*** 556,691,457.35 increase in DMO Balances is as a result of Exchange rate Difference						
<b>17) AIDS AND GRANTS</b>						
External Grants	1,992,574,026.98	-	-	-	-	1,992,574,026.98
Domestic Grants	8,313,648,512.33	-	-	-	-	8,313,648,512.33
Loan	11,607,455,197.27	-	-	-	-	11,607,455,197.27
<b>Total</b>	<b>21,913,677,736.58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,913,677,736.58</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

DETAILS	RESTATED OPENING BALANCE AT 1/1/2019	ADDITION	EFFECT OF EXCHANGE RATE	REPAYMENT	AMOUNT - DERECOGNIZED	CLOSING BALANCE AT 31/12/2019
			N	N		N
<b>18) AMCOM PURCHASE OF BBL DEBTS</b>						
<b>Total</b>						
<b>19) World Bank Loan</b>						
<b>Total</b>						
<b>20) Other Loans</b>						
<b>Total</b>	-	-		-		-
<b>21) INTERNAL AND EXTERNAL LOANS</b>						
N11.939 Billion Bank Debt Restructured	9,931,233,577.07			833,908,526.24	-	9,297,325,050.83
N15.942 Billion Bailout for State & LGCs	14,818,329,727.66			383,023,909.25	-	14,435,305,818.41
N10 Billion Excess Crude Project Loans	9,375,064,149.94			244,884,288.47	-	9,130,179,861.47
N16.869 Billion Monthly FSP Budget Support	16,869,000,000.00	700,000,000.00		29,006,407.10	-	17,539,993,592.90
N0.534 Billion ECTS Debt AMCOM	314,552,440.00			188,731,464.00	-	125,820,976.00
N2.315 Billion Leyland Buses Loans	2,089,372,735.18			523,078,058.36	1,566,294,676.82	-
N1.107 Billion Vehicle Loans for Public Officers	632,571,428.52			405,508,292.69	227,063,135.83	-
N5 Billion CAC Comm Agric Credit	5,000,000,000.00			1,079,522,012.15	-	3,920,477,987.85
N1.980 Billion CBN Loans to MWCCE	1,980,000,000.00			-	-	1,980,000,000.00
N1.5 Billion GIS Loans CAC Comm Agric Credit	1,251,410,033.47			569,726,553.05	681,683,480.42	-
N65.173 Billion DMO Balances	85,173,876,818.10			1,021,019,148.43	-	84,709,546,126.02
External Loans World Bank (DPO)	14,765,782,488.00			-	14,765,782,488.00	-
External Loans	11,386,123,587.24	11,607,455,197.27		-	22,379,578,784.51	614,000,000.00
<b>Total</b>	<b>173,587,315,985.18</b>	<b>12,307,455,197.27</b>		<b>5,078,488,660.74</b>	<b>39,620,402,565.58</b>	<b>141,782,851,413.48</b>
<b>22) SCHEDULE OF DEPOSIT</b>						
List of MDA: Administrative Sector						
List of MDA: Economic Sector						
List of MDA: Law and Justice Sector						
List of MDA: Regional Sector						
<b>Total</b>	-	-		-		-
<b>23) CONTINGENT LIABILITIES AS AT YEAR END</b>						
Pension and Gratuity Due						
Outstanding Contractors Liabilities Due						
Pension Liabilities (According to MDA)						
Guaranteed Loan (Sterling Bank)		1,800,000,000.00				1,800,000,000.00
ECTS: N2.315 Billion Leyland Buses Loans	2,089,372,735.18			523,078,058.36		1,566,294,676.82
GIS: N1.5 Billion GIS Loans CAC Comm Agric Credit	1,251,410,033.47			569,726,553.05		681,683,480.42
Others						
<b>Total</b>	<b>3,340,782,768.65</b>	<b>1,800,000,000.00</b>		<b>1,092,804,611.41</b>		<b>4,047,978,157.24</b>



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 (GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE))

#### NOTE 24a

MONTH	2019				2018							
	A		B		A-B		A		B		A-B	
	GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPT		GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPT		GROSS RECEIPT	DEDUCTION AT SOURCE	NET RECEIPT	
JANUARY	3,226,234,109.69	507,088,781.15	2,719,145,328.54	N	3,145,736,250.50	977,445,032.60	2,168,291,217.90	N	3,118,786,887.66	459,124,134.82	2,659,662,752.84	
FEBRUARY	2,911,393,380.26	597,061,376.74	2,314,332,003.52	N	3,221,540,370.49	979,124,134.82	2,242,416,235.67		2,781,423,242.90	459,124,134.82	2,322,299,108.08	
MARCH	2,764,532,273.41	605,417,945.22	2,159,114,328.19		3,455,822,555.17	459,124,134.82	2,996,698,420.35		459,124,134.82	-	459,124,134.82	
APRIL	2,606,350,051.24	605,417,945.22	2,000,932,106.02		3,661,467,406.90	459,124,134.82	3,202,343,272.08		3,497,965,710.78	472,636,164.87	3,025,329,545.91	
MAY	2,997,329,825.19	605,417,945.22	2,391,911,879.97		3,374,653,850.74	472,636,164.87	2,902,017,685.87		7,220,370,343.28	472,636,164.87	6,747,734,178.41	
JUNE	3,354,834,058.30	605,417,945.22	2,749,416,113.08		2,779,029,560.23	836,665,888.07	1,942,363,672.16		746,693,292.48	472,636,164.87	274,057,127.61	
JULY	3,668,321,078.27	605,417,945.22	3,062,903,133.05		2,755,040,479.88	2,755,040,479.88	-		3,453,431,515.39	-	3,453,431,515.39	
AUGUST	3,688,811,926.14	695,390,540.81	2,993,421,385.33		2,132,925,150.52	836,665,888.07	1,296,259,262.45		2,969,591,038.59	472,636,164.87	2,496,954,873.72	
SEPTEMBER	3,508,424,847.46	729,395,287.23	2,779,029,560.23		7,976,050,780.65	7,976,050,780.65	-		38,710,960,471.89	6,615,370,665.87	32,095,590,806.02	
OCTOBER	3,591,706,367.95	836,665,888.07	2,755,040,479.88		40,247,998,399.33	6,615,370,665.87	33,632,627,733.46					
NOVEMBER	3,453,431,515.39	746,693,292.48	2,706,738,222.91									
DECEMBER	2,969,591,038.59	836,665,888.07	2,132,925,150.52									
	<b>38,710,960,471.89</b>	<b>7,976,050,780.65</b>	<b>30,734,909,691.24</b>		<b>40,247,998,399.33</b>	<b>6,615,370,665.87</b>	<b>33,632,627,733.46</b>					



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

NOTE 24b SHARE OF STATUTORY ALLOCATION

MONTH	2019				2018					
	A		B		C		2019		2018	
	TOTAL SRA & OTHER AGENCIES	OTHER SOURCES OF FAAC	EXCHANGE RATE GAIN (REALIZED)	VALUE ADDED TAX ALLOCATION	GOVERNMENT SHARE OF FAAC (GROSS)	GOVERNMENT SHARE OF FAAC (GROSS)	GOVERNMENT SHARE OF FAAC (GROSS)	GOVERNMENT SHARE OF FAAC (GROSS)		
JANUARY	7,341,114,533.75	4,114,880,424.06	-	1,097,854,351.99	3,226,234,109.69	3,145,736,250.50	2,911,393,380.24	3,118,786,887.66		
FEBRUARY	3,519,884,873.81	608,491,493.57	-	-	2,764,532,273.41	3,221,540,370.49	2,606,350,051.24	2,781,423,242.90		
MARCH	4,948,818,371.65	2,184,286,098.24	-	1,135,819,002.65	2,606,350,051.24	3,455,822,555.17	2,997,329,825.19	3,354,834,058.30		
APRIL	4,264,730,074.14	1,658,380,022.95	444,628,773.24	1,057,758,847.54	2,997,329,825.19	3,361,467,406.90	3,668,321,078.27	3,497,965,710.78		
MAY	12,157,049,916.16	9,159,720,090.97	14,373,552.61	2,056,003,393.06	3,354,834,058.30	3,374,653,850.74	3,501,706,367.95	7,220,370,343.28		
JUNE	3,354,834,058.30	-	-	-	952,185,637.07	7,070,31,780.91	2,969,591,038.59	7,070,31,780.91		
JULY	6,354,854,604.03	2,686,533,525.76	19,487,692.65	2,329,472,698.58	3,668,321,078.27	40,247,998,399.33	38,710,960,471.63	40,247,998,399.33		
AUGUST	5,221,078,291.94	1,562,266,366.04	8,708,605.06	1,098,555,579.25	3,658,811,925.90					
SEPTEMBER	4,983,215,782.71	1,474,790,935.25	-	933,773,387.06	3,508,424,847.46					
OCTOBER	5,399,086,989.13	1,807,380,621.18	8,749,089.45	1,140,866,275.26	3,591,706,367.95					
NOVEMBER	5,273,975,817.90	1,820,544,302.51	10,072,407.35	1,009,980,254.89	3,453,431,515.39					
DECEMBER	5,109,524,550.20	2,139,933,511.61	7,321,340.79	952,185,637.07	2,969,591,038.59					
	<b>67,928,167,863.72</b>	<b>29,217,207,392.14</b>	<b>513,341,461.15</b>	<b>12,812,269,427.35</b>	<b>38,710,960,471.63</b>					





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

NOTE 25

2018 ACTUAL	CODE	PARTICULARS	ACTUAL	YEAR 2019		% OF BUDGETED AMOUNT ACHIEVED
				AVERAGE MONTHLY REVENUE	ANNUAL BUDGET	
40,247,998,399.33	11010100	Share of FAAC	38,710,960,471.89	3,225,913,372.64	44,250,852,610.92	87
12,021,432,249.21	11010200	Share of VAT	12,812,269,427.35	1,067,689,118.95	13,000,000,000.00	99
751,753,285.51	11010300	Share of Excess Crude	-	-	500,000,000.00	-
19,399,919,109.82	11010400	Other Source of FAAC	29,217,207,392.14	2,434,767,282.68	6,600,000,000.00	126
5,177,508,085.33	13020301	Domestic Grants	8,313,648,512.33	692,804,042.69	2,700,000,000.00	74
4,780,537,719.30	13020401	Foreign Grants	1,992,574,026.98	166,047,835.58	1,034,477,573.38	50
	11010108	Exchange Rate Gain (Realized)	513,341,461.15	42,778,455.10		
<b>82,379,148,848.50</b>		<b>TOTAL FEDERAL SOURCE</b>	<b>91,560,001,291.84</b>	<b>7,630,000,107.65</b>	<b>108,692,620,545.69</b>	<b>84</b>

### INDEPENDENT REVENUE OF EDO STATE

19,759,246,294.23	12010101	Personal Taxes	21,621,118,919.22	1,801,759,909.9	28,776,589,349.8	75
590,621,093.97	12020100	Licences	683,974,188.50	56,997,849.0	422,500,000.0	162
9,009,249,458.99	12020400	Fees	10,432,220,399.56	869,351,700.0	11,057,358,000.0	94
30,461,129.08	12020500	Fines	34,002,909.37	2,833,575.8	402,260,000.0	8
4,801,370.00	12020600	Sales	101,426,908.91	8,452,242.4	908,750,000.0	11
69848957.06	12020700	Earnings	67,525,822.80	52,293,818.6	523,684,950.0	120
	12020800	Rent on Government Buildings	6,202,162.56	516,846.9	112,862,573.5	5
	12020900	Rent on Land and Others General	130,950,170.51	10,912,514.2	62,000,000.0	211
	12021100	Investment Income	1,539,964,026.38	128,330,335.5	113,201,543.3	1,360
109,484,593.18	12021200	Interest	9,557,225.64	796,435.47	150,000,000.00	6
9,164,151.90	12021300	Re-imbursment	41,052,129.64	3,421,010.80	172,500,000.00	24
29,165,037.54	12021400	Miscellaneous				
		<b>TOTAL INDEPENDENT SOURCE</b>	<b>35,227,994,863.09</b>	<b>2,935,666,238.59</b>	<b>42,701,706,416.50</b>	<b>82</b>
<b>112,000,634,574.20</b>		<b>GRAND TOTAL</b>	<b>126,787,996,154.93</b>	<b>10,565,666,346.24</b>	<b>151,394,326,962.19</b>	<b>84</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## NOTE 26

### EDO STATE GOVERNMENT OF NIGERIA OFFICE OF THE ACCOUNTANT-GENERAL RECURRENT EXPENDITURE REPORT FOR THE YEAR ENDED 31ST DECEMBER 2019 (In lieu of monthly Personnel & Overhead Budget Return Performance Report Required at Pages 24 - 29 of IPSAS Cash Booklet)

2018	STATE GOVERNMENT (B)		YEAR 2019		% OF BUDGETED AMOUNT ACHIEVED	
	ACTUAL	CODE	ACTUAL	AVERAGE MONTHLY COST		
3,212,931,875.94	0-11110100100/0-14800100100	PERSONNEL COST	3,320,334,711.45	276,694,559.29	4,854,474,536.82	68
1,880,287,600.06	0-21500100100/0-26000200100	Administrative Sector	2,667,393,047.51	222,282,753.96	4,112,000,000.00	65
1,923,835,215.52	0-31801100100/0-32605400100	Economic Sector	2,244,182,532.03	187,015,211.00	2,420,000,000.00	93
17,935,100,282.28	0-51300100100/0-55100400100	Law & Justice Sector	16,974,987,910.11	1,414,582,325.84	20,272,092,222.35	84
105,683,474.65	21010103	Social sector	109,828,369.97	9,152,364.16	37,671,630.03	292
<b>25,058,338,448.45</b>		<b>TOTAL</b>	<b>25,316,726,571.07</b>	<b>2,109,727,214.26</b>	<b>31,696,238,389.20</b>	
<b>OVERHEAD COST</b>						
14,772,611,603.92	0-11110100100/0-14800100100	Administrative Sector	16,837,442,618.81	1,403,120,218.23	18,082,000,000.00	93
3,911,045,984.18	0-21500100100/0-26000200100	Economic Sector	3,309,338,850.88	275,778,237.57	3,323,273,681.24	100
626,590,376.79	0-31801100100/0-32605400100	Law & Justice Sector	503,797,836.22	41,983,153.02	780,000,000.00	65
5,861,010,795.67	0-51300100100/0-55100400100	Social sector	8,391,344,082.02	699,278,673.50	1,812,000,000.00	463
<b>25,171,258,760.56</b>		<b>TOTAL</b>	<b>29,041,923,387.93</b>	<b>2,420,160,282.33</b>	<b>23,997,273,681.24</b>	



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## CONSOLIDATED REVENUE CHARGES

ACTUAL	CODE	PERSONNEL COST	ACTUAL	AVERAGE MONTHLY COST	ANNUAL BUDGET	% OF BUDGETED AMOUNT ACHIEVED
894,130,611.02	21020200	Social Contributions	985,982,081.86	82,165,173.49	1,500,000,000.00	66
8,442,991,613.50	21030100	Social Benefits	14,485,110,674.34	1,207,092,556.20	10,578,717,845.18	137
-	22021041	1% Stat. Alloc. for Health & Education	-	-	1,920,000,000.00	-
868,116,717.31	22060100	External Loan Repayment	-	-	1,000,000,000.00	-
6,565,663,292.11	22060200	Internal Loans (Prin. & Int.)	10,109,723,503.85	842,476,958.65	6,000,000,000.00	168
158,715,362.13	22020904	Other Contractual Obligation	-	-	3,500,000,000.00	-
240,360,848.13	22020901	Bank Charges	237,539,709.49	19,794,975.79	-	-
(313,168,830.00)	22020907	Servicing of Bonds	-	-	-	-
25,000,000.00	22020909	Guaranteed Loans	417,239,462.66	34,769,955.22	500,000,000.00	83
<b>16,881,809,614.20</b>	<b>TOTAL</b>		<b>26,235,595,432.20</b>	<b>2,186,299,619.35</b>	<b>24,998,717,845.18</b>	<b>455</b>
<b>67,111,406,823.21</b>	<b>GRAND TOTAL</b>		<b>80,594,245,391.20</b>	<b>6,716,187,115.93</b>	<b>80,692,229,915.62</b>	<b>455</b>

### NOTE 27

### CAPITAL EXPENDITURE REPORT FOR THE YEAR ENDED 31ST DECEMBER 2019 (In lieu of monthly Capital Budget Return Performance Report Required at Pages 30 - 32 of IPSAS Cash Booklet)

2018	ACTUAL	CODE	PARTICULARS	YEAR 2019		% OF BUDGETED AMOUNT ACHIEVED
				ACTUAL	AVERAGE MONTHLY COST	
2,812,492,196.54	0-11100100200/0-11111100200	Administrative Sector	6,748,861,295.39	562,405,107.95	14,061,500,000.00	48.00
49,493,922,785.19	0-21500100100/0-26000200100	Economic Sector	47,714,227,421.09	3,976,185,618.42	58,692,596,348.67	81.30
37,315,750.00	0-31801100100/0-32605400100	Law & Justice Sector	154,463,260.00	12,871,938.33	997,500,000.00	15.49
22,171,432,322.22	0-51300100100/0-55100300100	Social sector	21,702,436,582.60	1,808,536,381.88	29,190,672,327.93	74.35
<b>74,515,163,053.95</b>	<b>GRAND TOTAL</b>		<b>76,319,988,559.08</b>	<b>6,359,999,046.59</b>	<b>102,942,268,676.60</b>	<b>219.12</b>







# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	ESTIMATES			Year Ended 31st December 2019			31st December 2018		
		INITIAL	SUPPLEMENTARY	FINAL	ACTUAL	SURPLUS	SHORFALL	REMARKS	ESTIMATES	ACTUAL
	Non-Oil Revenue									
	Refund of Police									
	Refund of Judiciary									
	Capital Refund									
	Pension Reimbursement									
	F.G Loan (Bailout) to pay Salaries									
	<b>Total -</b>	<b>99,392,620,545.69</b>		<b>99,392,620,545.69</b>						
	<b>SHARE OF FAAC</b>	<b>99,392,620,545.69</b>		<b>99,392,620,545.69</b>	<b>103,167,456,499.11</b>	<b>1,640,790,501.50</b>	<b>36,176,106,958.08</b>		<b>133,232,707,995.47</b>	<b>65,194,286,576.59</b>
	<b>OTHER NON-EXCHANGE TRANSACTIONS</b>									
	Personal Taxes	28,776,589,349.75		28,776,589,349.75	21,621,118,919.22		7,155,470,430.53		23,541,750,000.00	19,759,246,284.23
	Licences	422,500,000.00		422,500,000.00	683,974,188.50	261,474,168.50			352,000,000.00	590,621,083.97
	Mining Rent & Royalties									
	Fees	11,057,358,000.00		11,057,358,000.00	10,432,220,399.56		625,137,600.44		2,282,166,236.70	9,009,249,458.99
	Fines	402,260,000.00		402,260,000.00	34,002,969.37		368,257,030.63		18,000,000.00	30,461,129.06
	<b>Total - Other Non-exchange Transactions</b>	<b>40,658,707,349.75</b>		<b>40,658,707,349.75</b>	<b>32,771,316,416.65</b>	<b>261,474,168.50</b>	<b>8,146,865,121.60</b>		<b>26,193,916,236.70</b>	<b>29,369,377,976.27</b>
	<b>EXCHANGE TRANSACTIONS</b>									
	Sales	908,750,000.00		908,750,000.00	101,426,906.91		807,323,091.09		609,400,000.00	4,801,370.00
	Earnings	523,684,950.00		523,684,950.00	627,529,522.80	103,840,872.80			264,195,287.00	69,646,957.06
	Rent on Government Property	112,862,573.50		112,862,573.50	6,202,162.56		106,660,410.94			9,443,639.75
	Rent on Lands & Others	62,000,000.00		62,000,000.00	130,950,170.51	68,950,170.51			360,000,000.00	-
	Investment Income	113,201,543.25		113,201,543.25	1,539,964,026.38	1,426,762,483.13			38,500,924.35	-
	Interest	150,000,000.00		150,000,000.00	9,557,225.64		140,442,774.36		267,500,000.00	109,484,583.18
	Reimbursements	172,500,000.00		172,500,000.00	41,052,129.64		131,447,870.36			9,164,151.90
	Exchange Rate Gains									
	Miscellaneous									29,165,037.54
	Gains on Disposal of Assets									
	Shares on Surplus/(Deficit) in Association Companies									
	<b>Total - Exchange Transactions</b>	<b>2,042,999,066.75</b>		<b>2,042,999,066.75</b>	<b>2,456,678,446.44</b>	<b>1,599,553,526.44</b>	<b>1,185,874,146.75</b>		<b>1,540,556,211.35</b>	<b>231,907,749.43</b>
	<b>Total - Non-exchange and Exchange Transactions</b>	<b>42,701,706,416.50</b>		<b>42,701,706,416.50</b>	<b>35,227,994,863.09</b>	<b>1,661,027,714.94</b>	<b>9,334,739,268.35</b>		<b>27,734,472,448.05</b>	<b>29,621,485,725.70</b>
	<b>GRAND TOTAL (REVENUE)</b>	<b>183,744,326,962.19</b>		<b>183,744,326,962.19</b>	<b>138,395,451,352.20</b>	<b>3,701,818,216.44</b>	<b>45,510,848,226.43</b>		<b>160,967,180,443.52</b>	<b>114,815,774,304.29</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

Supplementary Note: 2

## STATEMENT OF RECURRENT EXPENDITURE (PERSONNEL COST) FOR THE YEAR ENDED 31st DECEMBER 2019

CODE	DESCRIPTION	Year Ended 31st December 2019							31st December 2018	
		ESTIMATES		ACTUAL	SAVINGS	EXCESS	REMARKS	ESTIMATES	ACTUAL	
		INITIAL	SUPPLEMENTARY							FINAL
<b>ADMINISTRATIVE SECTOR</b>										
0-1111300100	Dept. Of Govt. House & Protocol (GHP)	120,000,000.00	-	120,000,000.00	64,190,438.54	55,809,561.46	-	160,000,000.00	76,941,652.87	-
0-11100100100	Office of the Governor (OEG)	-	-	-	-	-	-	-	-	-
0-11100100200	Edo State Rapid Response Agency (ERRA)	-	-	-	-	-	-	-	-	-
0-11100100300	Office of the Deputy Governor	30,000,000.00	5,000,000.00	35,000,000.00	111,776,756.81	7,950,000.00	-	30,000,000.00	23,947,173.64	-
0-1110300100	Office of SSG	10,000,000.00	-	10,000,000.00	2,047,000.00	-	-	-	-	-
0-1110700100	Director of Cabinet Political & Special Services	55,000,000.00	-	55,000,000.00	38,591,341.98	16,408,658.02	-	45,000,000.00	40,312,938.60	-
0-1110500100	Director of Central Admin	2,200,000,000.00	-	2,200,000,000.00	1,673,283,716.06	526,716,281.94	-	2,200,000,000.00	1,371,116,114.53	-
0-1111100100	Ministry of Investment & Public Private Partnership	-	-	-	-	-	-	-	-	-
0-11100100300	Skill Development Agency	40,000,000.00	-	40,000,000.00	19,270,328.71	20,729,670.29	-	50,000,000.00	16,588,815.50	-
0-11101000100	Edo State Public Procurement Agency	-	-	-	-	-	-	-	-	-
0-11102100100	Edo State Liaison Office Lagos	-	-	-	-	-	-	-	-	-
0-11102100200	Edo State Liaison Office Abuja	-	-	-	-	-	-	-	-	-
0-12500100100	Office of Head of Service	50,000,000.00	-	50,000,000.00	36,970,507.94	13,029,492.06	-	51,000,000.00	49,044,049.52	-
0-1250500100	Director Estab. Training & Manpower Dev.	20,000,000.00	(5,000,000.00)	15,000,000.00	36,131,003.03	15,000,000.00	-	50,000,000.00	30,487,004.48	-
0-12300100100	Edo State Pensions Bureau	60,000,000.00	-	60,000,000.00	131,457,287.34	78,542,712.66	-	70,000,000.00	340,320,781.07	-
0-12300300100	Ministry of Communication & Orientation	210,000,000.00	-	210,000,000.00	108,916,584.50	51,083,415.50	-	200,000,000.00	-	-
0-1230500100	Edo Broadcasting Service (EBS)	160,000,000.00	-	160,000,000.00	108,916,584.50	51,083,415.50	-	150,000,000.00	-	-
0-1230500100	Bendel Newspaper Limited	50,000,000.00	-	50,000,000.00	56,904,047.49	-	-	45,000,000.00	43,170,528.46	-
0-1400200100	Office of the Auditor General (State)	35,000,000.00	-	35,000,000.00	33,756,807.21	1,243,192.79	-	40,000,000.00	22,479,114.16	-
0-14700100100	Civil Service Commission	50,000,000.00	-	50,000,000.00	39,846,905.27	17,153,084.73	-	50,000,000.00	38,591,627.32	-
0-11200300100	Edo State House of Assembly	1,714,474,536.82	-	1,714,474,536.82	928,591,257.05	785,892,279.77	-	1,300,000,000.00	1,118,653,174.65	-
0-1120400100	House of Assembly Commission	50,000,000.00	-	50,000,000.00	45,610,726.52	4,389,273.48	-	50,000,000.00	43,278,725.12	-
0-14600100100	Edo State Independent Electoral Commission	4,854,474,536.82	-	4,854,474,536.82	3,320,334,711.45	1,617,820,629.67	-	4,531,000,000.00	3,212,951,675.92	-
<b>ECONOMIC SECTOR</b>										
0-21500100100	Min. Of Agriculture & Natural Resources	830,000,000.00	-	830,000,000.00	293,447,045.11	536,552,954.89	-	810,000,000.00	386,226,271.04	-
0-22000100100	Ministry of Finance	285,000,000.00	-	285,000,000.00	71,394,568.40	43,695,311.60	-	80,000,000.00	61,860,711.03	-
0-22000100200	Office of Accountant General	80,000,000.00	(150,000,000.00)	115,000,000.00	37,514,174.75	42,485,628.25	-	82,000,000.00	71,872,491.16	-
0-22000100300	Project Finance Mgt Unit	-	-	-	-	-	-	-	-	-
0-22000704200	Central Internal Audit	10,000,000.00	-	10,000,000.00	693,131,776.85	10,000,000.00	-	10,000,000.00	-	-
0-22000900100	Edo Internal Revenue Service	800,000,000.00	-	800,000,000.00	105,003,046.36	106,965,223.35	-	1,100,000,000.00	103,496,290.87	-
0-22200100100	Min. Of Wealth Creation & Employment	120,000,000.00	-	120,000,000.00	13,689,382.93	13,689,382.93	-	105,000,000.00	24,916,688.98	-
0-22600100100	Min. Of Science and Technology	35,000,000.00	-	35,000,000.00	207,824,953.63	142,175,006.37	-	350,000,000.00	-	-
0-22200100200	Board for Technical Education	350,000,000.00	-	350,000,000.00	133,038,849.44	66,961,150.56	-	300,000,000.00	142,754,385.40	-
0-22800100100	Information Technology Agency	200,000,000.00	-	200,000,000.00	-	-	-	-	-	-





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	ESTIMATES				ACTUAL	SAVINGS	EXCESS	REMARKS	31st December 2018	
		INITIAL	SUPPLEMENTARY	FINAL						ESTIMATES	ACTUAL
0-22600100.00	Min. Of Transport	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	-	-	-	-
0-22605500.00	Eco State Traffic Mgt. Agency (EDSTMA)	300,000,000.00	-	300,000,000.00	-	67,618,391.50	212,381,638.50	-	-	150,000,000.00	203,567,841.96
0-32100100.00	Min. Of Energy & Water Resources	482,000,000.00	-	482,000,000.00	-	309,432,230.91	172,567,769.09	-	-	450,000,000.00	323,676,034.06
0-25305200.00	Min. Of Special Duties, Oil & Gas	40,000,000.00	-	40,000,000.00	-	27,595,094.35	12,405,905.65	-	-	40,000,000.00	25,480,884.33
0-22400100.00	Min. Of Infrastructure	300,000,000.00	-	300,000,000.00	-	326,701,504.04	-	26,701,504.04	-	300,000,000.00	227,291,649.38
0-22600100.00	Min. Of Arts, Culture & Diaspora	100,000,000.00	-	100,000,000.00	-	67,837,485.08	32,162,514.92	-	-	100,000,000.00	68,692,486.18
0-22600100.00	Min. Of Budget, Planning & Eco. Dev.	130,000,000.00	-	130,000,000.00	-	96,011,842.20	33,988,157.80	-	-	100,000,000.00	79,658,470.22
0-25300100.00	Min. Of Judicial & Legal Services	100,000,000.00	-	100,000,000.00	-	113,913,107.65	-	-	-	100,000,000.00	79,658,470.22
0-25300100.00	Eco. State Dev. & Prop. Authority (EDPA)	20,000,000.00	-	20,000,000.00	-	168,080,959.39	-	-	-	10,000,000.00	93,995,194.22
0-25300100.00	Eco State Bureau	100,000,000.00	-	100,000,000.00	-	62,411,616.69	-	-	-	60,000,000.00	67,402,783.19
0-26000200.00	Eco State Geographical Info. System (Edo GIS)	4,292,000,000.00	(30,000,000.00)	4,112,000,000.00	-	2,667,393,047.51	1,433,720,073.22	12,411,616.69	-	60,000,000.00	1,880,787,627.05
	<b>Total - Economic Sector</b>										
0-31601100.00	<b>LAW &amp; JUSTICE SECTOR</b>										
0-32600100.00	Judicial Service Commission	70,000,000.00	-	70,000,000.00	-	67,353,945.21	2,646,054.79	-	-	70,000,000.00	65,219,031.07
0-32600200.00	Min. Of Justice	270,000,000.00	-	270,000,000.00	-	358,682,773.73	1,317,226.27	-	-	240,000,000.00	228,372,185.93
0-32603100.00	Law Reform Commission (LRC)	10,000,000.00	-	10,000,000.00	-	1,780,000.00	8,210,000.00	-	-	15,000,000.00	4,135,780.40
0-32605200.00	Eco State Judiciary (HCJ)	2,200,000,000.00	(200,000,000.00)	2,000,000,000.00	-	1,838,353,813.09	163,646,186.91	-	-	2,100,000,000.00	1,826,107,316.12
	<b>Total - Law &amp; Justice Sector</b>	<b>2,550,000,000.00</b>	<b>(230,000,000.00)</b>	<b>2,320,000,000.00</b>		<b>2,244,832,532.03</b>	<b>175,817,467.97</b>			<b>2,425,000,000.00</b>	<b>1,823,835,215.52</b>
0-51300100.00	<b>SOCIAL SECTOR</b>										
0-51400100.00	Min. Of Youth & Sports	750,000,000.00	(97,000,000.00)	653,000,000.00	-	547,514,992.25	105,485,007.75	-	-	768,866,958.81	605,934,724.68
0-51700100.00	Min. Of Women Affairs & Social Dev.	184,483,464.24	(114,483,464.24)	70,000,000.00	-	57,548,938.04	12,051,061.96	-	-	100,000,000.00	67,592,927.07
0-51700500.00	Min. Sec. Tech & Tertiary Education	15,897,972,439.35	(1,871,750,217.00)	14,026,222,222.35	-	11,681,081,586.01	2,445,000,636.34	-	-	14,475,437,015.45	12,769,661,537.61
0-52100100.00	Min. Of Basic Education (Including SUBEB)	165,000,000.00	-	165,000,000.00	-	103,919,233.33	61,080,766.67	-	-	162,111,705.00	123,696,489.46
0-52100500.00	Min. Of Health (Including SSC)	4,915,000,000.00	58,000,000.00	4,973,000,000.00	-	4,355,077,846.76	617,922,153.24	-	-	4,802,000,000.00	4,119,072,266.66
0-52500100.00	Min. Of Environment & Public Utilities	200,000,000.00	-	200,000,000.00	-	165,742,711.88	34,257,288.12	-	-	214,000,000.00	159,783,168.93
0-55100400.00	Min. Of Local Govt. & Chieftaincy Affairs	35,000,000.00	-	35,000,000.00	-	63,882,697.84	1,307,392.16	-	-	90,000,000.00	69,489,967.92
2102001	Local Govt. Service Commission										
	<b>Total - Social Sector</b>	<b>22,267,365,903.59</b>	<b>(1,995,273,681.24)</b>	<b>20,272,092,222.35</b>		<b>16,974,987,910.11</b>	<b>3,297,104,312.24</b>			<b>20,636,615,689.26</b>	<b>17,933,100,282.26</b>
21010103	<b>GRF SALARIES</b>										
21010103.A	Civil Service Commission	24,000,000.00	-	24,000,000.00	-	20,229,564.02	3,770,435.98	-	-	24,000,000.00	20,192,375.18
21010103.B	Auditor General (State)	6,500,000.00	-	6,500,000.00	-	5,460,628.40	1,039,371.60	-	-	6,500,000.00	5,490,628.40
21010103.C	Auditor General (LG)	9,000,000.00	-	9,000,000.00	-	5,460,728.40	3,539,271.60	-	-	9,000,000.00	5,625,081.01
21010103.D	Judicial Service Commission										
21010103.E	Local Govt. Service Commission										
21010103.F	State Independent Electoral Commission	38,000,000.00	-	38,000,000.00	-	34,770,459.86	3,229,540.14	-	-	36,500,000.00	29,912,326.29
21010103.G	House of Assembly Service Commission	50,000,000.00	-	50,000,000.00	-	43,848,982.29	6,151,017.71	-	-	46,000,000.00	44,353,063.77
21010103.H	High Court Judges	10,000,000.00	-	10,000,000.00	-			-	-	10,000,000.00	
21010103.I	State Health Insurance Commission	10,000,000.00	-	10,000,000.00	-			-	-	10,000,000.00	
21010103.J	State Election Commission	147,500,000.00	-	147,500,000.00	-	169,828,389.97	37,817,630.03	-	-	142,000,000.00	105,683,902.65
	<b>Total - GRF Salaries</b>	<b>34,111,340,440.41</b>		<b>31,806,066,759.00</b>		<b>25,316,726,571.07</b>	<b>6,612,134,113.23</b>	<b>122,793,925.03</b>		<b>32,211,615,689.26</b>	<b>25,058,338,503.42</b>
	<b>GRAND TOTAL</b>										



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

Supplementary Note : 3

## STATEMENT OF RECURRENT EXPENDITURE (OVERHEAD COST) FOR THE YEAR ENDED 31ST DECEMBER 2019

CODE	DESCRIPTION	Year Ended 31st December 2019						31st December 2018	
		ESTIMATES		ACTUAL	SAVINGS	EXCESS	REMARKS	ESTIMATES	ACTUAL
		INITIAL	SUPPLEMENTARY						
	<b>ADMINISTRATIVE SECTOR</b>								
O-11111300100	Dept. Of Govt. House & Protocol (GHP)	2,000,000,000.00	1,000,000,000.00	3,000,000,000.00	3,634,561,231.23	-	834,561,231.23	2,500,000,000.00	4,148,557,674.13
O-1110100100	Office of the Governor (OEG)	8,595,000,000.00	1,400,000,000.00	9,995,000,000.00	9,429,099,930.55	475,900,069.45	-	7,832,000,000.00	7,656,677,197.82
O-11100100900	Edo State Rapid Response Agency (RRA)	40,000,000.00	-	40,000,000.00	13,486,141.60	26,513,858.40	-	-	-
O-11100100200	Office of the Deputy Governor	1,080,000,000.00	-	1,080,000,000.00	756,953,902.78	331,046,097.22	-	770,000,000.00	555,261,024.56
O-11101300100	Office of SSG	347,000,000.00	120,000,000.00	467,000,000.00	353,785,422.56	113,214,577.44	-	302,000,000.00	299,389,867.00
O-11101700100	Directorate of Cabinet Political & Special Services	30,000,000.00	-	30,000,000.00	29,052,017.84	947,982.16	-	30,000,000.00	24,599,550.00
O-11110500100	Directorate of Central Admin	200,000,000.00	-	200,000,000.00	482,751,953.59	600,000,000.00	292,751,953.59	1,073,000,000.00	629,862,441.13
O-11110500200	Special Overhead	600,000,000.00	-	600,000,000.00	-	-	-	-	-
O-11100101300	Special Adviser's Office	20,000,000.00	-	20,000,000.00	862,500.00	19,137,500.00	-	-	-
O-11100100300	Skill Development Agency	100,000,000.00	-	100,000,000.00	81,179,484.00	18,820,516.00	-	-	-
O-11101000100	Edo State Public Procurement Agency	50,000,000.00	-	50,000,000.00	23,248,909.20	26,751,090.80	-	20,000,000.00	17,306,250.00
O-1111100100	Ministry of Investment & Public Private Partnership	40,000,000.00	-	40,000,000.00	14,641,157.12	25,358,842.88	-	-	-
O-11102100100	Edo State Liaison Office Lagos	15,000,000.00	-	15,000,000.00	9,248,042.40	5,751,957.60	-	15,000,000.00	14,173,750.00
O-11102100200	Edo State Liaison Office Abuja	170,000,000.00	-	170,000,000.00	171,306,874.97	-	1,306,874.97	70,000,000.00	43,996,314.47
O-12100100100	Office of Head of Service	100,000,000.00	-	100,000,000.00	106,347,150.00	-	6,347,150.00	200,000,000.00	71,534,390.00
O-12500100200	Human Capital Enhancement Program	100,000,000.00	-	100,000,000.00	73,475,000.00	26,525,000.00	-	-	-
O-12500500100	Directorate of Esiaab, Training & Manpower Dev.	20,000,000.00	-	20,000,000.00	17,242,873.20	2,757,126.80	-	20,000,000.00	17,123,110.36
O-11103500100	Edo State Pension Bureau (ESPb)	15,000,000.00	5,000,000.00	20,000,000.00	12,063,180.80	7,936,819.20	-	20,000,000.00	9,362,500.00
O-12300100100	Ministry of Communication & Orientation	45,000,000.00	-	45,000,000.00	157,125,342.18	-	112,125,342.18	145,000,000.00	143,066,087.45
O-12300100200	Documentary/Enlightenment Campaign	100,000,000.00	-	100,000,000.00	4,950,000.00	95,050,000.00	-	-	-
O-14000100100	Office of the Auditor General (State)	50,000,000.00	5,000,000.00	55,000,000.00	46,555,100.00	9,444,900.00	-	55,000,000.00	49,502,347.00



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	Year Ended 31st December 2019					31st December 2018			
		INITIAL	SUPPLEMENTARY	FINAL	ACTUAL	SAVINGS	EXCESS	REMARKS	ESTIMATES	ACTUAL
0-14000200100	Office of the Auditor General (L.G)	15,000,000.00	-	15,000,000.00	6,950,636.60	8,049,363.40	-	-	15,000,000.00	6,806,250.00
0-14700100100	Civil Service Commission	30,000,000.00	-	30,000,000.00	18,094,334.80	11,905,665.20	-	-	30,000,000.00	24,596,850.00
0-11200300100	Eco State House of Assembly	1,500,000,000.00	-	1,500,000,000.00	1,103,486,677.05	396,513,322.95	-	-	1,300,000,000.00	1,070,400,000.00
0-11202100100	Office of the Speaker	200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	-	150,000,000.00	-
0-11200300200	EDPA Printing/Other Material	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	-	20,000,000.00	-
0-11202100200	Office of Clerk	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	-
0-11200400100	House of Assembly Commission	50,000,000.00	-	50,000,000.00	6,234,527.24	43,765,472.76	-	-	50,000,000.00	6,000,000.00
0-14800100100	Eco State Independent Electoral Commission	20,000,000.00	-	20,000,000.00	73,740,229.10	-	-	53,740,229.10	30,000,000.00	44,356,050.00
	<b>Total - Administrative Sector</b>	<b>15,552,000,000.00</b>	<b>2,530,000,000.00</b>	<b>18,082,000,000.00</b>	<b>16,837,442,618.67</b>	<b>2,545,390,162.26</b>	<b>-</b>	<b>1,300,832,761.07</b>	<b>14,697,000,000.00</b>	<b>14,772,611,603.92</b>
	<b>ECONOMIC SECTOR</b>									
0-21500100100	Min. Of Agriculture & Natural Resources	115,000,000.00	5,000,000.00	120,000,000.00	41,365,349.12	78,614,650.88	-	-	51,000,000.00	22,959,200.00
0-22000100100	Ministry of Finance	700,000,000.00	(39,726,318.76)	660,273,681.24	495,555,311.63	164,718,369.61	-	-	600,000,000.00	541,895,629.48
0-22000700100	Office of Accountant General	750,000,000.00	300,000,000.00	1,050,000,000.00	824,692,751.86	225,307,248.14	-	-	960,000,000.00	775,737,606.09
0-22000700200	Project Finance Mgt Unit	5,000,000.00	-	5,000,000.00	2,500,000.00	2,500,000.00	-	-	5,000,000.00	4,438,500.00
0-220007004200	Central Internal Audit	30,000,000.00	-	30,000,000.00	-	30,000,000.00	-	-	10,000,000.00	-
0-220007004200	Investment Promotion Bureau	20,000,000.00	-	20,000,000.00	3,700,600.00	16,299,400.00	-	-	-	-
0-22000800100	Eco Internal Revenue Service	700,000,000.00	-	700,000,000.00	726,294,519.69	-	-	26,294,519.69	400,000,000.00	1,512,625,162.65
0-22200100100	Min. Of Wealth Creation & Employments	40,000,000.00	-	40,000,000.00	36,497,269.59	3,502,730.41	-	-	40,000,000.00	35,723,530.00
0-22800100100	Min. Of Science and Technology	30,000,000.00	-	30,000,000.00	20,921,535.32	9,078,464.68	-	-	50,000,000.00	13,201,090.00
0-22200100200	Board for Technical Education	10,000,000.00	-	10,000,000.00	9,102,894.46	897,105.52	-	-	-	-
0-22800700100	Information Technology Agency	50,000,000.00	-	50,000,000.00	31,373,665.55	18,626,334.45	-	-	50,000,000.00	41,312,855.00
0-22900100100	Min. Of Transport	10,000,000.00	-	10,000,000.00	5,899,730.96	4,300,269.04	-	-	-	-
0-22905500100	Eco State Traffic Mgt Agency (EDSTMA)	80,000,000.00	-	80,000,000.00	64,958,346.87	15,041,653.13	-	-	130,000,000.00	80,274,000.00
0-32100100100	Min. Of Energy & Water Resources	52,000,000.00	-	52,000,000.00	37,516,671.68	14,483,328.32	-	-	30,000,000.00	27,876,181.50
0-23305200100	Min. Of Special Duties, Oil & Gas	30,000,000.00	-	30,000,000.00	29,144,453.12	855,546.88	-	-	30,000,000.00	15,654,700.00
0-23400100100	Min. Of Infrastructure	40,000,000.00	-	40,000,000.00	756,193,707.33	-	-	716,193,707.33	40,000,000.00	704,049,594.39
0-23600100100	Min. Of Arts, Culture & Diaspora	56,000,000.00	-	56,000,000.00	39,488,161.60	16,511,838.40	-	-	50,000,000.00	24,040,650.00
0-23800100100	Min. Of Budget, Planning & Eco. Dev.	195,000,000.00	-	195,000,000.00	116,961,724.06	78,018,275.92	-	-	148,000,000.00	47,112,630.00
0-25300100100	Min. Of Physical Planning & Urban Dev.	30,000,000.00	-	30,000,000.00	37,212,146.64	-	-	7,212,146.64	70,000,000.00	45,829,211.20
0-25300100300	Eco Development Control Agency	30,000,000.00	-	30,000,000.00	-	30,000,000.00	-	-	-	-
0-25305300100	Eco State Dev. & Prop. Agency (EDPA)	40,000,000.00	-	40,000,000.00	11,506,161.60	28,493,838.40	-	-	-	-
0-25300100200	Land Use Charge	-	-	-	-	-	-	-	-	-
0-26000100100	Lands Bureau	-	-	-	-	-	-	-	34,500,000.00	18,515,443.89
0-26000200100	Eco State Geographical Info. System (Edo GIS)	15,000,000.00	30,000,000.00	45,000,000.00	18,613,851.76	26,386,148.24	-	-	-	-
	<b>Total - Economic Sector</b>	<b>3,028,000,000.00</b>	<b>295,273,681.24</b>	<b>3,323,273,681.24</b>	<b>3,309,339,850.88</b>	<b>763,635,203.02</b>	<b>-</b>	<b>749,700,372.66</b>	<b>2,718,500,000.00</b>	<b>3,971,045,984.18</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	Year Ended 31st December 2019					31st December 2018			
		INITIAL	SUPPLEMENTARY	FINAL	ACTUAL	SAVINGS	EXCESS	REMARKS	ESTIMATES	ACTUAL
<b>LAW &amp; JUSTICE SECTOR</b>										
0-31601100100	Judicial Service Commission	15,000,000.00	-	15,000,000.00	12,770,000.00	2,230,000.00	-	-	15,000,000.00	12,000,000.00
0-32600100100	Min. Of Justice	60,000,000.00	-	60,000,000.00	68,577,885.06	-	28,577,695.06	-	150,000,000.00	86,876,627.64
0-32600100200	Legal Consultancy	150,000,000.00	(50,000,000.00)	100,000,000.00	-	-	-	-	-	-
0-32600200100	Law Reform Commission (LRC)	12,000,000.00	-	12,000,000.00	5,413,216.96	6,586,783.04	-	-	10,500,000.00	8,619,500.00
0-32605100100	Edo State Judiciary (HCJ)	435,000,000.00	(220,000,000.00)	215,000,000.00	220,847,467.50	17,500,000.00	5,847,467.50	-	635,000,000.00	519,094,049.15
0-32605100200	Office of the State Chief Judge	20,000,000.00	-	20,000,000.00	2,500,000.00	-	-	-	-	-
0-32605100300	Election Petition Tribunal	20,000,000.00	-	20,000,000.00	6,000,000.00	14,000,000.00	-	-	-	-
0-32605100700	Retreat for Judges	25,000,000.00	-	25,000,000.00	25,000,000.00	-	-	-	-	-
0-32605100800	Special Overhead for Judiciary	283,000,000.00	-	283,000,000.00	130,691,866.70	152,308,333.30	-	-	-	-
0-32605100900	ESTACODE for Edo State Judiciary	50,000,000.00	(40,000,000.00)	10,000,000.00	10,000,000.00	-	-	-	-	-
0-32605200100	Edo State Multi-door Court House	20,000,000.00	-	20,000,000.00	11,997,800.00	8,002,200.00	-	-	-	-
	<b>Total - Law &amp; Justice Sector</b>	<b>1,090,000,000.00</b>	<b>(310,000,000.00)</b>	<b>780,000,000.00</b>	<b>503,797,636.22</b>	<b>310,627,316.34</b>	<b>34,425,152.56</b>		<b>810,500,000.00</b>	<b>626,590,376.79</b>
<b>SOCIAL SECTOR</b>										
0-51300100100	Min. of Youths & Sports	150,000,000.00	-	150,000,000.00	42,942,942.40	107,057,097.60	-	-	191,000,000.00	124,770,000.00
0-51400100100	Min. of Women Affairs & Social Dev.	505,000,000.00	(220,000,000.00)	285,000,000.00	703,579,764.98	-	418,579,764.98	-	285,000,000.00	84,396,200.00
0-51700100100	Min. Sec., Tech & Tertiary Education	675,000,000.00	10,000,000.00	685,000,000.00	6,675,195,889.01	-	5,990,195,889.01	-	122,000,000.00	4,886,837,917.75
0-51706500100	Min of Basic Education (Including SUBEB)	30,000,000.00	-	30,000,000.00	18,242,184.20	11,757,815.80	-	-	20,000,000.00	14,400,000.00
0-52100100100	Min. of Health (Including SSC)	394,000,000.00	-	394,000,000.00	868,627,844.09	-	474,627,844.09	-	376,000,000.00	642,467,870.10
0-55000100100	Min. of Environment & Public Utilities	221,000,000.00	-	221,000,000.00	47,710,151.14	173,289,646.86	-	-	204,000,000.00	73,225,497.82
0-55100100100	Min. of Local Govt. & Chieftaincy Affairs	30,000,000.00	-	30,000,000.00	23,364,034.60	6,635,965.40	-	-	35,000,000.00	29,410,310.00
0-55100100200	Council of Traditional Rulers & Chiefs	10,000,000.00	-	10,000,000.00	6,811,950.00	3,188,050.00	-	-	-	-
0-55100400100	Local Govt. Service Commission	7,000,000.00	-	7,000,000.00	4,869,361.60	2,130,638.40	-	-	6,000,000.00	5,500,000.00
21020201	Contributory Pension	-	-	-	-	-	-	-	-	-
	<b>Total - Social Sector</b>	<b>2,022,000,000.00</b>	<b>(210,000,000.00)</b>	<b>1,812,000,000.00</b>	<b>8,391,344,082.02</b>	<b>304,059,416.06</b>	<b>6,863,403,498.08</b>		<b>1,239,000,000.00</b>	<b>5,861,010,795.67</b>
		<b>21,692,000,000.00</b>	<b>2,305,273,681.24</b>	<b>23,997,273,681.24</b>	<b>29,041,923,387.93</b>	<b>3,923,712,097.68</b>	<b>8,968,361,804.37</b>		<b>19,465,000,000.00</b>	<b>25,171,258,760.56</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

Supplementary Note: 4

## STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR ENDED 31ST DECEMBER 2019

CODE	DESCRIPTION	Year Ended 31st December 2019						31st December 2018	
		ESTIMATES		ACTUAL	SAVINGS	EXCESS	REMARKS	ESTIMATES	ACTUAL
		INITIAL	SUPPLEMENTARY						
	<b>SOCIAL CONTRIBUTION</b>								
21020202	Contributory Pension (Employer's)	1,500,000,000.00		1,500,000,000.00	985,982,081.86	514,017,918.14	-	950,000,000.00	894,130,811
21020203	Group Life Insurance	200,000,000.00		200,000,000.00	197,841,510.02				
21020206	Accrued Pension Right Sinking Fund	4,378,717,845.18		4,378,717,845.18	1,378,719,845.18				
	<b>Total - Social Contribution</b>	<b>3,078,717,845.18</b>		<b>3,078,717,845.18</b>	<b>988,140,571.84</b>	<b>2,090,578,273.34</b>		<b>950,000,000.00</b>	<b>894,130,811</b>
	<b>SOCIAL BENEFITS</b>								
21030101	Gratuities	2,000,000,000.00		2,000,000,000.00	458,676,061.73	1,541,323,938.27		2,000,000,000.00	41,905,813
21030102	Pensions	7,000,000,000.00		7,000,000,000.00	14,024,276,122.63		7,024,276,122.63	8,170,000,000.00	8,401,065,700
22010104	Contributory Pension Scheme								
21020203	3 Months in lieu of Notice								
	<b>Total - Social Benefits</b>	<b>9,000,000,000.00</b>		<b>9,000,000,000.00</b>	<b>14,482,952,184.36</b>	<b>1,541,323,938.27</b>	<b>7,024,276,122.63</b>	<b>10,170,000,000.00</b>	<b>8,442,951,614</b>
	<b>PUBLIC DEBT CHARGES</b>								
22060100	External Loans Repayment								
22020905	Servicing of External Loans	1,000,000,000.00		1,000,000,000.00	5,378,408,660.74		4,378,408,660.74	1,000,000,000.00	868,116,717
	<b>Total - Public Debt Charges</b>	<b>1,000,000,000.00</b>		<b>1,000,000,000.00</b>	<b>5,378,408,660.74</b>		<b>4,378,408,660.74</b>	<b>1,000,000,000.00</b>	<b>868,116,717</b>
	<b>MISCELLANEOUS EXPENSES GENERAL</b>								
22021041	1% Statutory allocation for Health Dev.	960,000,000.00		960,000,000.00		960,000,000.00			
22021041	1% Statutory allocation for Education Dev.	960,000,000.00		960,000,000.00		960,000,000.00			
	<b>Total - 1% Stat. Alloc. for Health &amp; Education</b>	<b>1,920,000,000.00</b>		<b>1,920,000,000.00</b>		<b>1,920,000,000.00</b>			
	<b>FINANCIAL CHARGES GENERAL</b>								
22020800	Bank Charges (Local)				237,539,709.49		237,539,709.49		240,360,848
22020801	Others: Contractual Obligations	3,500,000,000.00		3,500,000,000.00		3,500,000,000.00		1,837,000,000.00	195,715,362
22020807	Servicing of Bonds								(313,168,830)
22020808	Servicing of Internal Loans	6,000,000,000.00		6,000,000,000.00	4,731,314,843.11	1,288,685,156.89		6,000,000,000.00	6,865,663,292
22020809	Guaranteed Loans	500,000,000.00		500,000,000.00	417,239,462.66	82,760,537.34		25,000,000.00	25,000,000
22020810	Below the Payments								3,080,248,071
	<b>Total - Financial Charges General</b>	<b>10,000,000,000.00</b>		<b>10,000,000,000.00</b>	<b>5,386,094,015.26</b>	<b>4,851,445,694.23</b>	<b>237,539,709.49</b>	<b>7,837,000,000.00</b>	<b>9,766,818,744</b>
	<b>GRAND TOTAL</b>	<b>24,998,717,845.18</b>		<b>24,998,717,845.18</b>	<b>26,235,595,432.20</b>	<b>10,403,348,905.84</b>	<b>11,640,224,492.65</b>	<b>19,957,000,000.00</b>	<b>19,972,057,686</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## Supplementary Note: 5

### STATEMENT OF CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER 2019

CODE	DESCRIPTION	Year Ended 31st December 2019						31st December 2018	
		ESTIMATES		ACTUAL	SURPLUS	SHORTFALL	REMARKS	ESTIMATES	ACTUAL
		INITIAL	SUPPLEMENTARY						
	Transfer From Consolidated Revenue								
	Opening Balance								
14030100	Internal Loans	1,500,000,000.00		1,500,000,000.00	868,385,795.27	631,614,214.73	-	8,480,000,000	
14030200	External Loans	25,850,000,000.00		25,850,000,000.00	10,739,069,412.00	15,110,930,588.00		25,060,000,000	11,386,123,987
13020302	Domestic Grants	6,600,000,000.00		6,600,000,000.00	8,313,648,512.33	1,713,648,512.33		5,320,000,000	5,177,508,065
13020402	Foreign Grants	2,700,000,000.00		2,700,000,000.00	1,892,574,026.98	707,425,973.02		5,302,975,067	4,780,537,719
14020201	Ecological Fund	2,000,000,000.00		2,000,000,000.00	-	2,000,000,000.00		2,000,000,000	-
14020101	Short Term Loan								
41060102	Bi-Lateral Loan								
14030100	International Loans								
42030100	Long Term Borrowings								
	Miscellaneous Contingency								
	<b>GRAND TOTAL</b>	<b>38,650,000,000.00</b>	<b>-</b>	<b>38,650,000,000.00</b>	<b>21,913,677,736.58</b>	<b>16,449,970,775.75</b>	<b>1,713,648,512.33</b>	<b>37,682,975,967</b>	<b>29,924,169,392</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

NOTES TO THE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019

Supplementary Note: 6a

## STATEMENT OF FIXED ASSET BY MDAs FOR THE YEAR ENDED 31ST DECEMBER 2019

CODE	DESCRIPTION	Building	Plants & Equipments	Motor-Vehicles	Office Equipment	IT Equipment	Furniture & Fittings	Roads & Infrastructure	Intangible Assets	Environment, Sewage Dump Site	Forest Reserve	Gale Gale Seaport	Total
<b>ADMINISTRATIVE SECTOR</b>													
0-1111300100	Dept. Of Govt. House & Protocol (GHP)	20,646,137.81	13,402,504.80				72,467,069.50	2,130,065,423.64	882,038,866.46		50,726,454.62		3,169,448,156.83
0-11100100100	Office of the Governor (OEG)	570,816,223.66	144,387,671.08	64,260,285.72	77,637,068.67	105,488,861.75	707,063.75	163,812,445.75	80,908,100.00				1,625,017,841.38
0-11100100200	Office of the Deputy Governor				2,590,000.00				300,500.00				300,500.00
0-11100300100	Office of SSG						2,855,644.12	1,179,689,349.97					1,185,135,994.09
0-11100700100	Director of Cabinet Political & Special Services						2,076,000.00						3,076,000.00
0-11100700200	Director of Central Admin.						8,046,233.56	420,000.00					8,466,233.56
0-1111500100	Director of Investment & Public Private Partnership						1,532,924.00		45,950.00				1,578,874.00
0-11030000100	Eco State Public Procurement Agency						4,841,900.00						4,841,900.00
0-1102100100	Eco State Liaison Office Lagos			1,923,000.00	4,471,000.00		1,790,750.00						8,189,750.00
0-1102100200	Eco State Liaison Office Abuja						22,500.00						22,500.00
0-1200500100	Director ET & MS						4,008,000.00	633,408.00	80,500,000.00				85,541,408.00
0-1103050100	Eco State Pension Bureau (E. S.P.B)	95,868,106.35	469,500,000.00				1,359,000.00						647,227,106.35
0-1200100100	Ministry of Communication & Orientation												
0-1200100200	Documentary/Enlightenment Campaign												
0-1400100100	Office of the Auditor General (State)				2,341,150.00				25,224,000.00				28,565,150.00
0-1400200100	Civil Service Commission		1,561,000.00	1,861,100.00	360,000.00		118,400.00		450,000.00				4,370,500.00
0-1470100100	Eco State House of Assembly						48,390,831.18						48,390,831.18
0-1200400100	House of Assembly Commission	642,000.00					4,463,610.00						4,463,610.00
0-1400100100	Eco State Independent Electoral Commission					1,588,000.00							1,588,000.00
	<b>Total - Administrative Sector</b>	<b>1,096,972,467.82</b>	<b>628,851,175.88</b>	<b>68,063,355.72</b>	<b>88,967,219.67</b>	<b>105,488,861.75</b>	<b>155,675,946.11</b>	<b>3,474,620,627.36</b>	<b>1,079,467,056.46</b>		<b>50,726,454.62</b>		<b>6,748,661,256.39</b>
<b>ECONOMIC SECTOR</b>													
0-21500100100	Min. Of Agriculture & Natural Resources	160,000.00	8,568,730.00		210,000.00				54,136,650.00				63,065,380.00
0-2200100100	Ministry of Finance	172,313,181.90		324,625,246.38			6,166,000.00		30,750,000.00				533,854,428.28
0-2200700100	Office of Accountant General						6,030,300.00						6,030,300.00
0-2200700200	Project Finance Mgt Unit												
0-2200800100	Eco Internal Revenue Service												
0-2200100100	Min. Of Wealth Creation & Employments	9,938,060.00					315,000.00	48,480,821.08	45,000,000.00				48,480,821.08
0-2280100100	Min. Of Science and Technology						438,000.00						438,000.00
0-2280700100	Dir. Of Information Comm. & Tech.	10,433,880.39	3,249,000.00		171,769,353.66			72,893,686.42	621,324,890.13				879,690,812.60
0-2280500100	Eco State Traffic Mgt Agency (EDSTMA)	401,000.00			5,768,274.00		365,867.75	794,777.16					7,349,938.93
0-32100100100	Min. of Energy & Water Resources	42,863,000.00					985,000.00	3,959,325.00	1,230,000.00				45,088,000.00
0-32100200100	State Urban Water Board												
0-32100300100	Rural Electrification Board						910,000.00						910,000.00
0-23050200100	Min. Of Special Duties, Oil & Gas		200,000.00					39,155,968.83					40,065,968.83
0-32100100100	Eco State Oil Producing Area & Development Commission							312,000.00					312,000.00
0-32100100100	Eco Rapid Response Agency						5,958,147,933.77	16,002,000.00					5,958,147,933.77
													16,002,000.00



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	Building	Plants & Equipments	Motor Vehicles	Office Equipment	IT Equipment	Furniture & Fittings	Roads & Infrastructure	Intangible Assets	Environment, Sewage Dump Sites	Forest Reserve	Gate Gate Support	Total
0-2340100100	Min. Of Infrastructure	7,314,582,324.22	9,528,704.44	53,912,077.50			4,928,000.00	4,750,173,581.73	3,051,612.64				12,136,176,899.93
0-2360100100	Min. Of Arts, Culture & Diaspora						400,000.00		130,525,000.00				130,925,000.00
0-2380100100	Min. Of Budget, Planning & Eco. Dev.	40,374,236.00					1,900,000.00	2,604,281,912.00	752,645,000.00	9,420,000,000.00			12,824,281,151.00
0-2530100100	Min. of Physical Planning & Urban Dev.	13,925,851,495.74			5,110,000.00		190,448,181.45	420,000,881.06	19,269,756.27				14,565,400,314.52
0-2530100300	Land Use Charge												-
0-2530500100	Edo State Dev. & Prop. Authority (EDPA)	8,892,244.79	2,000,000.00					1,867,795.00	34,366,766.50				47,126,806.29
0-2600100100	Lands Bureau												-
0-2600200100	Edo State Geographical Info. System (Edo GIS)	1,000,000.00	201,980,180.86					156,250,000.00					359,210,180.86
	<b>Total - Economic Sector</b>	<b>21,526,619,426.04</b>	<b>225,907,015.30</b>	<b>375,537,323.88</b>	<b>182,897,627.56</b>		<b>212,896,569.20</b>	<b>14,072,321,064.07</b>	<b>1,695,448,574.94</b>	<b>9,420,000,000.00</b>			<b>47,715,227,321.09</b>
	<b>LAW &amp; JUSTICE SECTOR</b>												
0-3180100100	Judicial Service Commission												-
0-3260100100	Min. Of Justice						2,640,000.00	1,650,000.00					4,290,000.00
0-3260100200	Legal Consultancy												-
0-32605100100	Law Reform Commission (LRC)				421,500.00								421,500.00
0-32605100100	Edo State Judiciary (HCJ)	17,494,760.00			107,599,000.00		24,358,000.00						149,751,760.00
0-32605100200	Office of the State Chief Judge												-
0-32605100300	Election Petition Tribunal												-
0-32605100600	Special Overhead for Judiciary												-
	<b>Total - Law &amp; Justice Sector</b>	<b>17,494,760.00</b>			<b>108,220,500.00</b>		<b>26,998,000.00</b>	<b>1,650,000.00</b>					<b>154,463,260.00</b>
	<b>SOCIAL SECTOR</b>												
0-51300100100	Min. of Youths & Sports						840,000.00	210,000.00	766,750.00				4,517,459.65
0-51400100100	Min. of Women Affairs & Social Dev.	2,216,708.85	484,000.00		450,000.00		1,000,000.00		3,000,000.00				4,450,000.00
0-51700100100	Min. Sec. Tech. & Tertiary Education	6,142,021,415.46			13,500.00		5,253,345.00	7,315,600,238.40	442,877,453.28				13,905,759,952.14
0-51706500100	Min of Basic Education (Including SUBEB)	1,593,451,462.40							2,586,968,927.20				4,052,948,965.80
0-52100100100	Min. of Health (Including SSC)	1,820,101,632.51					97,664,649.34		488,715,305.16				2,406,481,487.01
0-53500100100	Min. of Environment & Public Utilities		21,401,250.00				71,108,150.00	520,629,343.26	4,394,600.00	774,328,674.54			1,327,861,817.80
0-55100100100	Min. of Local Gov. & Chieftaincy Affairs	1,490,500.00	432,000.00						495,000.00				2,417,500.00
0-55100100100	Council of Traditional Rulers & Chiefs												-
0-55100400100	Local Govt. Service Commission												-
21020201	Contributory Pension												-
	<b>Total - Social Sector</b>	<b>9,559,281,745.22</b>	<b>22,317,250.00</b>	<b>446,606,709.60</b>	<b>463,500.00</b>		<b>4,333,995.54</b>	<b>7,836,439,581.66</b>	<b>3,505,212,035.64</b>	<b>774,328,674.54</b>			<b>21,703,436,592.60</b>
	<b>GRAND TOTAL</b>	<b>32,200,888,399.08</b>	<b>876,675,441.18</b>	<b>446,606,709.60</b>	<b>380,668,847.33</b>	<b>105,688,961.75</b>	<b>399,964,310.85</b>	<b>25,385,031,293.03</b>	<b>6,280,127,667.04</b>	<b>10,194,328,674.54</b>	<b>50,728,454.62</b>		<b>76,319,988,559.08</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

Supplementary Note: 6b

## STATEMENT OF FIXED ASSET BY MDAS FOR THE YEAR ENDED 31ST DECEMBER 2019

CODE	DESCRIPTION	Year Ended 31st December 2019										31st December 2018								
		INITIAL		ESTIMATES SUPPLEMENTARY		FINAL		ACTUAL		EXCESS		SAVINGS		REMARKS		ESTIMATES		ACTUAL		
		N		N		N		N		N		N		N		N		N		
<b>ADMINISTRATIVE SECTOR</b>																				
0-1110000200	Office of the Deputy Governor		70,000,000				70,000,000		1,626,316,341		1,566,319,341								54,000,000	246,375,000
0-11101000100	Edo State Public Procurement Agency (EDPPA)		5,000,000			5,000,000		1,876,814		3,421,186									5,300,000	-
0-11101300100	Office of Secretary to the State Government		7,500,000			7,500,000		1,185,135,984		1,177,638,984									10,000,000	533,232,679
0-11101300200	Community & Social Dev. Prog. (CSDP)																			
0-11100700100	Director of Cabinet Political & Special Services		5,000,000			5,000,000		2,376,000											10,000,000	4,216,000
0-11102100100	Edo State Liaison Office Lagos		10,000,000			10,000,000													10,000,000	
0-11102100200	Edo State Liaison Office Abuja		15,000,000			15,000,000		4,841,900											20,000,000	
0-11103500100	Edo State Pension Bureau		7,000,000			7,000,000		5,541,408											5,000,000	
0-11105000100	Directorate of Central Administration		20,000,000			20,000,000		8,460,234											35,000,000	115,776,200
0-11113300100	Govt. House & Protocol (GHP)		9,973,000,000			9,973,000,000		3,169,448,157											3,325,666,667	1,272,055,106
0-11200300100	Edo State House of Assembly		1,691,000,000			1,691,000,000		48,380,851											500,000,000	109,460,000
0-11200400100	House of Assembly Service Commission		129,000,000			129,000,000		4,463,610											20,000,000	467,539,306
0-12300000100	Ministry of Communication & Orientation		1,570,000,000			1,570,000,000		647,227,106											457,874,096	7,341,400
0-12300000200	Community Development																			
0-12500000100	Office of the Head of Service		18,000,000			18,000,000		8,189,760											33,000,000	
0-12500000200	Directorate of Estate, Training & Manpower		10,000,000			10,000,000		22,500											16,000,000	
0-14000000100	Office of the Auditor General (State)		100,000,000			100,000,000		28,665,150											113,000,000	14,951,000
0-14000000200	Office of the Auditor General (L.G.)		10,000,000			10,000,000													20,000,000	
0-14700000100	Civil Service Commission		20,000,000			20,000,000		4,370,500											20,000,000	1,622,500
0-14800000100	Edo State Independent Electoral Commission		100,000,000			100,000,000		3,925,000											650,000,000	
0-1111100100	Ministry of Investment & Public Private Partnership		301,000,000			301,000,000													200,000,000	
0-1111100200	Public-Private Partnership																			
0-11102000100	Poverty Alleviation Programme																			
	<b>Total - Admin Sector</b>		<b>15,283,500,000.00</b>			<b>15,283,500,000.00</b>		<b>6,748,861,295.39</b>		<b>2,733,954,335.47</b>		<b>10,046,583,040.08</b>							<b>5,464,640,782.94</b>	<b>2,812,482,196.54</b>
<b>ECONOMIC SECTOR</b>																				
0-21500000100	Min. of Agriculture		537,000,000			537,000,000		83,065,380											510,000,000	5,115,014,417
0-21500000200	Livestock		75,000,000			75,000,000													200,000,000	
0-21500000300	Fisheries		65,000,000			65,000,000													100,000,000	
0-21502100100	College of Agriculture & Natural Resources		1,480,000,000			1,480,000,000														
0-21570000100	Forestry		10,000,000			10,000,000														
0-22000000100	Ministry of Finance		4,335,000,000			4,335,000,000		533,654,428											66,000,000	1,227,469,773
0-22000000200	Office of Accountant General		34,000,000			34,000,000		6,039,300											20,000,000	1,893,500
0-22000000300	Edo State Internal Revenue Service (ERS)		500,000,000.00			500,000,000.00		46,480,621.08											504,000,000.00	
0-22201000100	Edo State Investment Promotion Council		100,000,000.00			100,000,000.00													100,000,000.00	79,000,000.00
0-22200000100	Min. of Wealth Creation, Cooperative & Employment		405,000,000.00			405,000,000.00		56,253,060.00											900,000,000.00	99,478,438.95
0-22800000100	Min. of Science and Technology		455,000,000.00			455,000,000.00		433,000.00											240,000,000.00	628,000.00
0-22800000200	Dir. Of Information Technology (ICT) Agency		764,000,000.00			764,000,000.00		879,650,672.60		115,690,372.60									690,000,000.00	184,550,707.92
0-22800000300	Ministry of Transport		100,000,000.00			100,000,000.00													150,000,000.00	





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	Year Ended 31st December 2019						31st December 2018					
		INITIAL	ESTIMATES SUPPLEMENTARY	FINAL	ACTUAL	EXCESS	SAVINGS	REMARKS	ESTIMATES	ACTUAL			
0-2290500100	Edo State Traffic Mgt Agency (EDSTMA)	100,000,000.00		100,000,000.00	7,349,938.93	-	92,650,061.07		130,000,000.00	N		2,511,606.00	
0-25100100100	Ministry of Energy	70,516,500.00		70,516,500.00	45,098,000.00	-	25,418,500.00		232,766,705.00	N		659,000.00	
0-25100300100	Rural Electrification Board	544,000,000.00		544,000,000.00	40,955,969.83	-	503,044,031.17		676,000,000.00	N		715,524,785.45	
0-25200200100	Edo State Urban Water Board	138,343,042.22		138,343,042.22	3,959,325.00	-	134,383,717.22		268,363,042.22	N		604,025,000.00	
0-25300200100	Min. Of Minerals, Oil & Gas	30,000,000.00		30,000,000.00	3,091,300.00	-	26,908,700.00		30,000,000.00	N		1,188,000.00	
0-25300300100	Edo State Petroleum Development Commission (EDSOPDAEC)	8,000,000.00		8,000,000.00	5,991,300.00	-	2,008,700.00		17,840,000.00	N		8,500,000.00	
0-25400100100	Min. Of Agriculture	18,320,855.10		18,320,855.10	12,156,150.00	-	6,164,705.10		17,840,000.00	N		20,130,000.00	
0-25400200100	Edo State Agricultural Agency	180,000,000.00		180,000,000.00	16,902,000.00	-	163,098,000.00		250,000,000.00	N		67,598,740.00	
0-25800100100	Min. Of Arts, Culture & Diaspora	1,107,000,000.00		300,000,000.00	130,925,000.00	-	169,075,000.00		100,000,000.00	N		1,600,000.00	
0-25800200100	Min. Of Budget, Planning & Eco. Dev.	266,500,000.00		3,692,500,000.00	12,824,281,151.00	-	12,550,761,151.00		63,500,000.00	N		6,763,921,540.03	
0-25800300100	Other Capital Proj. - Govt Counterpart Cash Contribution Fund (GCCCF)	4,865,500,000.00		3,692,500,000.00		-	3,692,500,000.00		8,438,710,000.00	N			
0-25800400100	SEEFOR	3,000,000,000.00		3,000,000,000.00		-	3,000,000,000.00		3,406,986,279.80	N			
0-11010300200	Community & Social Development Prog. (CSDP)	900,000,000.00		900,000,000.00		-	900,000,000.00		960,000,000.00	N			
0-25800100200	Millennium Development Goals (MDGS)	505,000,000.00		505,000,000.00		-	505,000,000.00		640,000,000.00	N			
0-25800200200	FADAMA	250,000,000.00		250,000,000.00		-	250,000,000.00		250,000,000.00	N			
0-25300100100	Min. of Physical Planning & Urban Dev. (Admin. Building)	7,116,171,687.45		9,518,177,687.45	14,555,400,314.52	-	5,039,228,627.07		6,672,790,525.31	N		4,474,594,608.25	
0-25300200100	Edo State Dev. & Prop. Authority (EDPA)	400,000,000.00		400,000,000.00	47,126,806.29	-	352,873,193.71		250,000,000.00	N		21,522,367.00	
0-26000100100	Lagos Bureau	1,500,000,000.00		1,500,000,000.00	359,210,180.86	-	1,140,789,819.14		1,400,000,000.00	N		3,070,000,000.00	
0-26000200100	Edo State Geographical Info. System (Edo GIS)	57,036,079,546.67		58,438,079,546.67	47,714,227,421.09	-	28,692,069,519.25		1,400,000,000.00	N		1,500,000,000.00	
	<b>Total - Economic Sector</b>											<b>49,493,927,785.19</b>	
	<b>LAW &amp; JUSTICE SECTOR</b>												
0-31801100100	Edo State Judicial Services Commission	38,500,000.00		38,500,000.00		-	38,500,000.00		6,000,000.00	N			
0-32001100100	Ministry Of Justice	30,000,000.00		30,000,000.00	4,390,000.00	-	25,710,000.00		23,000,000.00	N		11,315,750.00	
0-32005100100	Law Reform Commission (LRC)	160,000,000.00		160,000,000.00	421,500.00	-	159,578,500.00		50,000,000.00	N			
0-32006100100	Edo State Judiciary (HCJ)	725,000,000.00		725,000,000.00	140,751,760.00	-	584,248,240.00		380,000,000.00	N		26,000,000.00	
0-32005400100	Edo State Multi-Door Court Houses	44,000,000.00		44,000,000.00		-	44,000,000.00		20,000,000.00	N			
0-32006200100	Customary Court of Appeal					-				N			
	<b>Total - Law &amp; Justice Sector</b>											<b>37,315,750.00</b>	
	<b>SOCIAL SECTOR</b>												
0-51300100100	Min. of Youth, Sports & Social Development	100,000,000.00		100,000,000.00	4,517,459.85	-	95,482,540.15		95,000,000.00	N		9,883,134.04	
0-53300100200	Sports Commission	140,000,000.00		140,000,000.00		-	140,000,000.00		140,000,000.00	N			
0-51400100200	Min. of Women Affairs & Social Dev.	270,000,000.00		270,000,000.00	4,460,000.00	-	265,540,000.00		20,000,000.00	N		5,693,000.00	
0-51700400100	Ministry of Gender Affairs	9,006,672,327.80		9,006,672,327.80	13,905,799,982.14	-	3,997,087,654.21		20,000,000.00	N		5,718,805,245.96	
0-51700500100	Edo Board for Tech. Education					-			9,820,500,000.00	N			
0-51700500200	State Basic Education Board (SIBEB)					-				N			
0-52100100100	Ministry of Health	5,469,000,000.00		5,469,000,000.00	4,052,843,365.80	-	4,052,843,365.80		3,881,452,184.88	N		4,673,417,170.10	
0-53800100100	Ministry of Environment	3,285,000,000.00		3,285,000,000.00	2,404,487.01	-	3,084,518,512.99		3,339,000,000.00	N		3,741,288,267.84	
0-53000100200	Nigeria Erosion & Watershed Mgt. Proj. (NEWMAP)	11,400,000,000.00		10,000,000,000.00	1,327,861,817.80	-	1,957,138,182.20		6,000,000,000.00	N		8,022,075,484.29	
0-55100100100	Ministry of Local Govt. & Community Affairs	10,000,000.00		10,000,000.00	2,417,500.00	-	7,582,500.00		20,000,000.00	N		750,000.00	
0-55100200100	Community Development	5,000,000.00		5,000,000.00		-	5,000,000.00		8,000,000.00	N			
0-55100400100	Local Government Service Commission	1,000,000.00		1,000,000.00		-	1,000,000.00		3,000,000.00	N			
	<b>Total - Social Sector</b>											<b>22,171,432,372.22</b>	
	<b>GRAND TOTAL</b>											<b>74,515,163,653.95</b>	



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

Supplementary Note: 7

## MONTHLY STATUTORY ALLOCATION & INTERNALLY GENERATED REVENUE FROM JANUARY TO DECEMBER 2019

DESCRIPTION	JAN. DEC.	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.
	N	N	N	N	N	N	N	N	N	N	N	N	N
<b>RECURRENT REVENUE</b>													
<b>a) STATUTORY ALLOCATION</b>													
Statutory Allocation (SRA)	38,770,890,477.89	3,124,075,236.24	2,940,000,258.24	2,762,177,596.14	4,995,261,931.21	6,095,417,945.22	6,441,141,039.54	3,666,671,350.17	3,666,671,350.17	3,508,424,847.46	3,591,706,367.95	3,453,431,515.39	2,869,591,038.99
13% Mineral Derivative	16,772,274,646.61	1,859,724,646.13	-	1,526,468,673.00	1,619,958,841.47	3,038,907,189.20	2,654,824,837.86	1,962,266,366.94	1,962,266,366.94	1,273,855,142.13	1,577,732,215.13	1,690,086,525.33	1,579,307,031.32
Budget Allocation/Budget	583,847,467.15	-	-	444,628,773.24	444,628,773.24	14,375,592.61	-	19,487,887.65	8,798,605.06	-	8,748,088.45	10,072,467.35	7,321,340.79
Ball out (BSPO)	-	-	-	-	-	-	-	-	-	-	-	-	-
NDA & Nwari Refund	26,474,480.71	-	8,491,463.57	8,491,463.57	8,491,463.57	-	-	-	-	-	-	-	-
INPC Returns	197,667,506.46	-	-	-	-	101,667,508.46	-	-	-	-	-	-	-
REGIONS OF PAYS CLUB	-	-	-	-	-	-	-	-	-	-	-	-	-
1% Special Health Interference	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Bank Charges	74,133,164.96	9,072,533.33	-	53,518,174.99	-	-	-	-	11,362,456.66	-	-	-	-
Excess of PPS	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance of NIG B/LB	-	-	600,000,000.00	600,000,000.00	31,798,887.91	6,021,146,413.31	-	31,698,887.91	-	86,372,336.66	229,848,406.05	330,437,777.18	999,626,980.26
Other FEG FANAC Funds	10,843,637,597.78	2,546,962,646.40	-	969,807,787.08	31,798,887.91	6,021,146,413.31	-	31,698,887.91	-	86,372,336.66	229,848,406.05	330,437,777.18	999,626,980.26
<b>Total / Statutory Allocation</b>	<b>68,441,509,325.19</b>	<b>7,236,855,600.30</b>	<b>1,205,552,670.31</b>	<b>5,124,346,356.46</b>	<b>4,885,166,392.33</b>	<b>14,172,355,274.79</b>	<b>6,095,417,945.22</b>	<b>8,147,762,226.65</b>	<b>5,266,536,321.27</b>	<b>4,282,215,782.71</b>	<b>5,407,836,075.59</b>	<b>5,264,048,225.25</b>	<b>5,116,845,880.99</b>
VAT	12,812,899,427.35	1,097,894,331.69	-	1,135,819,002.05	1,067,768,847.54	2,056,003,383.06	-	2,329,472,699.56	1,096,555,679.25	933,773,387.06	1,140,866,275.26	1,009,980,254.89	892,185,637.07
Excess Crude	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total / VAT &amp; Excess Crude</b>	<b>12,812,899,427.35</b>	<b>1,097,894,331.69</b>	<b>-</b>	<b>1,135,819,002.05</b>	<b>1,067,768,847.54</b>	<b>2,056,003,383.06</b>	<b>-</b>	<b>2,329,472,699.56</b>	<b>1,096,555,679.25</b>	<b>933,773,387.06</b>	<b>1,140,866,275.26</b>	<b>1,009,980,254.89</b>	<b>892,185,637.07</b>
<b>Total / SPA, VAT &amp; Excess Crude</b>	<b>81,253,778,752.53</b>	<b>8,336,810,012.29</b>	<b>1,205,552,670.31</b>	<b>6,260,165,358.51</b>	<b>5,952,935,239.87</b>	<b>16,228,358,387.85</b>	<b>6,095,417,945.22</b>	<b>11,476,654,926.21</b>	<b>6,399,141,900.52</b>	<b>5,216,989,169.77</b>	<b>6,548,702,353.84</b>	<b>6,294,028,480.14</b>	<b>6,009,031,528.06</b>
Non-Oil Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund of Police	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund of Judiciary	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Return	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
FG Loan (Balance to PS) - Statists	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - SPA, VAT, Excess Crude &amp; Non-Oil Revenue</b>	<b>81,253,778,752.53</b>	<b>8,336,810,012.29</b>	<b>1,205,552,670.31</b>	<b>6,260,165,358.51</b>	<b>5,952,935,239.87</b>	<b>16,228,358,387.85</b>	<b>6,095,417,945.22</b>	<b>11,476,654,926.21</b>	<b>6,399,141,900.52</b>	<b>5,216,989,169.77</b>	<b>6,548,702,353.84</b>	<b>6,294,028,480.14</b>	<b>6,009,031,528.06</b>
<b>b) OTHER NON-EXCHANGE TRANSACTIONS</b>													
Personal Taxes	21,621,118,919.22	1,747,384,630.02	1,465,465,750.99	1,445,912,722.74	1,461,377,959.01	6,044,670,681.07	1,584,651,015.96	1,434,759,811.19	1,360,524,280.18	1,332,442,112.82	1,332,442,112.82	1,509,579,074.08	1,200,807,793.90
Licences	683,074,188.50	55,114,833.07	29,048,041.03	42,148,639.79	690,258,162.74	73,138,109.08	49,331,890.31	54,172,896.56	72,988,701.06	37,825,748.38	86,827,799.32	48,280,111.14	85,236,316.60
Mining Rent & Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16,432,220,396.96	722,870,189.44	602,331,304.17	1,270,648,467.80	867,532,291.26	809,272,290.29	590,226,207.82	869,477,432.47	1,046,437,464.57	634,502,170.99	1,134,506,037.00	613,372,436.69	833,666,773.93
Fees	34,002,609.37	28,721,216.95	4,205,560.00	-	1,075,742.61	-	-	-	-	-	-	-	-
<b>Total / Other Non-exchange Transactions</b>	<b>38,771,316,416.65</b>	<b>2,554,990,899.69</b>	<b>2,361,052,626.19</b>	<b>2,786,779,840.33</b>	<b>2,420,246,955.95</b>	<b>5,824,081,080.44</b>	<b>2,174,310,985.09</b>	<b>2,429,439,640.61</b>	<b>2,479,010,394.81</b>	<b>2,024,570,032.19</b>	<b>2,554,817,130.18</b>	<b>2,371,192,524.91</b>	<b>2,119,806,822.83</b>







# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

Supplementary Note: 8

## MONTHLY FIXED ASSETS SCHEDULE FROM JANUARY TO DECEMBER 2019

DESCRIPTION	JAN - DEC	Jan.	Feb.	Mar.	Apr.	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec.
<b>FIXED ASSETS - LANDS &amp; BUILDING</b>													
<b>ADMINISTRATIVE SECTOR</b>													
Additions	1,098,972,468				500,000,000						642,000		598,330,468
Disposal													
<b>Total - Admin. Sector</b>	<b>1,098,972,468</b>				<b>500,000,000</b>						<b>642,000</b>		<b>598,330,468</b>
<b>ECONOMIC SECTOR</b>													
Additions	21,526,619,426		305,638,387	1,467,920,304	985,000	70,157,387	266,495,715	690,694,551	222,690,344	575,769,055	96,358,391	77,487,839	17,849,538,453
Disposal													
<b>Total - Economic Sector</b>	<b>21,526,619,426</b>		<b>305,638,387</b>	<b>1,467,920,304</b>	<b>985,000</b>	<b>70,157,387</b>	<b>266,495,715</b>	<b>690,694,551</b>	<b>222,690,344</b>	<b>575,769,055</b>	<b>96,358,391</b>	<b>77,487,839</b>	<b>17,849,538,453</b>
<b>LAW &amp; JUSTICE SECTOR</b>													
Additions	17,494,760												14,000,000
Disposal													
<b>Total - Law &amp; Justice Sector</b>	<b>17,494,760</b>												<b>14,000,000</b>
<b>SOCIAL SECTOR</b>													
Additions	9,559,281,745		84,227,225	29,995,328	94,944,169	231,892,658	966,710	3,582,545	39,171,356	133,128,424	53,054,580		8,668,314,750
Disposal													
<b>Total - Social Sector</b>	<b>9,559,281,745</b>		<b>84,227,225</b>	<b>29,995,328</b>	<b>94,944,169</b>	<b>231,892,658</b>	<b>966,710</b>	<b>3,582,545</b>	<b>39,171,356</b>	<b>133,128,424</b>	<b>53,054,580</b>		<b>8,668,314,750</b>
<b>GRAND TOTAL</b>	<b>32,200,368,399</b>		<b>399,865,612</b>	<b>1,497,915,632</b>	<b>595,020,169</b>	<b>302,044,045</b>	<b>267,462,425</b>	<b>594,277,096</b>	<b>261,751,701</b>	<b>708,897,479</b>	<b>186,549,731</b>	<b>77,487,839</b>	<b>27,248,163,671</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

DESCRIPTION	JAN. - DEC.	Jan.	Feb.	Mar.	Apr.	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>FIXED ASSETS - PLANTS &amp; EQUIPMENT</b>													
<b>ADMINISTRATIVE SECTOR</b>													
ADDITIONS	628,851,175.88				499,000.00		960,000.00	390,035,765.60					237,856,410.00
DISPOSALS					499,000.00		560,000.00	389,235,765.60					237,856,410.00
<b>ECONOMIC SECTOR</b>	628,851,175.88				499,000.00		960,000.00	390,035,765.60					237,856,410.00
ADDITIONS	225,407,313.30		2,600,000.00				1,622,000.00	200,400.00	1,430,000.00	3,337,864.44	4,879,250.00	1,434,400.00	213,575,160.80
DISPOSALS	225,407,313.30		2,600,000.00				1,622,000.00	200,400.00	1,430,000.00	3,337,864.44	4,879,250.00	1,434,400.00	213,575,160.80
<b>LAW &amp; JUSTICE SECTOR</b>													
ADDITIONS													
DISPOSALS													
<b>SOCIAL SECTOR</b>													
ADDITIONS	22,317,240.00								432,000.00			484,000.00	21,461,200.00
DISPOSALS	22,317,240.00								432,000.00			484,000.00	21,461,200.00
<b>GRAND TOTAL</b>	876,675,441.18		2,600,000.00		499,000.00		1,862,000.00	390,238,165.80	1,872,000.00	3,337,864.44	4,879,250.00	1,911,400.00	489,938,200.84
<b>FIXED ASSETS - MOTOR VEHICLES</b>													
<b>ADMINISTRATIVE SECTOR</b>													
ADDITIONS	68,080,367.72				900,000.00			87,000.00	894,100.00				60,188,288.72
DISPOSALS													
<b>ECONOMIC SECTOR</b>	68,080,367.72				900,000.00			87,000.00	894,100.00				60,188,288.72
ADDITIONS	378,537,323.88				160,000,000.00		78,316,667.66	98,730,566.33		32,866,666.66	7,710,666.33		32,866,666.66
DISPOSALS					160,000,000.00		78,316,667.66	98,730,566.33		32,866,666.66	7,710,666.33		32,866,666.66
<b>LAW &amp; JUSTICE SECTOR</b>													
ADDITIONS													
DISPOSALS													
<b>SOCIAL SECTOR</b>													
ADDITIONS													
DISPOSALS													
<b>GRAND TOTAL</b>	448,646,729.80				19,218,000.00		168,316,667.66	68,728,146.00	894,100.00	32,866,666.66	7,710,666.33		69,858,953.72
<b>FIXED ASSETS - OFFICE EQUIPMENT</b>													
<b>ADMINISTRATIVE SECTOR</b>													
ADDITIONS	88,987,219.67		900,000.00		900,000.00		696,000.00		810,000.00	228,000.00	290,000.00	1,200,150.00	81,532,066.67
DISPOSALS													
<b>ECONOMIC SECTOR</b>	88,987,219.67		900,000.00		900,000.00		696,000.00		810,000.00	228,000.00	290,000.00	1,200,150.00	81,532,066.67
ADDITIONS	182,867,827.66				900,000.00		785,900.00		819,000.00	228,000.00	290,000.00		19,898,274.00
DISPOSALS							38,720,000.00	33,279,000.00					
<b>LAW &amp; JUSTICE SECTOR</b>													
ADDITIONS													
DISPOSALS													
<b>SOCIAL SECTOR</b>													
ADDITIONS	108,320,501.00						32,645,135.86	33,279,000.00					19,898,274.00
DISPOSALS													
<b>GRAND TOTAL</b>	389,646,817.38		900,000.00		900,000.00		37,433,800.86	67,478,000.00	819,000.00	228,000.00	290,000.00	2,088,450.00	92,428,343.67



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

DESCRIPTION	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.
<b>FIXED ASSETS - FURNITURE AND FITTINGS</b>												
<b>ADMINISTRATIVE SECTOR</b>												
Disposal	55,675,245.11	2,527,000.00	1,985,000.00	8,317,000.00	32,627,600.00	3,028,000.00	50,879,801.44	12,207,200.00	3,443,000.00	7,200,610.00	7,100,500.00	22,565,714.87
Total - Admin Sector	155,675,345.11	2,527,000.00	1,985,000.00	8,317,000.00	32,627,600.00	3,028,000.00	50,879,801.44	12,207,200.00	3,443,000.00	7,200,610.00	7,100,500.00	22,565,714.87
<b>ECONOMIC SECTOR</b>												
Disposal	2,424,600.00	1,460,000.00	1,750,000.00	1,260,000.00	2,247,000.00	1,260,000.00	1,270,600.00	1,430,000.00	800,000.00	1,810,000.00	900,000.00	100,000.00
Total - Economic Sector	212,086,301.30	1,460,000.00	1,750,000.00	1,260,000.00	2,247,000.00	1,260,000.00	1,270,600.00	1,430,000.00	800,000.00	1,810,000.00	900,000.00	100,000.00
<b>LAW &amp; JUSTICE SECTOR</b>												
Disposal	26,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	26,000,000.00	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL SECTOR</b>												
Disposal	4,353,807.54	-	-	-	1,000,000.00	-	1,275,000.00	-	440,000.00	800,000.00	146,400.00	152,000.00
Total - Social Sector	4,353,807.54	-	-	-	1,000,000.00	-	1,275,000.00	-	440,000.00	800,000.00	146,400.00	152,000.00
<b>GRAND TOTAL</b>	<b>309,964,310.95</b>	<b>4,057,000.00</b>	<b>3,745,000.00</b>	<b>9,544,000.00</b>	<b>38,614,600.00</b>	<b>5,318,000.00</b>	<b>53,333,001.44</b>	<b>13,637,200.00</b>	<b>4,773,000.00</b>	<b>9,800,610.00</b>	<b>8,236,900.00</b>	<b>240,260,390.41</b>
<b>FIXED ASSETS - ROADS &amp; INFRASTRUCTURE</b>												
<b>ADMINISTRATIVE SECTOR</b>												
Disposal	3,474,025,617.30	-	66,959,600.00	400,000.00	96,000,000.00	92,741,132.00	104,340,872.00	319,141,242.00	426,177,874.00	125,320,550.00	318,000,404.00	1,929,927,907.00
Total - Admin Sector	3,474,025,617.30	-	66,959,600.00	400,000.00	96,000,000.00	92,741,132.00	104,340,872.00	319,141,242.00	426,177,874.00	125,320,550.00	318,000,404.00	1,929,927,907.00
<b>ECONOMIC SECTOR</b>												
Disposal	14,072,321,064.07	1,257,742,009.58	506,500,000.00	648,000,000.00	519,578,732.35	502,826,777.00	2,712,823,574.87	964,159,434.66	1,568,763,493.72	328,503,007.37	1,226,419,608.00	3,093,826,540.30
Total - Economic Sector	14,072,321,064.07	1,257,742,009.58	506,500,000.00	648,000,000.00	519,578,732.35	502,826,777.00	2,712,823,574.87	964,159,434.66	1,568,763,493.72	328,503,007.37	1,226,419,608.00	3,093,826,540.30
<b>LAW &amp; JUSTICE SECTOR</b>												
Disposal	1,650,000.00	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	1,650,000.00	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL SECTOR</b>												
Disposal	7,859,439,917.09	4,935,000.00	4,935,000.00	9,070,000.00	593,461,906.87	652,089,408.19	39,146,000.00	16,579,000.00	1,074,000.00	9,295,000.00	4,306,000.00	6,485,196,027.90
Total - Social Sector	7,859,439,917.09	4,935,000.00	4,935,000.00	9,070,000.00	593,461,906.87	652,089,408.19	39,146,000.00	16,579,000.00	1,074,000.00	9,295,000.00	4,306,000.00	6,485,196,027.90
<b>GRAND TOTAL</b>	<b>25,355,021,823.09</b>	<b>1,262,217,609.58</b>	<b>572,194,600.00</b>	<b>658,465,300.00</b>	<b>2,093,030,232.22</b>	<b>1,337,657,307.20</b>	<b>2,225,110,851.87</b>	<b>1,301,870,697.23</b>	<b>2,005,340,367.72</b>	<b>463,139,517.37</b>	<b>1,539,300,072.94</b>	<b>12,409,577,075.64</b>
<b>FIXED ASSETS - INTANGIBLE ASSETS</b>												
<b>ADMINISTRATIVE SECTOR</b>												
Disposal	1,079,467,064.40	64,500,000.00	12,000,000.00	45,000,000.00	120,100,000.00	2,645,000.00	50,207,200.00	42,539,250.00	190,139,481.63	33,094,000.00	86,774,500.00	481,000,000.00
Total - Admin Sector	1,079,467,064.40	64,500,000.00	12,000,000.00	45,000,000.00	120,100,000.00	2,645,000.00	50,207,200.00	42,539,250.00	190,139,481.63	33,094,000.00	86,774,500.00	481,000,000.00
<b>ECONOMIC SECTOR</b>												
Disposal	1,606,448,974.94	18,377,000.00	500,000,000.00	15,700,000.00	450,000.00	18,728,816.50	102,954,428.76	-	479,000.00	290,250,000.00	480,000.00	729,500,381.90
Total - Economic Sector	1,606,448,974.94	18,377,000.00	500,000,000.00	15,700,000.00	450,000.00	18,728,816.50	102,954,428.76	-	479,000.00	290,250,000.00	480,000.00	729,500,381.90
<b>LAW &amp; JUSTICE SECTOR</b>												
Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	-	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL SECTOR</b>												
Disposal	3,552,92,031.64	47,366,000.00	2,446,000,000.00	77,000,000.00	54,143,640.43	115,072.32	49,145,000.00	2,189,500.00	229,800,000.00	133,054,000.00	2,520,000.00	49,515,746.32
Total - Social Sector	3,552,92,031.64	47,366,000.00	2,446,000,000.00	77,000,000.00	54,143,640.43	115,072.32	49,145,000.00	2,189,500.00	229,800,000.00	133,054,000.00	2,520,000.00	49,515,746.32
<b>GRAND TOTAL</b>	<b>3,280,327,061.04</b>	<b>130,275,609.58</b>	<b>3,181,690,070.00</b>	<b>132,465,000.00</b>	<b>181,259,680.91</b>	<b>21,658,388.32</b>	<b>252,037,626.76</b>	<b>48,739,850.00</b>	<b>429,930,281.63</b>	<b>427,103,845.65</b>	<b>260,280,500.00</b>	<b>1,249,077,196.49</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

DESCRIPTION	JAN - DEC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>FIXED ASSETS - ENVIRONMENTAL SEWAGE &amp; DUMP SITES</b>													
<b>ADMINISTRATIVE SECTION</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Admin. Sector	9,429,000,000.00	-	-	-	-	-	-	-	-	-	-	-	9,429,000,000.00
<b>ECONOMIC SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Economic Sector	9,429,000,000.00	-	-	-	-	-	-	-	-	-	-	-	9,429,000,000.00
<b>LAW &amp; JUSTICE SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	774,326,474.54	641,561,039.59	32,068,372.50	9,711,32.25	-	32,068,372.50	9,711,32.25	-	490,000.00	66,893,000.00	490,000.00	980,000.00	21,032,161.79
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Social Sector	774,326,474.54	641,561,039.59	32,068,372.50	9,711,32.25	-	32,068,372.50	9,711,32.25	-	490,000.00	66,893,000.00	490,000.00	980,000.00	21,032,161.79
<b>GRAND TOTAL</b>													
	10,198,326,474.54	641,561,039.59	-	-	-	32,068,372.50	9,711,32.25	-	490,000.00	66,893,000.00	490,000.00	980,000.00	9,441,032,161.79
<b>FIXED ASSETS - AGRICULTURE</b>													
<b>ADMINISTRATIVE SECTION</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Admin. Sector	50,726,454.02	-	-	-	-	-	-	-	-	-	-	-	50,726,454.02
<b>ECONOMIC SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Economic Sector	50,726,454.02	-	-	-	-	-	-	-	-	-	-	-	50,726,454.02
<b>LAW &amp; JUSTICE SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Social Sector	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>													
	101,452,908.04	-	-	-	-	-	-	-	-	-	-	-	101,452,908.04

DESCRIPTION	JAN - DEC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>FIXED ASSETS - IT EQUIPMENT</b>													
<b>ADMINISTRATIVE SECTION</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Admin. Sector	105,485,961.79	-	-	-	-	-	-	-	-	-	-	-	105,485,961.79
<b>ECONOMIC SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Economic Sector	105,485,961.79	-	-	-	-	-	-	-	-	-	-	-	105,485,961.79
<b>LAW &amp; JUSTICE SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Law & Justice Sector	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL SECTOR</b>													
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Social Sector	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>													
	210,971,923.58	999,831,644.48	1,789,492,971.58	5,373,586,466.90	1,482,622,977.43	4,894,573,477.33	1,674,261,786.79	3,631,223,841.82	1,676,631,817.82	3,244,179,932.71	1,102,293,199.21	4,906,289,359.24	51,555,609,994.92



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## SUPPLEMENTARY NOTE 9a BALANCES AT COMMERCIAL BANKS AS AT 31ST DECEMBER 2019

S/NO.	CLASS	ECONOMIC CODE	DESCRIPTION	2019	2018
1		31010111	Loan Repayment bank Clearing Ac	(0.06)	0.00
2		31010602	Access Bank Plc 0005984271 ESOP	92,792.56	91,976.34
3		31010603	Access Bank Plc 0006658616 IGR/	35.74	51.88
4		31010604	Access Bank Plc 0006663034 IGR	35,351,467.94	5,874,271.71
5		31010605	Access Bank Plc 0022059783 IGR	47.70	47.70
6		31010606	Access Bank Plc 0022079017 Spec	426,141,694.10	208,741,764.25
7		31010607	Access Bank Plc 0022080705 ED SG	56,132.43	355,529,324.93
8		31010608	Access Bank Plc 0022058896 Driv	7,084,744.34	3,137,762.42
9		31010609	Access Bank Plc 0689398892 GPA	6,561,279.10	5,603.96
10		31010610	Access Bank Plc 0692810790 Cons	17.92	17.92
11		31010611	Access Bank Plc 0694584761 Sett	143,735,397.41	600,215.37
12		31010612	Access Bank Plc 0696383827 TCOI	(366,939,608.70)	(1,145,186,088.13)
13		31010613	Access Bank Plc 0696164965 SRA	152,805,160.98	140,922,053.31
14		31010614	Access Bank Plc 0696164989 VAT	450,474.43	181,624.58
15		31010615	Access Bank Plc 0694588484 Loan	135,515,014.91	135,515,014.91
16		31010616	Access Bank Plc 0694572337 Loa	(3,789,051.45)	(3,789,051.45)
17		31010617	Access Bank Plc 0694588491 Loan	17,321,065.33	17,321,065.33
18		31010618	Access Bank Plc 0694591585 Loan	(1,235,079.18)	(1,235,079.18)
19		31010619	Access Bank Plc 0694595868 Loan	(8,796,317.87)	(8,796,317.87)
20		31010620	Access Bank Plc 0694565939 Loan	62,428,024.84	62,428,024.84
21		31010621	Access Bank Plc 0697484340 TCO	1,263,215.92	1,263,215.92
22		31010622	Access Bank Plc 0694584747 Tax	49,829.70	49,829.70
23		31010623	Access Bank Plc 0699650502 Capi	89,981,451.46	0.00
24		31010624	Access Bank 0703039587 ED SG DPO	218.55	218.55
25		31010625	Access Bank 0703039893 Naira/ C	942,874.91	942,874.91
26		31010628	Access Bank 0718573865 Term Dep	13,318,910.28	288,141,455.71
27		31010629	Access Bank 0058150449 Edo Stat	30,000,000.00	30,000,000.00
28		31010631	Access Bank Plc 0725365848 IGR/	20,670,725.00	20,670,725.00
29		31010632	Access Bank Plc 0725385110 ED SG	1,696,975.09	1,696,975.09
30		31010633	Access Bank Plc 0739607129 CALL	3,660,068.47	3,569,865.84
31		31010634	Access Bank Plc 0764294888 TCO	74,598,044.57	337,022,996.01
32		31010635	Access Bank Plc 0775751235 Paym	9,192,056.71	36,525.86
33		31010636	Access Bank Plc 0775750300 Paym	1,142,358.11	64,214,567.16
34		31010637	Access Bank Plc 0796511720 NDDC	1,232,214,128.02	0.00
35		31010638	Access Bank Plc 0796470928 Fed	51,277.15	0.00
36		31010639	Access Bank Plc 0766035348 Heal	219,873,072.95	392,220,512.86
37		31010640	Access Bank Plc 0802123295 Educ	(20,000,000.00)	0.00
38		31010641	Access Bank Plc 0768071634 Acce	4,272.50	644,280.74
39		31010642	Access Bank Plc 0775736009 Mont	121,946,947.50	71,947,550.00
40		31010643	Access Bank Plc 0775751194 Paym	22,000,966.53	62,659.95
41		31010644	Access Bank Plc 0775750386 Paym	38,088,454.18	30,361,530.03
42		31010645	Access Bank Plc 0775750142 Paym	44,399,386.17	10,291,615.48
43		31010646	Access Bank Plc 0777515446 Edo	469,227.16	852,402.98
44		31010647	Access Bank Plc 0697494395 ED SG	(1,225,344,974.48)	0.00
45		31010648	Access Bank Plc 0697494340 ED SG	1,228,004,497.28	0.00
46		31010649	Access Bank Plc 0022066923 SUBE	250,000,000.00	250,000,000.00
47		31010650	Access Bank Plc 0802122295 Educ	7,624,222.73	0.00
48		31010651	Access Bank Plc 0800177270 Teac	40,000,000.00	0.00
49		31010701	Afribank Plc. 36701004 ED SG (Re	1.00	1.00
50		31010801	Allstates T. BK. Plc. 021120100	11,060,545.17	11,060,545.17
51		31010802	Allstates T. BK. Plc. 250500022	0.78	0.78
52		31010803	Allstates T. BK. Plc. 250500023	4,907,341.30	4,907,341.30
53		31010804	Allstates T. BK. Plc. 250500026	253,963.24	253,963.24
54		31010805	Allstates T. BK. Plc. 250500027	743,335.94	743,335.94
55		31010806	Allstates T. BK. Plc. 250500029	669,037.19	669,037.19
56		31010807	Allstates T. BK. Plc. 250500062	5,626,725.86	5,626,725.86
57		31010808	Allstates T. BK. Plc. 250510024	65,918.26	65,918.26
58		31010809	Allstates T. BK. Plc. 250510027	97,746.39	97,746.39
59		31010810	Allstates T. BK. Plc. 250510029	796.85	796.85



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

S/NO.	CLASS	ECONOMIC CODE	DESCRIPTION	2019	2018
60		31010902	Diamond/Access Bank Plc 0025859	49,989.22	(0.72)
61		31010903	Diamond Bank Plc 0046476332 Lan	(4.20)	(4.20)
62		31010904	Diamond Bank Plc. 0005137366 IG	100.00	100.00
63		31011001	Ecobank Plc 0282006285 IGR	4.20	4.20
64		31011002	Ecobank Plc 0005137366/ 2442036	50,001.32	50,000.00
65		31011003	Ecobank Plc 2902001533 GPA/TCO	(7,100.22)	(7,100.22)
66		31011004	Ecobank Plc 2902027759 Iyekogba	6,253,525.28	6,253,525.28
67		31011005	Ecobank Plc 2442058860 Escrow A	6,032.23	6,032.23
68		31011006	Ecobank Plc 4812047043 Overhead	(1.00)	(1.00)
69		31011007	Ecobank Plc 0283005247 TCO	126.46	126.46
70		31011008	Ecobank Plc 0282019379 IGR Inte	328,144.09	76,432.23
71		31011101	Equitorial T. Bank Plc. 0360004	(8,493.38)	(8,493.38)
72		31011102	Equitorial T. Bank Plc. 0360004	(0.09)	(0.09)
73		31011103	Equitorial T. Bank Plc. 0360020	(94.37)	(94.37)
74		31011104	Equitorial T. Bank Plc. 0530004	0.01	0.01
75		31011201	FCM Bank Plc. 0432954019 IGR	690,968.04	5,432,853.97
76		31011202	FCM Bank Plc. 0544047010 GPA	4,731,459.13	4,731,259.13
77		31011204	FCM Bank Plc. 0132746035 Edo Re	788,053.90	788,053.90
78		31011205	FCM Bank Plc. 124386301 TCOI	82,152.94	82,152.94
79		31011206	FCM Bank Plc. 2381157015 Pol R	3,452,595.65	3,452,295.65
80		31011208	FCMB Plc Term Deposit Investme	185,457,704.54	169,841,949.78
81		31011301	Fidelity Bank Plc. 0530017247 I	2,025,893.94	322,890.10
82		31011303	Fidelity Bank Plc. 5030017302 E	(8.00)	(8.00)
83		31011306	Fidelity Bank Plc. 5030036914 F	98,383.00	98,383.00
84		31011401	First Bank Nig. Plc. 2009596784	64,762,239.86	39,521,730.80
85		31011402	First Bank Nig. Plc. 2006459257	81,000.00	86,196.14
86		31011403	First Bank Nig. Plc. 2013649795	0.06	0.06
87		31011405	First Bank Nig. Plc. 2014572241	(8.00)	(8.00)
88		31011406	First Bank Nig. Plc. 2020695822	161,957.91	161,957.91
89		31011407	First Bank Nig. Plc. 2022141000	(85,810,676.42)	(85,810,676.42)
90		31011409	First Bank Nig. Plc. 2022141103	4,253,394.41	4,287,564.41
91		31011410	First Bank Nig. Plc. 2021181025	(0.27)	(0.27)
92		31011411	First Bank Nig. Plc. 2021180853	24.00	24.00
93		31011412	First Bank Nig. Plc. 2010268438	52,088,936.41	18,984,050.65
94		31011413	First Bank Nig. Plc. 2020058126	237,510.00	237,510.00
95		31011414	First Bank Nig. Plc. 2020058377	112,230.97	112,230.97
96		31011415	First Bank Nig. Plc. 2024868833	9.91	9.91
97		31011416	First Bank Nig. Plc. 2019480882	(676,287.19)	(676,287.19)
98		31011417	First Bank Nig. Plc. 1102900729	0.00	3,030,769.58
99		31011501	Guaranty Trust BK 0031636471 C	49,874.52	49,874.52
100		31011502	Guaranty Trust BK 0031880645 I	4,897,307.64	15,585.55
101		31011503	Guaranty Trust BK 0031636464 G	4,007,610.15	4,007,610.15
102		31011505	Guaranty T. Bank Plc. 412400464	(0.61)	(0.61)
103		31011601	Heritage/Enterp Bk 1400014044 I	500.00	0.00
104		31011604	Heritage/Enterp Bk 6001488806 O	20,625,705.73	37,147.65
105		31011701	Intercontinental T. B. 0034-19	(999.80)	(999.80)
106		31011702	Intercontinental T. B. 0340010	1,950.00	1,950.00
107		31011801	Ivie Community Bk. 200101102628	5,627,037.17	5,627,037.17
108		31011901	Keystone Bk 1002818635 IGR	(0.97)	(0.97)
109		31011903	Keystone Bk 10021882807 GPA	99,788.50	99,788.50
110		31011904	Keystone Bank 1000699920 EDSP	88,602.62	603,489.60
111		31011905	Keystone Bank 1005912149 Settle	19,368,006.35	4,097,394.06
112		31012003	Mainstreet Bank 2276942149614 T	762,172.90	762,172.90
113		31012101	Savannah Bk. (Distr.) 191102382	1,150,557.39	1,150,557.39
114		31012102	Savannah Bk. (Distr.) 19110238	10,626,076.54	10,626,076.54
115		31012201	Skye Bank Plc 11770005403 TCO1	(6,202,026.89)	(6,202,026.89)
116		31012204	Skye Bank Plc 1770412223 SRA	9.46	9.46
117		31012207	Skye Bank Plc 1770413244 Proj E	(52.30)	(52.30)
118		31012209	Skye Bank Plc 1790094342 IGR/In	61,615,758.69	10,942,173.11
119		31012210	Skye Bank Plc 1750002756 Spec.	(0.29)	(0.29)
120		31012212	Skye Bank Plc 1790134996 IGR/R	70,697,981.34	4,391,230.52
121		31012302	Stanbic IBTC 9202433231 GPA	(0.05)	(0.05)





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

S/NO.	CLASS	ECONOMIC CODE	DESCRIPTION	2019	2018
122		31012305	Stanbic IBTC 9201800485 IGR/Pay	(0.02)	463,826.43
123		31012401	Sterling Bank 0014031660 IGR	0.08	0.08
124		31012403	Sterling Bank 0014015437 GPA	21,313,000.14	1,805,527,782.55
125		31012407	Sterling Bk Plc 0023982793 IGR/	30,837,061.47	2,901,246.88
126		31012408	Sterling Bk Plc 0029504355 IGR	4,695,075.59	49,999.99
127		31012409	Sterling Bk Plc 0062962350 IGR/	1,373,669,907.43	28,652,654.05
128		31012410	Sterling Bk Plc 0063757256 Capi	26,623,723.39	81,801.23
129		31012411	Sterling Bk Plc 0063869243 EDSG	40,515.98	40,515.98
130		31012412	Sterling Bk Plc 0072563053 2nd	378,394.19	0.00
131		31012413	Sterling Bk Plc 0067029713 CDS/	82,304,296.89	28,296.89
132		31012414	Sterling Bk Plc 0073415537 Inve	228,894,033.24	0.00
133		31012501	UBA Plc 1003640482 M.V Loan Ref	77,239,325.25	61,562,905.57
134		31012502	UBA Plc 1004132993 IGR	85,396.91	85,396.91
135		31012503	UBA Plc 1004120150 IGR	249,207.46	249,207.46
136		31012505	UBA Plc 1003730017 IGR/EXP	253,853,831.72	49,375.45
137		31012506	UBA Plc 1012055709 Dep/Spec Rev	26,630,068.89	15,344,120.33
138		31012507	UBA Plc 1013246977 Edo H/R-Lago	1,193,941.48	1,193,941.48
139		31012508	UBA Plc 1013288601 Unclaimed Sa	8,213,540.98	76,731,015.57
140		31012509	UBA Plc, B/C 1013759530 Iguosa	10,025,068.49	10,025,068.49
141		31012510	UBA Plc, B/C 1014370732 Proj Es	0.01	0.01
142		31012511	UBA Plc, B/C 1014370725 Loan Re	221,575.71	221,575.71
143		31012512	UBA Plc, B/C 1014811873 GPA	2,545,258.78	2,545,294.78
144		31012516	UBA Plc, B/C 1017207637 TCOI	2,903,323.90	2,903,323.90
145		31012517	UBA Plc, B/C 1018133861 Land Us	430,961.20	430,973.20
146		31012518	UBA Plc, B/C 1001021218 Misc A/	3,584,902.03	3,584,902.03
147		31012519	UBA Plc, B/C 1010250531 IGR	388,576,690.17	3,830,694.97
148		31012520	UBA Plc. 0040000414 TCO I	180,042.23	180,042.23
149		31012521	UBA Plc. 2033378216 Pen. &	0.50	0.50
150		31012603	Union Bank Plc 0014765769 Fores	98,529.50	98,529.50
151		31012604	Union Bank Plc 0010847166 VAT S	49,415.20	49,441.24
152		31012606	Union Bank Plc 0035015410 G.P.A	1,050,908.77	1,050,908.77
153		31012608	Union Bank Plc 0065630140 IGR	872,105.76	328,063.41
154		31012701	Unity Bank Plc 0012188606 M/V N	2.10	2.10
155		31012703	Unity Bank Plc 0024705354 G.P.A	24.00	24.00
156		31012707	Unity Bank Plc 0026061007 IGR	8,297,530.98	3,176,797.55
157		31012708	Unity Bank Plc 0017995261 IGR/I	280,752.80	724,146.10
158		31012801	WEMA Bank Plc 0122146651 IGR	88,241,329.83	145,935.45
159		31012802	WEMA Bank Plc 0122307656 GPA	1,724,615.17	1,724,615.17
160		31012901	Zenith Bank Plc 1010501196 Fert	48,243.63	48,243.63
161		31012905	Zenith Bank Plc 1011866072 C of	0.05	0.05
162		31012906	Zenith Bank Plc 1012019318 EDPA	0.03	0.03
163		31012909	Zenith Bank Plc 1012656997 Mis	(0.99)	(0.99)
164		31012910	Zenith Bank Plc 1012840633 Vehi	(89.23)	36,613.10
165		31012913	Zenith Bank Plc 1013851823 Land	50,000.00	70,000.00
166		31012914	Zenith Bank Plc 1013885860 Drug	0.24	0.24
167		31012915	Zenith Bank Plc 1012590842 Paym	0.00	0.00
168		31012916	Zenith Bank Plc 1014282002 Manu	6,724,777.82	48,576.25
169		31012919	Zenith Bank Plc 1012897833 Edo	45,169,600.00	45,169,600.00
170		31012920	Zenith Bank Plc 1130004993 IGR/	38,322,486.84	13,116,008.07
171		31012922	Zenith Bank Plc Interswitch Gar	(767,027.74)	0.00
172		31012923	Zenith Bank Plc Manual Garnishe	767,027.74	0.00
		<b>TOTAL</b>		<b>6,004,301,909.93</b>	<b>3,588,493,408.60</b>

### CLASSIFIED AS FOLLOWS

Cash and Cash Equivalents	5,968,927,359.53	3,550,088,088.62
Domiciliary Bank Balance	0.00	3,030,769.58
Dormant Accounts	<u>35,374,550.40</u>	<u>35,374,550.40</u>
	<u>6,004,301,909.93</u>	<u>3,588,493,408.60</u>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## Supplementary Note 9b

### CASH AND BANK BALANCES HELD BY MDAs AS AT 31ST DECEMBER 2019

S/N	MDAs	BANK	ACCOUNT NO.	CLOSING BAL (N)
1	Ministry of Agriculture	Sterling	0069539128	539.51
2	Edo State Council for Arts and Culture	Access	0777542491	5,124.78
3	Ministry of Women Affairs and Social Dev.	Wema	0122381131	1,719,010.37
4	Ministry of Women Affairs and Social Dev.	Sterling	0068885622	398,701.21
5	Edo State Library Board	Sterling	0068859234	392,649.46
6	Dir. of Administration	UBA	1007709622	4,709,853.00
7	Dir. of Administration	Access	0778570158	2,250.73
8	Ministry of Budget & Economic Planning	Sterling	0068703904	1,732.22
9	Ministry of Budget & Economic Planning	Sterling	0068700570	7,000.00
10	Edo State Emergency Management Agency	Sterling	0070572743	5,254.50
11	Dir. of Cabinet Pol. & S.S	Sterling	0068757691	11,380.66
12	Dir of Establishment	Sterling	0019938472	3,370.60
13	Edo State Waste Management Board	Sterling	0068703045	72,479,199.31
14	Ministry of Arts, Culture & Tourism	Sterling	0068742572	503.22
15	Office of the Accountant-General	Access	0777038219	204.72
16	Ministry of Solid Minerals	Sterling	0068779338	6,516.14
17	Law Reform Commission	Zenith	1013015207	3,743.62
18	Office of the Head of Service	Zenith	1013793413	4,286.45
19	Office of SACA	Access	0791514087	4,286.45
20	Ministry of Local Govt. & Comm. Affairs	Sterling	0068770524	276.58
21	Edo State Public Procurement Agency	Sterling	0068699652	1,826.21
22	Office of the SSG	Sterling	0069022684	30,089.16
23	Ministry of Justice	Access	0777522851	24,731.56
24	ICTA	Sterling	068742194	1,023.52
25	Ministry of Environment	Sterling	0068703791	15,753.21
26	Ministry of Youths, Sports & Special Duties	Sterling	0068742871	270.32
27	Civil Service Commission	Access	0777522480	100,371.20
28	Ministry of Energy & Water Resources	Sterling	0068724974	67.60
29	Public Private Partnership	Sterling	0014132079	1,586.14
30	Public Private Partnership	Sterling	0068502688	72,764,185.26
31	Edo State Pension Bureau	Access	0818586385	14,097.76
32	Edo State Pension Bureau	Zenith	1015187915	98,551.19
33	Office of the Deputy Governor	UBA		15,818,330.12
34	Ministry of Health	Heritage	6001488909	5,708,099.45
35	Ministry of Health	UBA	1013999974	4,473,988.90
36	Ministry of Health	Sterling	0013987117	38,133,200.92
37	EDHA Service Commission	Access	0800970969	2,726.13
38	Office of the Auditor-General	Access	0777371420	23,414.28
39	Min. of Communication & Orientation	Sterling	0068699456	1,414.57
40	Min. of Finance	Access	0777037573	806.58
41	Min. of Physical Planning	Sterling	0068770122	96,538.54
42	Min. of Physical Planning	Sterling	0068769960	1,488.00
43	Min. of Physical Planning	Sterling	0068770122	1,334.00
44	Liason Office Abuja	Sterling	0069085766	7,020,237.97
45	EDPA	Sterling	0068869970	50,255.21
46	EDSIEC	Access	0778017136	3,733.49
47	Min. of Infrastructure (Overhead)	Sterling	0068559170	5,536,576.70
48	Min. of Infrastructure	Sterling	0067608215	10,127,811.54
49	REB	Sterling	0013987966	735.57
50	Min. of Wealth Creation	Sterling	0068700233	1,001.89
51	Min. of Science & Tech.	Sterling	0068834802	14,747.66
52	EDSTMA	Polaris	4060010945	1,974.46
53	Auditor-General Local Govt.	Access	0778766111	1,758.96
54	Hospital Management Board	Zenith	1011814547	83,083.54
55	Urban Water board	UBA	1013235320	32,059.87
56	Min. of Education	Sterling	0068742101	1,731,330.18
57	Edo State Multidoor Court	Access	0763081262	438.10
	<b>TOTAL</b>			<b>241,675,523.29</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## Supplementary Note: 10

### SUPPLEMENTARY NOTES TO (EL 1 - EL 3; IL 5 - IL 15) CLOSING BALANCES OF OTHER LOANS AS AT 31ST DECEMBER 2019

	Adjusted Balance as at 1st January 2019	Receipts: Jan - June, 2019	Repayment: Jan - June, 2019	Balance as at 30th June 2019	Receipts: July - Dec., 2019	Repayment: July - Dec., 2019	Amount Derecognized	BALANCE 31ST DECEMBER, 2019
<b>INTERNAL LOAN</b>								
IL 5	Bank Debt of N11,939b Restructured	9,931,233,577.07	316,954,263.12	9,614,279,313.95		316,954,263.12		9,297,325,050.83
IL 6	FGN-N15.942 Billion Bailout for Salary (EDSG/15 LGCs)	14,818,329,727.66	200,538,966.08	14,617,790,761.58		182,484,943.17		14,435,305,818.41
IL 7	N10 Billion Excess Crude Project Loan	9,375,064,149.94	124,274,308.44	9,250,789,841.50		120,609,980.03		9,130,179,861.47
IL 9	N16.869 Billion Monthly FSP/Budget Support	17,569,000,000.00	-	17,569,000,000.00		29,006,407.10		17,539,993,592.90
IL 12	N0.534 Billion ECTS Debt to AMCOM	314,552,440.00	94,365,732.00	220,186,708.00		94,365,732.00		125,820,976.00
IL 10	N2.315 Billion Leyland Buses Loans	2,089,372,735.18	231,905,921.37	1,857,466,813.81		291,172,136.99	1,566,294,676.82	-
IL 11	N1.107 Billion Vehicle Loans for Public Officers	632,571,428.52	237,214,285.74	395,357,142.78		168,294,006.95	227,063,135.83	-
IL 13	N5 Billion CAC Comm Agric Credit	5,000,000,000.00	479,707,684.16	4,520,292,315.84		599,814,327.99		3,920,477,987.85
IL 14	N1.980 Billion CBN Loans to MWCCCE	1,980,000,000.00	-	1,980,000,000.00		-		1,980,000,000.00
IL 15	N1.5 Billion GIS Debt	1,251,410,033.47	273,110,048.32	978,299,985.15		296,616,504.73	681,683,480.42	-
		<b>62,961,534,091.84</b>	<b>1,958,071,209.23</b>	<b>61,003,462,882.61</b>		<b>2,099,318,302.08</b>	<b>2,475,041,293.07</b>	<b>56,429,103,287.46</b>
<b>EXTERNAL LOAN</b>								
EL 2	N85.173 Billion Other External Loans (DMO)**	85,730,567,275.45	524,736,670.49	85,205,830,604.96		456,282,478.94		84,709,548,126.02
EL 3	World Bank-N14.765 Billion 2nd Tranche of Budget Support	14,765,782,488.00	-	14,765,782,488.00		-	14,765,782,488.00	-
EL 1	External Loans - Capital Receipts from Donor Agencies***	11,386,123,587.24	11,607,455,197.27	22,993,578,784.51		22,379,578,784.51		614,000,000.00
	<b>Total External Loan</b>	<b>111,882,473,350.69</b>	<b>524,736,670.49</b>	<b>122,965,191,877.47</b>		<b>496,282,478.94</b>	<b>37,145,361,272.51</b>	<b>85,323,548,126.02</b>
	<b>GRAND TOTAL</b>	<b>174,844,007,442.53</b>	<b>2,482,807,879.72</b>	<b>183,968,654,760.08</b>		<b>2,595,600,781.02</b>	<b>39,620,402,565.58</b>	<b>141,752,651,413.48</b>

## NOTES

\*\* Opening Balance differ because of Exchange Rate adjustment

\*\*\* The 22,379,578,784.51 has been captured under DMO Loans

Other Derecognized Loans are Guaranteed Loans which are now transferred to Contingent Liabilities.





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES IL 5 N11.939 BILLION COMM. BANK RESTRUCTURED LOAN

	Principal	Interest	Total	Capital Receipt	Balance
Opening Balance 01/01/2019	1,690,422,736.64	3,344,556,391.08	5,034,979,127.72	11,938,610,580.83	9,931,233,577.07
Opening Balance 01/01/2019	1,690,422,736.64	3,344,556,391.08	5,034,979,127.72	11,938,610,580.83	9,931,233,577.07
January	52,825,710.52	104,517,387.22	157,343,097.74		9,878,407,866.55
February	52,825,710.52	104,517,387.22	157,343,097.74		9,825,582,156.03
March	52,825,710.52	104,517,387.22	157,343,097.74		9,772,756,445.51
April	52,825,710.52	104,517,387.22	157,343,097.74		9,719,930,734.99
May	52,825,710.52	104,517,387.22	157,343,097.74		9,667,105,024.47
June	52,825,710.52	104,517,387.22	157,343,097.74		9,614,279,313.95
July	52,825,710.52	104,517,387.22	157,343,097.74		9,561,453,603.43
August	52,825,710.52	104,517,387.22	157,343,097.74		9,508,627,892.91
September	52,825,710.52	104,517,387.22	157,343,097.74		9,455,802,182.39
October	52,825,710.52	104,517,387.22	157,343,097.74		9,402,976,471.87
November	52,825,710.52	104,517,387.22	157,343,097.74		9,350,150,761.35
December	52,825,710.52	104,517,387.22	157,343,097.74		9,297,325,050.83
<b>For the year</b>	<b>633,908,526.24</b>	<b>1,254,208,646.64</b>	<b>1,888,117,172.88</b>		
<b>Balance as at 31/12/2019</b>	<b>2,324,331,262.88</b>	<b>4,598,765,037.72</b>	<b>6,923,096,300.60</b>	<b>11,938,610,580.83</b>	<b>9,297,325,050.83</b>

## SUPPLEMENTARY NOTES IL 6 N15,942 BILLION CBN (FGN) SALARY BAILOUT LOAN (EDSG & 15 LGCs)

	Principal	Interest	Total	Capital Receipt	Balance
Opening Balance 01/01/2019	2,497,882,397.48	3,342,995,603.54	5,840,878,001.02	15,942,121,541.77	14,818,329,727.66
January	28,094,194.02	113,672,566.81	141,766,760.83		14,790,235,533.64
February	35,459,060.34	106,055,588.16	141,514,648.50		14,754,776,473.30
March	25,151,958.02	116,108,510.06	141,260,468.08		14,729,624,515.28
April	39,675,288.07	101,367,351.21	141,042,639.28		14,689,949,227.21
May	39,178,322.04	101,213,506.35	140,391,828.39		14,650,770,905.17
June	32,980,143.59	107,427,106.99	140,407,250.58		14,617,790,761.58
July	29,652,641.91	110,769,949.78	140,422,591.69		14,588,138,119.67
August	36,845,293.57	103,520,611.97	140,365,905.54		14,551,292,826.10
September	33,898,173.51	106,506,492.09	140,404,665.60		14,517,394,652.59
October	20,349,188.18	119,941,159.79	140,290,347.97		14,497,045,464.41
November	34,229,960.61	105,609,533.48	139,839,494.09		14,462,815,503.80
December	27,509,685.39	109,035,149.15	136,544,834.54		14,435,305,818.41
<b>For the year</b>	<b>383,023,909.25</b>	<b>1,301,227,525.84</b>	<b>1,684,251,435.09</b>		
<b>Balance as at 31/12/2019</b>	<b>2,880,906,306.73</b>	<b>4,644,223,129.38</b>	<b>7,525,129,436.11</b>	<b>15,942,121,541.77</b>	<b>14,435,305,818.41</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES IL 7 N10.00 BILLION EXCESS CRUDE (CAPITAL PROJECT) LOAN

	Principal	Interest	Total	Capital Receipt	Balance
Opening Balance 01/01/2019	1,272,479,045.16	1,727,782,050.42	3,000,261,095.58	10,000,000,000.00	9,375,064,149.94
January	19,548,956.15	70,413,948.86	89,962,905.01	15,942,121,541.77	9,355,515,193.79
February	19,695,573.32	70,265,502.57	89,961,075.89		9,335,819,620.47
March	24,518,577.15	65,454,018.44	89,972,595.59		9,311,301,043.32
April	17,695,665.58	72,276,930.01	89,972,595.59		9,293,605,377.74
May	22,486,986.90	67,485,608.69	89,972,595.59		9,271,118,390.84
June	20,328,549.34	69,644,046.25	89,972,595.59		9,250,789,841.50
July	18,164,627.39	71,807,968.20	89,972,595.59		9,232,625,214.11
August	22,929,093.08	67,043,502.51	89,972,595.59		9,209,696,121.03
September	20,789,216.37	69,183,379.22	89,972,595.59		9,188,906,904.66
October	20,945,135.49	69,027,460.10	89,972,595.59		9,167,961,769.17
November	21,102,224.01	68,870,371.58	89,972,595.59		9,146,859,545.16
December	16,679,683.69	73,292,911.90	89,972,595.59		9,130,179,861.47
<b>For the year</b>	<b>244,884,288.47</b>	<b>834,765,648.33</b>	<b>1,079,649,936.80</b>		
<b>Balance as at 31/12/2019</b>	<b>1,517,363,333.63</b>	<b>2,562,547,698.75</b>	<b>4,079,911,032.38</b>	<b>10,000,000,000.00</b>	<b>9,130,179,861.47</b>

## SUPPLEMENTARY NOTES IL 9 N1.10 BILLION MONTHLY FSP (BUDGET SUPPORT) LOAN (After the IPSAS Accrual Basis Adoption)

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019	16,869,000,000.00	-	-	16,869,000,000.00	16,869,000,000.00
Adjustment as at 1st January 2019	700,000,000.00	-	-	700,000,000.00	17,569,000,000.00
Restated Opening Balance	17,569,000,000.00	-	-	17,569,000,000.00	17,569,000,000.00
January	-	-	-	-	17,569,000,000.00
February	-	-	-	-	17,569,000,000.00
March	-	-	-	-	17,569,000,000.00
April	-	-	-	-	17,569,000,000.00
May	-	-	-	-	17,569,000,000.00
June	-	-	-	-	17,569,000,000.00
July	-	-	-	-	17,569,000,000.00
August	-	-	-	-	17,569,000,000.00
September	-	225,241,769.75	225,241,769.75	-	17,569,000,000.00
October	9,596,647.57	142,970,531.84	152,567,179.41	-	17,559,403,352.43
November	9,668,622.43	142,898,556.98	152,567,179.41	-	17,549,734,730.00
December	9,741,137.10	142,826,042.31	152,567,179.41	-	17,539,993,592.90
<b>For the year</b>	<b>29,006,407.10</b>	<b>653,936,900.88</b>	<b>682,943,307.98</b>		
<b>Balance as at 31/12/2019</b>	<b>16,898,006,407.10</b>	<b>653,936,900.88</b>	<b>682,943,307.98</b>	<b>17,569,000,000.00</b>	<b>17,539,993,592.90</b>



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### SUPPLEMENTARY NOTES IL 10 N2.315 BILLION LEYLAND BUSES LOAN

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019	226,074,139.82	-	226,074,139.82	2,315,446,875.00	2,089,372,735.18
January	24,927,863.01	-	24,927,863.01		2,064,444,872.17
February	49,978,058.36	-	49,978,058.36		2,014,466,813.81
March	35,000,000.00	-	35,000,000.00		1,979,466,813.81
April	35,000,000.00	-	35,000,000.00		1,944,466,813.81
May	40,000,000.00	-	40,000,000.00		1,904,466,813.81
June	47,000,000.00	-	47,000,000.00		1,857,466,813.81
July	37,000,000.00	-	37,000,000.00		1,820,466,813.81
August	44,800,000.00	-	44,800,000.00		1,775,666,813.81
September	48,000,000.00	-	48,000,000.00		1,727,666,813.81
October	46,400,000.00	-	46,400,000.00		1,681,266,813.81
November	46,400,000.00	-	46,400,000.00		1,634,866,813.81
December	68,572,136.99	-	68,572,136.99		1,566,294,676.82
<b>For the year</b>	<b>523,078,058.36</b>	<b>-</b>	<b>523,078,058.36</b>		
<b>Derecognized Amount</b>	<b>1,566,294,676.82</b>	<b>-</b>	<b>1,566,294,676.82</b>	<b>-</b>	<b>-</b>
<b>Balance as at 31/12/2019</b>	<b>2,315,446,875.00</b>	<b>-</b>	<b>2,315,446,875.00</b>	<b>2,315,446,875.00</b>	<b>-</b>

### SUPPLEMENTARY NOTES IL 11 N1.107 BILLION PUBLIC OFFICERS' LOANS

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019	474,428,571.48	129,747,866.76	604,176,438.24	1,107,000,000.00	632,571,428.52
January	39,535,714.29	10,812,322.23	50,348,036.52		593,035,714.23
February	39,535,714.29	10,812,322.23	50,348,036.52		553,499,999.94
March	39,535,714.29	10,812,322.23	50,348,036.52		513,964,285.65
April	39,535,714.29	10,812,322.23	50,348,036.52		474,428,571.36
May	39,535,714.29	10,812,322.23	50,348,036.52		434,892,857.07
June	39,535,714.29	10,812,322.23	50,348,036.52		395,357,142.78
July	39,535,714.29	10,812,322.23	50,348,036.52		355,821,428.49
August	39,535,714.29	10,812,322.23	50,348,036.52		316,285,714.20
September	39,535,714.29	10,812,322.23	50,348,036.52		276,749,999.91
October	49,686,864.08	-	49,686,864.08		227,063,135.83
November	-	-	-		227,063,135.83
December	-	-	-		227,063,135.83
<b>For the year</b>	<b>405,508,292.69</b>	<b>97,310,900.07</b>	<b>502,819,192.76</b>		
<b>Derecognized Amount</b>	<b>227,063,135.83</b>	<b>-</b>	<b>227,063,135.83</b>	<b>-</b>	<b>-</b>
<b>Balance as at 31/12/2019</b>	<b>1,107,000,000.00</b>	<b>227,058,766.83</b>	<b>1,334,058,766.83</b>	<b>1,107,000,000.00</b>	<b>-</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES IL 12 N0.534 BILLION ECTS DEBT TO AMCOM

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019	220,186,708.00	-	220,186,708.00	534,739,140.00	314,552,440.00
January	15,727,622.00	-	15,727,622.00		298,824,818.00
February	15,727,622.00	-	15,727,622.00		283,097,196.00
March	15,727,622.00	-	15,727,622.00		267,369,574.00
April	15,727,622.00	-	15,727,622.00		251,641,952.00
May	15,727,622.00	-	15,727,622.00		235,914,330.00
June	15,727,622.00	-	15,727,622.00		220,186,708.00
July	15,727,622.00	-	15,727,622.00		204,459,086.00
August	15,727,622.00	-	15,727,622.00		188,731,464.00
September	15,727,622.00	-	15,727,622.00		173,003,842.00
October	15,727,622.00	-	15,727,622.00		157,276,220.00
November	15,727,622.00	-	15,727,622.00		141,548,598.00
December	15,727,622.00	-	15,727,622.00		125,820,976.00
<b>For the year</b>	<b>188,731,464.00</b>	-	<b>188,731,464.00</b>		
<b>Balance as at 31/12/2019</b>	<b>408,918,172.00</b>	-	<b>408,918,172.00</b>	<b>534,739,140.00</b>	<b>125,820,976.00</b>

## SUPPLEMENTARY NOTES IL 13 N5.00 BILLION CAC COMM. AGRIC CREDIT

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019	-	-	-	5,000,000,000	5,000,000,000
January	-	-	-		5,000,000,000
February	94,513,167	38,768,251	133,281,417		4,905,486,833
March	95,222,015	38,059,402	133,281,417		4,810,264,818
April	95,936,181	37,345,237	133,281,417		4,714,328,637
May	96,655,702	36,625,715	133,281,417		4,617,672,935
June	97,380,620	35,900,798	133,281,417		4,520,292,316
July	98,110,974	35,170,443	133,281,417		4,422,181,342
August	98,846,807	34,434,611	133,281,417		4,323,334,535
September	99,588,158	33,693,260	133,281,417		4,223,746,377
October	100,335,069	32,946,349	133,281,417		4,123,411,308
November	101,087,582	32,193,836	133,281,417		4,022,323,727
December	101,845,739	31,435,679	133,281,417		3,920,477,988
<b>For the year</b>	<b>1,079,522,012</b>	<b>386,573,579</b>	<b>1,466,095,591</b>		
<b>Balance as at 31/12/2019</b>	<b>1,079,522,012</b>	<b>386,573,579</b>	<b>1,466,095,591</b>	<b>5,000,000,000</b>	<b>3,920,477,988</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES IL 14 ₦1.5 BILLION GIS GEOGRAPHIC INFORMATION DEBT

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	₦	₦	₦	₦	₦
Opening Balance 01/01/2019	248,589,967	126,162,725	374,752,692	1,500,000,000	1,251,410,033
January	43,650,796	18,807,986	62,458,782		1,207,759,238
February	44,305,558	18,153,224	62,458,782		1,163,453,680
March	46,133,586	16,325,196	62,458,782		1,117,320,094
April	45,103,489	17,355,293	62,458,782		1,072,216,605
May	47,041,819	15,416,963	62,458,782		1,025,174,786
June	46,874,801	15,583,981	62,458,782		978,299,985
July	47,258,301	15,200,481	62,458,782		931,041,684
August	48,921,837	13,536,945	62,458,782		882,119,847
September	48,308,038	14,150,744	62,458,782		833,811,809
October	50,748,572	11,710,210	62,458,782		783,063,237
November	50,675,998	11,782,784	62,458,782		732,387,240
December	50,703,759	11,755,023	62,458,782		681,683,480
<b>For the year</b>	<b>569,726,553</b>	<b>179,778,831</b>	<b>749,505,384</b>		
<b>Derecognized Amount</b>	<b>681,683,480.42</b>	-	<b>681,683,480.42</b>	-	-
<b>Balance as at 31/12/2019</b>	<b>1,500,000,000.00</b>	<b>305,941,556.42</b>	<b>1,805,941,556.42</b>	<b>1,500,000,000.00</b>	-

## SUPPLEMENTARY NOTES IL 15 ₦1.98 BILLION CBN MSME DEVELOPMENT FUND (MSMEDF)

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	₦	₦	₦	₦	₦
Opening Balance 01/01/2019				1,980,000,000	1,980,000,000
January					1,980,000,000
February					1,980,000,000
March					1,980,000,000
April					1,980,000,000
May					1,980,000,000
June					1,980,000,000
July					1,980,000,000
August					1,980,000,000
September					1,980,000,000
October					1,980,000,000
November					1,980,000,000
December					1,980,000,000
<b>For the year</b>					
<b>Balance as at 31/12/2019</b>				<b>1,980,000,000</b>	<b>1,980,000,000</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES EL 1 N614 MILLION LOAN FROM DONOR AGENCIES

External Loan from Donor Agencies B/f		11,386,123,587
Min. Of Budget & Econ. Development	SEEFOR	691,069,412
Min. Of Women Affairs	Nig. For Women Project	628,000,000
Min. Of Environment & Public Utilities	NEWMAP	9,420,000,000
Office of the Secretary to the State Government	CSDP	868,385,785
		22,993,578,785
Transfer to DMO		22,379,578,785
		<b>614,000,000</b>

## SUPPLEMENTARY NOTES EL 2 N85.173 BILLION OTHER EXTERNAL LOAN (DMO) BALANCES AS AT 31ST DECEMBER 2019

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019	85,173,875,818.10		85,173,875,818.10	85,173,875,818.10	85,173,875,818.10
Effect of Change in Exchange rate	556,691,457.35	-	-	556,691,457.35	556,691,457.35
<b>Restated Opening Balance</b>	<b>85,730,567,275.45</b>			<b>85,730,567,275.45</b>	<b>85,730,567,275.45</b>
January - June 2019	524,736,670.49	-	524,736,670.49	85,173,875,818.80	85,205,830,604.96
July - December 2019	496,282,478.94	-	496,282,478.94	85,173,875,818.80	84,709,548,126.02
<b>BALANCE AS AT 31ST DECEMBER 2019</b>	<b>1,021,019,149.43</b>	<b>-</b>	<b>1,021,019,149.43</b>	<b>85,173,875,818.80</b>	<b>84,709,548,126.02</b>

USD 275,926,866.86 @ 307 = N84,709,548,126.02 as at 31/12/2019

## SUPPLEMENTARY NOTES EL 3 WORLD BANK N14.465 BILLION (DPO 11)

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance			-	14,765,782,488	14,765,782,488
January - June 2019	-	-	-	14,765,782,488	14,765,782,488
July - December 2019	-	-	-	14,765,782,488	14,765,782,488
<b>Recognized Amount</b>	<b>14,765,782,488</b>		<b>14,765,782,488</b>		<b>-</b>
<b>BALANCE AS AT 31ST DECEMBER 2019</b>	<b>14,765,782,488</b>	<b>-</b>	<b>14,765,782,488</b>	<b>14,765,782,488</b>	<b>-</b>





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## SUPPLEMENTARY NOTES 10A MOTOR VEHICLE - CIVIL SERVICE

	DR		Total	CR	
	Principal	Interest		Capital Receipt	Balance
	N	N	N	N	N
Opening Balance 01/01/2019			-	459,583,624.19	459,583,624.19
January					459,583,624.19
February					459,583,624.19
March					459,583,624.19
April					459,583,624.19
May					459,583,624.19
June					459,583,624.19
July					459,583,624.19
August					459,583,624.19
September					459,583,624.19
October					459,583,624.19
November					459,583,624.19
December					459,583,624.19
<b>For the year</b>					
<b>Derecognized Amount</b>	<u>459,583,624.19</u>	-	<u>459,583,624.19</u>	-	-
	<b>459,583,624.19</b>	<b>-</b>	<b>459,583,624.19</b>	<b>459,583,624.19</b>	<b>-</b>

## SUPPLEMENTARY NOTES 10B PREPAYMENTS MADE TO CONTRACTING FIRMS FOR BUILDING & INFRASTRUCTURES

	PREPAYMENT	PREPAYMENT	TOTAL	NET BALANCE
	B/F	RETIRED		
	N	N	N	N
Balance B/F 2017	753,465,130.61	753,465,130.61	-	-
Balance B/F 2018				
<b>1 INFRASTRUCTURE</b>				
Hartland Nig. LTD	450,000,000.00	450,000,000.00	-	
S. A Skaff Int'l Nig. LTD	400,000,000.00	400,000,000.00	-	
Setraco Nig LTD	1,000,000,000.00	1,000,000,000.00	-	
Hitech Construction Company	500,000,000.00	500,000,000.00	-	
4 ND Ventures LTD	250,000,000.00	250,000,000.00	-	
Sageto Nig. LTD	1,500,000,000.00	1,500,000,000.00	-	
Sector Weeks LTD	100,000,000.00	87,619,047.62	12,380,952.38	
Levant Construction LTD	600,000,000.00	600,000,000.00	-	
<b>Total</b>	<b>4,800,000,000.00</b>	<b>4,787,619,047.62</b>	<b>12,380,952.38</b>	<b>12,380,952.38</b>
<b>2 BUILDING</b>				
A & K Construction	3,000,000,000.00	3,000,000,000.00	-	
Kinetic Infrastructure LTD***	225,000,000.00	225,000,000.00	-	
Favic Constructures	175,000,000.00	175,000,000.00	-	
<b>Total</b>	<b>3,400,000,000.00</b>	<b>3,400,000,000.00</b>	<b>-</b>	<b>-</b>
<b>3 ENVIRONMENT, SEWAGE &amp; DUMP SITE</b>				
Peculiar Ultimate LTD	900,000,000.00	641,821,038.59	258,178,961.41	
<b>Total</b>	<b>900,000,000.00</b>	<b>641,821,038.59</b>	<b>258,178,961.41</b>	<b>258,178,961.41</b>
<b>4 INFORMATION TECHNOLOGY EQUIPMENT</b>				
Bridge Infrastructure LTD	700,000,000.00	700,000,000.00	-	
	700,000,000.00	700,000,000.00	-	-
<b>CURRENT PREPAYMENTS 2019</b>				
<b>1 INFRASTRUCTURE</b>				
Mackfranklyn Engr.			43,500,000.00	43,500,000.00



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

	PREPAYMENT B/F	PREPAYMENT RETIRED	TOTAL	NET BALANCE
	N	N	N	N
2 <b>BUILDING</b>				
Sector Works			149,302,859.75	
Favic Constructures			118,765,044.14	
Peculiar Ultimate LTD			581,368,572.66	
Pekurie LTD			114,262,109.61	
	-	-	963,698,586.16	963,698,586.16
<b>GRAND TOTAL</b>	<u>10,553,465,130.61</u>	<u>10,282,905,216.82</u>	<u>1,277,758,499.95</u>	<u>1,277,758,499.95</u>
*** This was partly written off				

### SUPPLEMENTARY NOTES 10C SCHEDULE OF ACCRUED EXPENDITURE

2019 EXPENDITURE PAYABLE	N	N	N		
Fixed Asset Expenditure Payable		9,685,058,703.91			
Recurrent Overhead Payable		98,012,647.43			
Pension Arrears Payable		205,721,648.49			
Gratuities Payable		23,416,398,216.90			
<b>Total</b>			<b>33,405,191,216.73</b>		
Less:					
Accrued Expenditure B/F FROM 2018			25,763,291,222.65		
Adjusted in the year			(1,630,192,141.73)		
			24,133,099,080.92		
<b>Actual Change in Accrued Expenditure (Creditors) for the year</b>			<u><b>9,272,092,135.81</b></u>		



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES 10c CAPITAL PAYABLES ACCRUING FROM CAPITAL AND RECURRENT LIABILITIES

CAPITAL PAYABLES	BUILDING N	INFRASTRUCTURE N	OFFICE EQUIPMENT N	FURNITURE AND FITTINGS N	PLANT & MACHINERY N	AGRIPRENEUR N	INVENTORIES N	INTANGIBLE ASSETS N	TOTALS N
GHP	591,840,728.58	52,573,600.00	327,513,702.50		64,260,285.72	50,613,975.00	23,573,284.00	45,379,000.00	1,132,181,292
MOE	771,029,124.19								794,602,408
MOI		2,885,943.107	1,712,078						2,887,655,185
MPPUD	2,608,202,283.64	34,137,300.00							2,642,339,594
Info. Com. Agency		618,884,890	2,750,000					2,440,000	624,074,890
EDSIEC							54,824,963		54,824,963
MOCO	95,868,106								95,868,106
MOH	316,192,270.15			46,777,500.00			10,955,500.00	9,012,000.00	382,940,270
RRR		16,002,000.00							16,002,000
Min. Of Women Affairs									
ME&S		401,589,318.08			3,000,000.00			3,000,000.00	401,589,318.08
MWCCCE									
MBPE		38,908,039	5,110,000		5,628,480.00				44,018,039
MANR									
HCJ	12,000,000.00			24,358,000.00					36,358,000
EDPA		220,000,000		9,347,579					229,347,579
Min. Of Arts & Culture									
EDO GIS		200,000,180.86							200,000,181
MEWR		42,883,000.00							42,883,000
<b>TOTAL</b>	<b>4,395,132,523</b>	<b>4,518,446,435</b>	<b>337,085,780</b>	<b>80,483,079</b>	<b>72,888,766</b>	<b>50,613,975</b>	<b>89,356,747</b>	<b>141,051,400</b>	<b>9,685,058,704</b>
<b>OVERHEADS PAYABLES</b>	<b>MDA</b>	<b>DETAILS</b>							
Recurrent Overhead Payable	MOF	Electricity Bills							
<b>Total</b>									
<b>CRFC (Pension + Gratuities)</b>									
Pension Arrears	Pension Bureau							205,721,648	205,721,648
Gratuity Arrears	Pension Bureau							23,416,398,216.90	23,416,398,217
<b>Total</b>								23,622,119,865	23,622,119,865
<b>GRAND TOTAL - PAYABLES</b>	<b>4,395,132,523</b>	<b>4,518,446,435</b>	<b>337,085,780</b>	<b>80,483,079</b>	<b>72,888,766</b>	<b>50,613,975</b>	<b>89,356,747</b>	<b>23,861,183,913</b>	<b>33,405,191,217</b>







# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## CARRYING AMOUNT OF PPE IS CLASSIFIED AS FOLLOWS IN THE STATEMENT OF FINANCIAL POSITION

	2019	2018
Asset under Construction	-	151,247,838,200.77
Property, Plant & Equipment	303,684,910,982.35	246,492,003,483.42
Lands	7,136,780,000.00	7,136,780,000.00
Forest Reserve	242,226,808,800.00	242,368,149,998.33
Investment Property	13,976,492,143.80	14,259,000,000.00
	<b>567,024,991,926.16</b>	<b>661,503,771,682.52</b>

### Notes

- \*\* Agriculture was Reclassified and taken to Forest Reserve, Investment and Advances and the accumulated depreciation written back to reserve  
 \*\*\* Asset Under Construction was written off as it has already been captured during the enumeration  
 \*\*\*\* Gateleg was reclassified as Investment and accumulated depreciation written back to Reserve  
 \*\*\*\*\* A portion of the Motor Vehicle relating to Public officers Motor Vehicle Loan was derecognized  
 \*\*\*\*\* Other portions of PPE excluded from the Schedule in the previous year were integrated in the schedule above for purposes of completeness

ASSET SCHEDULE CONTINUES...

c) INTANGIBLE ASSETS		
	2019	2018
	10%	10%
As at 1/1/2019	4,430,320,164.18	54,352,871.06
Additions	6,280,127,667.04	4,375,967,293.12
<b>As at 31/12/2019</b>	<b>10,710,447,831.22</b>	<b>4,430,320,164.18</b>
<b>Amortization</b>		
As at 1/1/2019	443,032,016.42	-
Charge for the year	1,071,044,783.12	443,032,016.42
<b>As at 31/12/2019</b>	<b>1,514,076,799.54</b>	<b>443,032,016.42</b>
<b>Carrying Amount</b>		
<b>As at 31/12/2019</b>	<b>9,196,371,031.68</b>	<b>3,987,288,147.76</b>

## EDO STATE GOVERNMENT SUPPLEMENTARY NOTES 10/D ROLL OUT TECHNOLOGY TO LOCAL GOVERNMENT COUNCILS

	N	N
Balance B/F		188,809,605.05
Advances within the year		
JAN. - June		
July - Dec.		-
<b>Total</b>		<b>188,809,605.05</b>
Less: Repayment within the Year		
JAN. - June	(39,749,395.12)	
July - Dec.	(29,804,036.34)	
<b>Total</b>		<b>(69,553,431.46)</b>
Other Adjustment***	(119,248,185.36)	(119,248,185.36)
<b>BALANCE</b>		<b>7,988.23</b>

\*\*\*Other Adjustment relates to repayments made in 2018 but were not captured under Rollout Technology

## SUPPLEMENTARY NOTES 10/E BAILOUT ADVANCES TO LOCAL GOVERNMENT COUNCILS (BELOW THE LINE ITEMS)

	N	N
Bailout Advances to LGCs		
LESS:		
LGCs Bailout Deposit Paid	(300,000,000)	(300,000,000)
ADD:		
Payables (Below the Line Credit 2018) B/F		675,402,892
<b>Derecognized Amount</b>		<b>(375,402,892)</b>
<b>Balance in 2019</b>		<b>-</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES 11A CROWN AGENTS ACCOUNT/FUND AS AT 31/12/2016 B/F

	N	N
Balance as at 1/1/2015 (inclusive of interest)		
£112,501 @ 2001 rate of £1=167.097665	18,573,652.35	
Jan - Dec	-	
<b>Total</b>		<b>18,573,652.35</b>
<b>OTHER BANK OF THE TREASURY</b>		
Deposit		7,000.00
<b>Total</b>		<b>18,580,652.35</b>

## SUPPLEMENTARY NOTES 11B INVESTMENTS - (MOFI)

DATE	HEAD	CBN	BANK	ACCOUNT NO:	PV	CHEQUE NO:	AMOUNT
							N
12/18/2008	9652	34	First Int'l. Bank PLC	310430854401	2	0284687	200,000,000.00
12/6/2008	9653	65	Platinum - Habib Bank	1760100004	1	10643220	35,083,946.25
6/30/2008	9631	65	Platinum - Habib Bank	1760100004	28	14935980	20,000,000.00
10/31/2008	9653	80	Zenith Bank PLC	6018005341	1	23730739	20,890,895.00
8/31/2007			Guinness Shares				16,969,756.00
<b>Total</b>							<b>292,944,597.25</b>
<b>Unquoted Investment</b>							
Gelegele							9,461,852.00
Agripreneur							1,120,755,246.69
<b>Total</b>							<b>1,130,217,098.69</b>
<b>Grand Total: Investment</b>							<b>1,423,161,695.94</b>

## SUPPLEMENTARY NOTES 11C TREASURY CLEARANCE AND OTHERS

TREASURY CLEARANCE ACCOUNTS	N	N	N
	Opening Balance	Change in the Year	Closing Balance
Accountant General Federation	143,655,299	(143,655,299)	-
Accountant General Oyo State	3,454	(3,454)	-
Accountant General Kaduna State	429	(429)	-
Accountant General Lagos State	16,390	(16,390)	-
Accountant General Ogun State	2,927	(2,927)	-
Accountant General Ondo State	3,327	(3,327)	-
Accountant General Kwara State	491,596	(491,596)	-
Accountant General Delta State	19,691,318	(19,691,318)	-
<b>Total</b>	<b>163,864,740</b>	<b>(163,864,740)</b>	<b>-</b>
<b>OTHERS</b>			
HOSF (Dept. Of Pension & Gratuity)	56,777,294	(56,777,294)	-
Directorate of Military Pensions	50,332,083	(50,332,083)	-
Nigeria Ports Authority	3,088,385	(3,088,385)	-
M.C Loan Motorcycle	16,667	(16,667)	-
M. V Loan - EDHA	181,769,174	(181,769,174)	-
Edo Investment & Co	8,322,000	(8,322,000)	-
<b>Total</b>	<b>300,305,602</b>	<b>(300,305,602)</b>	<b>-</b>
<b>Sub Total</b>	<b>464,170,342</b>	<b>(464,170,342)</b>	<b>-</b>

## SUPPLEMENTARY NOTES 11D ADVANCES

	Opening Balance	Change in the Year	Closing Balance
2015 Others	200,993,111.23	(200,993,111.23)	-
2019 Others	-	4,017,603,181.74	4,017,603,181.74
<b>Total</b>	<b>200,993,111.23</b>	<b>3,816,610,070.51</b>	<b>4,017,603,181.74</b>
<b>GRAND TOTAL</b>	<b>200,993,111.23</b>	<b>3,816,610,070.51</b>	<b>4,017,603,181.74</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES 12 EDSG RECEIPTS FROM FEDERAL REVENUE ALLOCATION FROM JANUARY - DECEMBER 2019

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	N	N	N	N	N	N	N	N	N	N	N	N	N
STATUTORY ALLOCATION (NET)	2,715,145,528.54	2,314,332,003.92	2,159,114,328.19	2,030,932,708.02	2,391,911,879.97	2,749,475,113.08	3,092,933,133.05	2,985,423,385.33	2,770,029,930.23	2,785,640,799.88	2,706,738,222.91	2,132,925,150.52	30,734,909,691.24
Aid Back Deductions	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	597,088,393.15	7,164,060,760.05
Statutory Allocation (Gross) (A)	3,226,233,109.69	2,911,393,807.26	2,756,212,721.34	2,628,021,101.17	2,989,000,273.12	3,346,563,506.23	3,690,021,526.20	3,582,511,778.48	3,367,118,323.38	3,382,729,193.03	3,303,826,616.06	2,730,013,543.67	37,898,970,451.29
1% Mixed Developer Fund	1,557,724,945.13	-	1,528,468,873.00	1,618,989,847.47	3,036,907,189.20	-	2,654,834,837.65	1,562,288,386.04	1,373,886,742.13	1,577,782,215.13	1,680,086,525.33	1,570,307,591.33	18,172,724,646.61
Surplus on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange Rate Gain	-	-	-	444,628,773.24	14,375,952.61	-	-	8,708,695.06	11,562,458.46	8,749,989.45	10,072,487.36	7,121,340.79	913,941,481.15
Excess Bank Charges	9,072,533.53	-	53,518,174.59	-	-	-	-	-	-	-	-	-	74,133,164.98
Other FAAC Receipts	2,546,082,945.40	610,000,000.00	593,607,757.08	31,738,887.91	6,021,143,413.31	-	31,696,887.91	-	86,372,338.66	229,648,405.05	130,457,777.18	569,625,566.28	10,843,637,591.78
NDA & Award Refunds	-	8,491,463.57	8,491,463.57	8,491,463.57	-	-	-	-	-	-	-	-	26,474,480.71
NNPC Refund	-	-	-	-	101,867,508.46	-	-	-	-	-	-	-	101,867,508.46
1% Special Health Intervention	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund of Firms Club overallocation	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total (B)	4,114,830,424.96	608,491,483.57	2,184,288,095.24	2,103,988,796.19	9,174,093,642.56	-	2,706,021,210.41	1,570,974,971.10	1,474,700,935.25	1,816,129,710.63	1,826,816,709.86	2,147,254,852.40	29,730,548,833.29
Shared VAT	1,097,854,351.99	-	1,135,619,002.65	1,057,759,847.54	2,056,003,390.06	-	2,229,472,694.58	1,099,555,579.25	953,773,387.06	1,140,666,275.26	1,006,980,254.69	952,186,627.07	12,812,289,427.35
Sub Total (C)	1,097,854,351.99	-	1,135,619,002.65	1,057,759,847.54	2,056,003,390.06	-	2,229,472,694.58	1,099,555,579.25	953,773,387.06	1,140,666,275.26	1,006,980,254.69	952,186,627.07	12,812,289,427.35
GRAND TOTAL (FAAC A+B+C)	8,438,968,885.74	3,519,884,871.83	6,934,637,319.39	5,787,117,694.97	14,227,426,861.83	3,354,634,058.39	8,703,819,935.26	6,326,362,476.49	5,772,553,764.34	6,253,521,757.28	5,086,620,479.12	5,745,650,931.45	81,283,776,752.53
NON-OIL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund of State Return Money	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund of State Rec. & Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Carriage Refund	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
FG Loan (Balok to pay Salaries)	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Taxes	1,747,384,690.62	1,465,468,730.99	1,445,612,722.74	1,461,377,699.01	5,044,670,681.07	1,984,651,019.98	1,464,789,811.19	1,369,524,289.18	1,352,442,712.82	1,353,461,294.26	1,506,979,974.08	1,820,987,733.30	21,621,118,918.22
Licenses	55,114,630.07	29,148,641.03	42,146,029.79	90,258,702.74	73,138,199.08	49,131,690.31	54,172,394.98	72,968,791.06	37,625,748.36	69,627,799.32	48,280,111.14	65,239,315.00	683,974,188.50
Mining Rent & Royalties	722,870,199.44	862,331,304.17	1,270,648,487.89	887,532,591.39	866,272,296.29	990,620,267.82	880,477,432.47	1,045,497,494.57	639,592,179.99	1,134,538,937.00	813,322,439.69	833,699,774.93	10,432,220,399.56
Fines	28,721,276.96	4,105,850.00	1,075,749.81	-	-	-	-	-	-	-	-	-	34,902,936.77
Sub Total (C)	2,554,090,896.09	2,361,052,026.19	2,738,709,840.33	2,420,445,056.95	5,924,081,080.44	2,174,310,968.09	2,429,439,640.64	2,479,010,394.41	2,024,570,032.19	2,584,817,130.58	2,371,182,524.91	2,719,896,822.83	32,771,316,416.65
Sales of Goods	4,428,080.00	2,877,556.30	3,069,519.16	1,382,724.00	2,555,536.00	2,465,619.00	50,003.00	30,189,900.00	13,316,538.25	10,663,886.75	7,845,694.75	25,063,415.00	101,428,938.91
Earnings	667,593,975.00	43,178,815.00	37,610,610.00	37,610,610.00	7,791,100.00	38,550,698.00	39,127,239.70	81,282,432.08	78,215,891.00	82,095,149.70	72,163,690.00	72,285,636.00	627,252,222.90
Rent on Government Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land and Others - General	130,000.00	-	-	-	1,960,000.00	22,007,748.12	27,021,408.50	17,238,909.56	11,819,133.95	10,988,881.88	26,946,890.00	10,653,139.00	130,169,176.51
Interest Income	5,053,888	-	-	25,000.00	3,183,000.00	-	-	265,880,730.00	22,831,712.50	-	560,000,000.00	750,000,000.00	1,539,864,026.38
Interest Earned	-	2,233,763.20	7,273,469.26	5,970.12	3,176,222	5,997,468	6,198,669	12,221,089	-	0.2465	6,033.01	11,154.43	9,597,235.64
Reimbursements	238,410.50	-	520,000.00	10,000.00	55,805.00	13,023,932.29	783,335.00	-	20,000,919.35	15,000.00	1,553,537.50	1,851,900.00	41,952,128.64
Exchange Rate Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total (D)	71,542,897.38	48,978,164.20	35,677,107.98	39,333,704.12	15,562,619.22	76,054,243.39	66,906,164.88	393,126,334.53	138,282,715.57	193,172,634.48	667,915,445.26	839,844,405.43	2,456,878,446.44
GRAND TOTAL (IGR) C+D	2,625,633,797.07	2,409,830,196.39	2,794,346,548.31	2,495,878,760.47	5,939,643,699.66	2,250,365,211.48	2,496,427,505.52	2,872,136,719.34	2,163,852,807.76	2,677,995,765.06	2,978,797,971.17	3,379,551,228.26	35,227,934,863.09
GRAND TOTAL	11,064,602,682.81	5,929,515,064.22	8,879,624,322.61	6,226,596,455.04	20,167,070,561.49	5,995,199,269.78	11,200,242,810.78	9,209,478,198.83	7,937,406,972.10	8,883,311,522.34	9,039,418,449.29	9,325,395,159.71	116,481,733,615.62



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## SUPPLEMENTARY NOTES 13 DEDUCTION FROM FEDERAL REVENUE ALLOCATION FROM JANUARY - DECEMBER 2019

CODE	DETAILS of S.R.A	MONTHS												TOTAL				
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER					
	<b>PAID FROM SRA</b>																	
D-1100100100	Retrading of Commercial Banks Loan to FGN Bonds	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	157,343,098	1,888,117,173
Z2005102	Foreign Loan to States/FGN Recovery	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	81,885,066	982,019,150
	Budget Support Facility																	
Z2001002	Commercial Agric Credit Scheme (CAC)	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	124,425,212	682,843,308
	Excess Credit Account Loan Facility																	
Z2003002	FGN Bailout Loan to States and LGC	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	143,435,405	1,483,102,542
	CBN Budget Support																	
		907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	907,688,781	1,169,643,745
	<b>PAID FROM OTHER SOURCES</b>																	
B-2200100100	Refund to AIGCON																	
Z2002001	Commercial Obligation (SPCO)																	
Z2003002																		
	<b>TOTAL</b>	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	507,688,781	7,976,050,790.65



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## COMPLEMENTARY NOTES 2 VALUE ADDED TAX (VAT) & 13% MINERAL DERIVATION FOR THE YEAR ENDED 31ST DECEMBER 2019

MONTH	VAT	13 % MINERAL DERIVATION	EXCHANGE RATE GAIN
	₦	₦	₦
JANUARY	1,097,854,351.99	1,559,724,945.13	-
FEBRUARY	-	-	-
MARCH	1,135,819,002.65	1,528,468,673.00	-
APRIL	1,057,758,847.54	1,618,089,841.47	444,628,773.24
MAY	2,056,003,393.06	3,036,907,169.20	14,373,552.61
JUNE	-	-	-
JULY	2,329,472,698.58	2,654,834,837.85	19,487,692.65
AUGUST	1,098,555,579.25	1,562,266,366.04	8,708,605.06
SEPTEMBER	933,773,387.06	1,373,856,142.13	-
OCTOBER	1,140,866,275.26	1,577,732,215.13	8,749,089.45
NOVEMBER	1,009,980,254.89	1,690,086,525.33	10,072,407.35
DECEMBER	952,185,637.07	1,570,307,931.33	7,321,340.79
<b>TOTAL</b>	<b>12,812,269,427.35</b>	<b>18,172,274,646.61</b>	<b>513,341,461.15</b>

## COMPLEMENTARY NOTES 3 OTHER REVENUE SOURCES FOR YEAR ENDED 31ST DECEMBER 2019

MONTH	EXCESS CRUDE	NDA & NKWORI REFUNDS	INTERNAL REVENUE
	₦	₦	₦
		-	2,625,633,757
JANUARY		8,491,493.57	2,409,630,190
FEBRUARY		8,491,493.57	2,794,386,948
MARCH		8,491,493.57	2,459,478,760
APRIL		=	5,939,643,700
MAY		=	2,250,365,211
JUNE		=	2,496,427,806
JULY		=	2,872,136,719
AUGUST		=	2,163,852,808
SEPTEMBER		=	2,657,989,765
OCTOBER		=	2,978,797,970
NOVEMBER		=	3,579,651,228
DECEMBER		25,474,480.71	35,227,994,863.09
<b>TOTAL</b>			





## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### COMPLEMENTARY NOTES 4 EXCESS BANK CHARGE REFUNDS, FSP BUDGET SUPPORT, PARIS CLUB REFUNDS FOR YEAR ENDED 31ST DECEMBER 2019

MONTH	EXCESS BANK CHARGES	OTHER FAAC FUNDS	REFUNDS (PARIS CLUB)
	₦	₦	₦
JANUARY	9,072,533.53	2,546,082,945.40	-
FEBRUARY	-	600,000,000.00	-
MARCH	53,518,174.59	593,807,757.08	-
APRIL	-	31,798,687.91	-
MAY	-	6,021,145,413.31	-
JUNE	-	-	-
JULY	-	31,698,687.91	-
AUGUST	-	-	-
SEPTEMBER	11,562,456.46	89,372,336.66	-
OCTOBER	-	229,648,406.05	-
NOVEMBER	-	130,457,777.18	-
DECEMBER	-	569,625,580.28	-
<b>TOTAL</b>	<b>74,153,165</b>	<b>10,843,637,592.78</b>	<b>-</b>

### COMPLEMENTARY NOTES 5 1% SPECIAL HEALTH INTERVENTION & NNPC REFUNDS FOR THE YEAR ENDED 31ST DECEMBER 2019

MONTH	1% SPECIAL HEALTH INTERVENTION	EQUALISATION FUND	NNPC REFUNDS
	₦		₦
JANUARY			
FEBRUARY			
MARCH			
APRIL			
MAY			101,667,508.46
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>101,667,508.46</b>



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### COMPLEMENTARY NOTES 7 PERSONNEL & OVERHEAD COST FOR YEAR ENDED 31ST DECEMBER 2019

MONTH	PERSONNEL COST	OVERHEAD COST	TOTAL
	₦	₦	₦
JANUARY	2,208,880,140.01	1,976,903,289.39	4,185,783,429.40
FEBRUARY	2,302,771,898.49	3,245,939,305.76	5,548,711,204.25
MARCH	2,201,137,318.72	2,689,551,748.55	4,890,689,067.27
APRIL	2,152,629,931.98	1,491,553,402.35	3,644,183,334.33
MAY	2,311,625,872.24	1,642,836,216.89	3,954,462,089.13
JUNE	2,163,210,441.94	2,198,674,202.07	4,361,884,644.01
JULY	2,066,733,463.81	2,322,659,602.83	4,389,393,066.64
AUGUST	1,955,427,220.18	2,409,649,765.26	4,365,076,985.44
SEPTEMBER	1,874,565,938.18	1,945,969,808.74	3,820,535,746.92
OCTOBER	1,961,389,322.81	2,884,994,572.50	4,846,383,895.31
NOVEMBER	1,898,190,008.04	2,193,518,571.41	4,091,708,579.45
DECEMBER	2,110,336,644.70	4,039,672,902.18	6,150,009,546.88
<b>TOTAL</b>	<b>25,206,898,201.10</b>	<b>29,041,923,387.93</b>	<b>54,248,821,589.03</b>

### COMPLEMENTARY NOTES 8 CONSOLIDATED REVENUE FUND CHARGES PENSION & GRATUITIES FOR YEAR ENDED 31ST DECEMBER 2019

MONTH	CRFC SALARIES	CP (EMPLOYER'S CONTRIBUTION)	PENSION	GRATUITIES	GRATUITIES
	₦	₦	₦	₦	₦
JANUARY	8,726,493.31	75,882,488.06	583,214,198.60	-	239,832.22
FEBRUARY	8,851,380.31	78,141,672.46	981,019,474.42	-	239,832.22
MARCH	9,528,921.26	78,081,464.48	1,436,025,297.03	3,000,000.00	-
APRIL	9,682,401.51	115,620,835.73	600,631,374.26	12,118,930.95	239,832.22
MAY	9,048,634.51	78,686,739.77	916,266,055.86	82,634,875.89	-
JUNE	9,173,422.01	77,354,029.35	217,617,120.73	42,322,487.28	-
JULY	9,173,646.01	78,748,767.40	694,824,667.20	60,942,108.60	239,832.22
AUGUST	9,173,646.01	79,286,857.09	1,005,530,624.40	54,545,262.48	239,832.22
SEPTEMBER	8,817,301.01	79,538,449.26	1,048,155,358.79	60,856,181.62	239,832.22
OCTOBER	9,067,099.01	80,672,095.23	1,459,124,038.94	20,395,278.55	239,832.22
NOVEMBER	9,028,034.51	80,244,181.85	1,044,220,845.92	81,580,174.41	239,832.22
DECEMBER	9,557,390.51	83,724,501.18	4,037,647,066.48	40,280,761.95	239,832.22
<b>TOTAL</b>	<b>109,828,369.97</b>	<b>985,982,081.86</b>	<b>14,024,276,122.63</b>	<b>458,676,061.73</b>	<b>2,158,489.98</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## COMPLEMENTARY NOTES 9 INTERNAL, EXTERNAL, GUARANTEED LOANS AND OTHER CONTRACTUAL OBLIGATIONS AS AT 31ST DECEMBER 2019

MONTH	SERVICING OF INTERNAL LOAN	SERVICING OF EXTERNAL LOAN	EDSG BONDS
	₦	₦	₦
JANUARY	415,427,568.74	-	
FEBRUARY	264,398,291.72	-	
MARCH	214,964,952.79	-	
APRIL	290,937,935.72	-	
MAY	421,206,658.97	-	
JUNE	308,882,344.79	-	
JULY	383,985,654.99	-	
AUGUST	428,137,647.73	-	
SEPTEMBER	467,928,396.11	-	
OCTOBER	567,677,862.09	-	
NOVEMBER	388,804,170.59	-	
DECEMBER	578,963,358.87	-	
<b>TOTAL</b>	<b>4,731,314,843.11</b>	<b>-</b>	<b>-</b>

## EDO STATE GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS

MONTH	BANK CHARGES	GUARANTEED LOANS	OTHER CONTRACTUAL OBLIGATIONS
	₦	₦	₦
JANUARY	20,204,104.83	32,381,600.30	
FEBRUARY	15,231,939.96	16,190,800.15	
MARCH	39,721,860.70	16,190,800.15	
APRIL	42,389,492.52	16,190,800.15	
MAY	14,145,971.24	16,190,800.15	
JUNE	14,249,233.30	16,190,800.15	
JULY	15,663,111.28	16,190,800.15	
AUGUST	12,739,379.30	16,190,800.15	
SEPTEMBER	29,886,304.59	42,682,377.27	
OCTOBER	15,909,012.78	103,876,150.97	
NOVEMBER	8,836,341.03	16,190,800.15	
DECEMBER	8,562,957.96	108,772,932.92	
<b>TOTAL</b>	<b>237,539,709.49</b>	<b>417,239,462.66</b>	<b>-</b>

## COMPLEMENTARY NOTES 11 BREAKDOWN OF OTHER OPERATING ACTIVITIES:

S/N	DETAILS	NOTES	AMOUNT	
1	ACTUAL CHANGE IN ACCRUED EXPENDITURE (CREDITORS) FOR THE YEAR	SUPPLEMENTARY NOTE 10C	9,272,092,135.81	
2	REPAYMENT FROM LGC ON ROLLOUT TECHNOLOGY	SUPPLEMENTARY NOTE 10A	69,553,431.46	9,341,654,567.27
	LESS CURRENT YEAR 2019 REPAYMENTS	SUPPLEMENTARY NOTE 10E	(43,500,000.00)	
	INFRASTRUCTURE	SUPPLEMENTARY NOTE 10E	(963,698,586.16)	
	BUILDING			(1,007,198,586.16)
	<b>TOTAL OTHER OPERATING ACTIVITIES</b>			<b>8,334,446,981.11</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## COMPLEMENTARY NOTES 12 PURCHASE AND CONSTRUCTION OF ASSETS

SECTOR		₦
Administrative Sector		6,748,861,295.39
Economic Sector		47,714,227,421.09
Law & Justice Sector		154,463,260.00
Social Sector		21,702,436,582.60
<b>Total</b>		<b>76,319,988,559.08</b>

## COMPLEMENTARY NOTES 13 PROCEEDS OF LOANS AND OTHER CAPITAL RECEIPTS

SECTOR		₦
External Loans (DPO)		10,739,069,412.00
Internal Loans		868,385,785.27
Domestic Grants		8,313,648,512.33
Foreign Grants		1,992,574,026.98
<b>Total</b>		<b>21,913,677,736.58</b>

## COMPLEMENTARY NOTES 14 LOAN REPAYMENT

		₦
Bank Charges		237,539,709.49
Guaranteed Loans		417,239,462.66
Other Contractual Obligations		-
Servicing of Internal Loans		4,731,314,843.11
Servicing of External Loans		
EDSG Bond Repayment		
<b>Total</b>		<b>5,386,094,015.26</b>

## COMPLEMENTARY NOTES 15

### FIRST BANK NIG. PLC MISSION ROAD BENIN CITY ACCOUNT NO 1102900729321 (IRO NIGERIA PETROLEUM DEVELOPMENT COMPANY) WHT & INTEREST

		₦
Jan. 2012 WHT		
Jan. - Dec. 2013 Interest		
\$19,428@ 15=156.00		3,030,769.58
<b>Total</b>		<b>3,030,769.58</b>
<b>Derecognized Amount</b>		<b>(3,030,769.58)</b>
		<b>-</b>



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## COMPLEMENTARY NOTES 16 MINISTRIES AND PARASTATALS (PERSONNEL COST)

2018 ACTUAL	Ministry/Department/Parastatal	YEAR ENDED DECEMBER 2019			Savings N
		Actual N	2019 Budget N	Excess N	
50,888,891	<b>Ministry of Communication &amp; Orientation</b>	36,131,003.03	60,000,000.00	-	23,868,996.97
172,275,749	Edo Broadcasting Service (EBS)	131,457,287.34	210,000,000.00	-	78,542,712.66
117,156,120	Bendel Newspapers Limited	108,916,584.50	160,000,000.00	-	51,083,415.50
<b>340,320,761</b>	<b>Total</b>	<b>276,504,874.87</b>	<b>430,000,000.00</b>	-	<b>153,495,125.13</b>
305,041,608	<b>Ministry of Agric. &amp; Natural Resources</b>	271,447,045.11	380,000,000.00	-	108,552,954.89
72,298,376	College of Agriculture Iguoriakhi	220,000,000.00	220,000,000.00	-	220,000,000.00
8,885,287	College of Agriculture Agenebode	100,000,000.00	100,000,000.00	-	100,000,000.00
-	College of Agriculture Uromi	100,000,000.00	100,000,000.00	-	100,000,000.00
-	Edo State Agric. Development Program	22,000,000.00	30,000,000.00	-	8,000,000.00
-	Edo State Committee on Community Farms	-	-	-	-
-	Tree Crop Unit	-	-	-	-
<b>386,225,271</b>	<b>Total</b>	<b>293,447,045.11</b>	<b>830,000,000.00</b>	-	<b>536,552,954.89</b>
203,567,842	Edo State Traffic Management Agency	87,618,361.50	300,000,000.00	-	212,381,638.50
<b>203,567,842</b>	<b>Total</b>	<b>87,618,361.50</b>	<b>300,000,000.00</b>	-	<b>212,381,638.50</b>
41,035,994	<b>Ministry of Energy &amp; Water Resources</b>	59,662,308.66	70,000,000.00	-	10,337,691.34
254,505,081	Edo State Urban Water Board	223,490,234.81	350,000,000.00	-	126,509,765.19
28,136,958	Rural Electricity Board	25,999,687.44	62,000,000.00	-	36,000,312.56
<b>323,678,034</b>	<b>Total</b>	<b>309,152,230.91</b>	<b>482,000,000.00</b>	-	<b>172,847,769.09</b>
48,544,898	<b>Ministry of Arts, Culture and Diaspora Affairs</b>	49,047,099.62	60,000,000.00	-	10,952,900.38
20,147,588	Edo State Council for Arts & Culture	18,590,365.44	40,000,000.00	-	21,409,634.56
-	Tourism Board	-	-	-	-
<b>68,692,486</b>	<b>Total</b>	<b>67,637,465.06</b>	<b>100,000,000.00</b>	-	<b>32,362,534.94</b>
93,819,392	<b>Ministry of Physical Planning &amp; Urban Dev.</b>	108,102,455.72	120,000,000.00	-	11,897,544.28
86,762	Edo State Dev. & Property Agency	-	-	-	-
<b>93,906,154</b>	<b>Total</b>	<b>108,102,455.72</b>	<b>120,000,000.00</b>	-	<b>11,897,544.28</b>



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

YEAR ENDED DECEMBER 2019						
2018 ACTUAL	Ministry/Department/Parastatal	Actual ₦	2019 Budget ₦	Excess ₦	Savings ₦	
158,017,240	Ministry of Youths, Sports & Special Duties	67,732,798.97	103,000,000.00	-	35,267,201.03	
447,905,339	Edo State Sports Commission	395,303,048.26	550,000,000.00	-	154,696,951.74	
	Youth Development/Empowerment	-	-	-	-	
	Preparation for National Sports Festival	-	-	-	-	
	Football Academy	-	-	-	-	
<b>605,922,579</b>	<b>Total</b>	<b>463,035,847.23</b>	<b>653,000,000.00</b>	-	<b>189,964,152.77</b>	
65,488,227	Ministry of WA and Social Development	57,948,930.04	70,000,000.00	-	12,051,069.96	
-	Christian Pilgrim Welfare Board	-	-	-	-	
-	Muslim Pilgrim Welfare Board	-	-	-	-	
528,300	State Emergency Management Agency	-	-	-	-	
1,286,000	Skill Acquisition Centre/Treated/Cured Lunatics	-	-	-	-	
-	Remand Homes	-	-	-	-	
-	Rehabilitation of Destitutes	-	-	-	-	
200,000	Orphans and Vulnerable Children	-	-	-	-	
-	Child Right Law (Committee on Implementation)	-	-	-	-	
-	Project Charilove	-	-	-	-	
-	Committee on Human Trafficking	-	-	-	-	
-	Celebration/Act of United Nations Res.	-	-	-	-	
-	Women Fund for Economic Empowerment/Pub	-	-	-	-	
<b>67,502,527</b>	<b>Total</b>	<b>57,948,930.04</b>	<b>70,000,000.00</b>	-	<b>12,051,069.96</b>	
249,937,944	Ministry of Education	157,071,245.35	250,000,000.00	-	92,928,754.65	
-	Agency for Adults and Non-formal Education	145,216.96	10,000,000.00	-	9,854,783.04	
3,054,000,000	Ambrose Alli University, Ekpoma	3,054,000,000.00	3,500,000,000.00	-	446,000,000.00	
1,199,104,809	Edo University Iyambo	1,200,000,000.00	1,400,000,000.00	-	200,000,000.00	
552,176,233	College of Education, Ekiadolor	-	-	-	-	
17,204,338	Michael Imoudu Inst. Of Physical Edtl., Afuze	8,164,370.06	20,000,000.00	-	11,835,629.94	
97,281,516	Institute of Continuing Education	-	45,000,000.00	-	45,000,000.00	
6,393,904,669	Post Primary Education Board	4,846,465,458.32	5,855,000,000.00	-	1,008,534,541.68	
-	Ethiopo Publishing Corp. Benin City	-	-	-	-	



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

2018 ACTUAL	Ministry/Department/Parastatal	YEAR ENDED DECEMBER 2019			Savings N
		Actual N	2019 Budget N	Excess N	
28,384,010	State Library Board	23,574,823.59	50,000,000.00	-	26,425,176.41
304,360,233	Edo State Polytechnic, Usen	424,193,291.07	599,109,578.35	-	174,916,287.28
291,290,523	College of Education, Igbeken	300,708,268.37	706,982,644.00	-	406,274,375.63
192,411,327	Board for Technical Education, Benin City	207,824,993.63	350,000,000.00	-	142,175,006.37
396,154,154	Tayo Akpaia University of Education	1,028,641,648.30	1,700,000,000.00	-	671,358,351.70
137,148,274	State Universal Basic Education Board	95,298,217.23	185,000,000.00	-	89,701,782.77
<b>12,913,358,030</b>	<b>Total</b>	<b>11,346,087,532.88</b>	<b>14,671,092,222.35</b>	-	<b>3,325,004,689.47</b>
<b>223,359,661</b>	<b>Ministry of Health</b>	<b>418,797,737.31</b>	<b>350,000,000.00</b>	<b>68,797,737.31</b>	-
3,873,392,301	Hospital Management Board	3,925,109,136.13	4,600,000,000.00	-	674,890,863.87
-	Traditional Medicine Board	-	-	-	-
22,335,000	Ossiomia Leposarium	8,370,000.00	23,000,000.00	-	14,630,000.00
-	Sickle Cell Centre	-	-	-	-
-	Medical Assistance	-	-	-	-
<b>4,119,086,962</b>	<b>Total</b>	<b>4,352,276,873.44</b>	<b>4,973,000,000.00</b>	<b>68,797,737.31</b>	<b>689,520,863.87</b>
-	<b>Edo State Public Procurement Agency</b>	-	-	-	-
16,588,816	Edo State Public Procurement Agency	19,270,329.71	40,000,000.00	-	20,729,670.29
<b>16,588,816</b>	<b>Total</b>	<b>19,270,329.71</b>	<b>40,000,000.00</b>	-	<b>20,729,670.29</b>
19,029,468	<b>Ministry of Environment and Public Utilities</b>	134,730,436.77	200,000,000.00	-	65,269,563.23
140,986,868	Edo State Environment & Waste Mgt Board	9,012,275.11	-	9,012,275.11	-
-	Beautification of Towns/Cities	-	-	-	-
-	Market Sanitation	-	-	-	-
-	Environmental Education	-	-	-	-
<b>160,016,335</b>	<b>Total</b>	<b>143,742,711.88</b>	<b>200,000,000.00</b>	<b>9,012,275.11</b>	<b>65,269,563.23</b>
-	State Tenders Board	-	-	-	-
<b>19,298,865,798</b>	<b>GRAND TOTAL</b>	<b>17,505,554,328.64</b>	<b>22,869,092,222.35</b>	<b>77,810,012.42</b>	<b>5,422,077,576.38</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## COMPLEMENTARY NOTES 17 MINISTRIES AND PARASTATALS (OVERHEAD COST)

		YEAR ENDED DECEMBER 2019			
	Ministry/Department/Parastatal	Actual ₦	Budget ₦	Excess ₦	Savings ₦
25,886,250	<b>Ministry of Communication &amp; Orientation</b>				
108,753,365	Edo Broadcasting Service (EBS)	40,556,213.20	145,000,000.00	-	104,443,786.80
-	Bendel Newspapers Limited	55,595,591.98	-	55,595,591.98	-
<b>134,639,615</b>	<b>Total</b>	<b>157,125,342.18</b>	<b>145,000,000.00</b>	<b>116,569,128.98</b>	<b>104,443,786.80</b>
22,254,200	<b>Ministry of Agric. &amp; Natural Resources</b>				
705,000	College of Agriculture Iguoriakhi	19,019,846.00	45,000,000.00	-	25,980,154.00
-	College of Agriculture Agemebode	16,598,894.64	30,000,000.00	-	13,401,105.36
-	College of Agriculture Uromi	3,315,608.48	20,000,000.00	-	16,684,391.52
-	Edo State Agric. Development Program	1,651,000.00	20,000,000.00	-	20,000,000.00
-	Edo State Committee on Communal Farms	700,000.00	5,000,000.00	-	3,349,000.00
-	Tree Crop Unit	-	-	700,000.00	-
<b>22,959,200</b>	<b>Total</b>	<b>41,285,349.12</b>	<b>120,000,000.00</b>	<b>700,000.00</b>	<b>79,414,650.88</b>
80,274,000	Edo State Traffic Management Agency	64,958,345.87	80,000,000.00	-	15,041,654.13
<b>80,274,000</b>	<b>Total</b>	<b>64,958,345.87</b>	<b>80,000,000.00</b>	-	<b>15,041,654.13</b>
12,072,750	<b>Ministry of Energy &amp; Water Resources</b>				
12,000,000	Edo State Urban Water Board	22,507,701.60	30,000,000.00	-	7,492,298.40
3,803,432	Rural Electricity Board	12,905,561.60	17,000,000.00	-	4,094,438.40
<b>27,876,182</b>	<b>Total</b>	<b>37,516,671.68</b>	<b>52,000,000.00</b>	-	<b>14,483,328.32</b>
20,440,650	<b>Ministry of Arts, Culture and Diaspora Affairs</b>				
3,600,000	Edo State Arts Council	36,245,161.60	45,000,000.00	-	8,754,838.40
-	Tourism Board	3,243,000.00	8,000,000.00	-	4,757,000.00
<b>24,040,650</b>	<b>Total</b>	<b>39,488,161.60</b>	<b>56,000,000.00</b>	-	<b>16,511,838.40</b>
24,731,578	<b>Ministry of Physical Planning &amp; Urban Dev.</b>				
21,097,633	Edo State Dev. & Property Agency	37,212,145.64	30,000,000.00	7,212,145.64	-
<b>45,829,211</b>	<b>Total</b>	<b>48,718,307.24</b>	<b>70,000,000.00</b>	<b>7,212,145.64</b>	<b>28,493,838.40</b>



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		YEAR ENDED DECEMBER 2019			
	Ministry/Department/Parastatal	Actual N	Budget N	Excess N	Savings N
58,707,500	<b>Ministry of Youths, Sports &amp; Special Duties</b>	22,004,045.52	65,000,000.00	-	42,995,954.48
66,062,500	Edo State Sports Commission	6,883,894.64	70,000,000.00	-	63,116,105.36
-	Youth Development/Empowerment	-	-	-	-
-	Preparation for National Sports Festival	-	-	-	-
-	Football Academy	-	15,000,000.00	-	15,000,000.00
<b>124,770,000</b>	<b>Total</b>	<b>28,887,940.16</b>	<b>150,000,000.00</b>	-	<b>121,112,059.84</b>
56,905,100	<b>Ministry of WA and Social Development</b>	635,137,261.60	40,000,000.00	595,137,261.60	-
485,800	Christian Pilgrim Welfare Board	489,043.40	5,000,000.00	-	4,510,956.60
180,000	Muslim Pilgrim Welfare Board	4,500,144.64	5,000,000.00	-	499,855.36
60,000	State Emergency Management Agency	5,683,093.40	10,000,000.00	-	4,316,906.60
5,628,300	Skill Acquisition Centre/Treated/Cured Lunatics	5,500,000.00	20,000,000.00	-	14,500,000.00
9,840,000	Remand Homes	5,871,072.32	10,000,000.00	-	4,128,927.68
-	Rehabilitation of Destitutes	6,836,000.00	10,000,000.00	-	3,164,000.00
1,800,000	Orphans and Vulnerable Children	1,572,057.86	10,000,000.00	-	8,427,942.14
-	Child Right Law(Committee on Implementation)	140,200.00	4,000,000.00	-	3,859,800.00
9,500,000	Project Charilove	8,150,723.20	15,000,000.00	-	6,849,276.80
-	Committee on Human Trafficking and others	39,571,000.00	148,000,000.00	-	108,429,000.00
-	Celebration/Act of United Nations Res.	-	3,000,000.00	-	3,000,000.00
-	Women Fund for Economic Empowerment/Pub	490,000.00	5,000,000.00	-	4,510,000.00
<b>84,399,289</b>	<b>Total</b>	<b>713,940,596.42</b>	<b>285,000,000.00</b>	<b>595,137,261.60</b>	<b>166,196,605.18</b>
4,811,625,088	<b>Ministry of Education</b>	132,868,855.56	50,000,000.00	82,868,855.56	-
5,400,000	Agency for Adults and Non-formal Education	2,742,216.96	-	2,742,216.96	-
-	Ambrose Alli University, Ekpoma	5,171,875,583.39	-	5,171,875,583.39	-
-	Edo University Iyamho	1,200,648,229.07	-	1,200,648,229.07	-
-	College of Education, Ekiadolor	-	-	-	-
-	Michael Imoudu Inst. Of Physical Edu., Afize	-	-	-	-
-	Institute of Continuing Education	-	-	-	-
52,983,430	Post Primary Education Board	39,165,467.43	80,000,000.00	-	40,834,532.57
-	Ethiopo Publishing Corp. Benin City	-	-	-	-



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		YEAR ENDED DECEMBER 2019			
	Ministry/Department/Parastatal	Actual	Budget	Excess	Savings
		N	N	N	N
4,262,500	State Library Board	3,001,730.80	5,000,000.00	-	1,998,269.20
3,000,000	Edo State Polytechnic, Usen	76,847,790.00	200,000,000.00	-	123,152,210.00
7,473,650	College of Education, Igueben	23,403,980.80	200,000,000.00	-	176,596,019.20
-	Board for Technical Education, Benin City	9,102,894.48	10,000,000.00	-	897,105.52
2,093,250	State Universal Education Board	24,642,035.00	-	24,642,035.00	-
14,400,000	Tayo Akpaia University of Education	18,242,184.20	30,000,000.00	-	11,757,815.80
<b>4,901,237,918</b>	<b>Total</b>	<b>6,702,540,957.69</b>	<b>575,000,000.00</b>	<b>6,482,776,919.98</b>	<b>355,235,952.29</b>
489,172,870	<b>Ministry of Health including SSC &amp; PHC</b>	742,824,635.76	110,000,000.00	632,824,635.76	-
144,000,000	Hospital Management Board	121,333,208.33	200,000,000.00	-	78,666,791.67
-	Traditional Medicine Board	-	4,000,000.00	-	4,000,000.00
6,895,000	Ossiomma Leposarium	1,320,000.00	25,000,000.00	-	23,680,000.00
2,400,000	Sickle Cell Centre	650,000.00	5,000,000.00	-	4,350,000.00
-	Medical Assistance	2,500,000.00	50,000,000.00	-	47,500,000.00
<b>642,467,870</b>	<b>Total</b>	<b>868,627,844.09</b>	<b>394,000,000.00</b>	<b>632,824,635.76</b>	<b>158,196,791.67</b>
-	<b>Edo State Public Procurement Agency</b>	-	-	-	-
17,306,250	Edo State Public Procurement Agency	23,248,909.20	50,000,000.00	-	26,751,090.80
<b>17,306,250</b>	<b>Total</b>	<b>23,248,909.20</b>	<b>50,000,000.00</b>	<b>-</b>	<b>26,751,090.80</b>
59,463,320	<b>Ministry of Environment and Public Utilities</b>	32,971,312.25	169,000,000.00	-	136,028,687.75
13,762,178	Edo State Environment & Waste Mgt Board	4,560,956.96	30,000,000.00	-	25,439,043.04
-	Beautification of Towns/Cities	5,181,121.93	10,000,000.00	5,181,121.93	-
-	Market Sanitation	1,671,250.00	10,000,000.00	1,671,250.00	-
-	Environmental Education	1,378,700.00	2,000,000.00	-	621,300.00
<b>73,225,498</b>	<b>Total</b>	<b>45,763,351.14</b>	<b>221,000,000.00</b>	<b>6,852,371.93</b>	<b>162,089,029.79</b>
-	State Tender Board	1,520,000.00	3,000,000.00	-	1,480,000.00
<b>6,179,025,683</b>	<b>GRAND TOTAL</b>	<b>8,750,372,877.19</b>	<b>2,201,000,000.00</b>	<b>7,842,072,463.89</b>	<b>1,249,450,677.50</b>



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

### BUDGETARY PERFORMANCE REVIEW LEGAL AUTHORITY FOR 2019 BUDGET

The Edo had a deficit budget of ₦183,744,326,962.19 in 2019 which was passed by the Edo State House of Assembly on the 19<sup>th</sup> December, 2018 and assented to by the Governor, His Excellency Godwin Nogheghase Obaseki. The Budget as then passed was made up of;

<u>Description</u>	<u>Amount N</u>	<u>%</u>
Projected Revenue	156,394,326,962.19	85
Deficit financing	27,350,000,000.00	15
Projected Funds from all sources	<b>183,744,326,962.19</b>	<b>100</b>
Recurrent Expenditure	80,802,058,285.59	44
Capital Expenditure	102,942,268,676.60	56
Projected total Expenditure	<b>183,744,326,962.19</b>	<b>100</b>

In comparison the budget of 2019 as revised was ₦22,776,996,518.67 higher than 2018 approved deficit budget of ₦160,967,330,443.52.

#### **5.1 REVENUE PERFORMANCE IN 2019**

The Revenue Performance of the Budget for the year ended 31<sup>st</sup> December 2019 is broken down as follows;

<u>Details</u>	<u>Budget ₦</u>	<u>Actual ₦</u>	<u>% Performance</u>	<u>2018 Actual</u>
<b>Opening</b>	3,000,000,000.00	-	-	-
Statutory Allocation	44,250,852,610.92	38,710,960,471.89	87%	40,247,998,399.33
13% Mineral derivation	21,377,971,325.44	18,172,274,646.61	85%	36,899,919,109.82
Budget Augmentation	800,000,000.00	-	-	-
Exchange Rate Gain	1,034,477,573.38	513,341,461.15	50%	1,718,835,655.18
Funds Advanced to States	599,828,449.21	-	-	-
Excess bank charges distribution	200,000,000.00	74,153,164.58	37%	36,080,071.86
Budget Support	500,000,000.00	-	-	700,000,000.00
London/Paris Club Refund	3,500,000,000.00	-	-	-
Other FAAC Funds	13,629,490,586.74	10,843,637,591.78	80%	85,579,796.76
Value Added Tax (VAT)	13,000,000,000.00	12,812,269,427.35	99%	12,021,432,249.21
Excess Crude	500,000,000.00	-	-	751,753,285.51
Independent Revenue (IGR)	42,701,706,416.50	35,227,994,863.09	82%	29,621,485,725.70
Aids & Grants	9,300,000,000.00	10,306,222,539.31	111%	9,958,045,804.63
Capital Receipts	2,000,000,000.00	11,607,455,197.27	580%	19,866,123,587.24
<b>Total</b>	<b>156,394,326,962.19</b>	<b>138,395,451,352.20</b>	<b>88%</b>	





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The above table shows the details of State Revenue Codes and the amount of revenue generated from each code and the total at the end of the year. The total revenue realized at the end of the year stood at ₦138,395,451,352.20 as against projected revenue of ₦156,394,326,962.19. This represents 88% level of performance as against 101% recorded in year 2018. A breakdown of the total revenue generated in the year ended 31<sup>st</sup> December 2019 consisted of Independent Revenue of ₦35,227,994,863.09 as against projection of ₦42,701,706,416.50 representing 82% performance while ₦103,167,456,489.11 was generated from other sources representing 91% level of performance as against projection of ₦113,692,620,545.69.

The independent Revenue of year 2019 increased by 19% when compared with 2018 figure. This could be traced to increase in Personal taxes, Fees, and investment income. This increase in performance can further be built upon by the State by encouraging Public/Private partnership in the Solid Mineral and Tourism Sectors of the Economy. This type of Partnership can also be encouraged in the transport Sector by constructing parking lots in different parts for Trailers and big vehicles where fees can be collected on daily basis and hence the revenue of the State would thus be improved upon.

### (a) SHORTFALL IN INTERNALLY GENERATED REVENUE (IGR):

Code	Details	Approved Estimate(₦)	Actual (₦)	Shortfall (₦)
12010101	Personal Taxes	28,776,589,349.75	21,621,118,919.22	7,155,470,430.53
12020400	Fees	11,060,458,000.00	10,432,220,399.56	628,237,600.44
12020500	Fines	402,260,000.00	34,002,909.37	368,257,090.63
12020600	Sales	908,750,000.00	101,426,908.91	807,323,091.09
12020800	Rent on Govt. Property	112,862,573.50	6,202,162.56	106,660,410.94
12021200	Interest	150,000,000.00	9,557,225.64	140,442,774.36
12021300	Re-imbursement	172,500,000.00	41,052,129.64	131,447,870.36
	<b>Total</b>	<b>41,583,919,923.25</b>	<b>32,245,580,654.90</b>	<b>₦9,338,339,268.35</b>

The Management of Edo State Internal Revenue Service is encouraged to still make greater efforts to improve on these and other areas that need improvement in order to further boost the internally generated revenue of the State especially now that Allocation from FAAC has drastically reduced due to the



## REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

prevalence of Coronavirus that has affected economic and social activities globally.

### **SHORTFALL IN EXTERNAL/DEPENDENT SOURCES (FEDERAL ACCOUNT ALLOCATION SOURCES):**

Audit investigation of the External or dependent sources revealed that the Statutory Allocation Sector with a 87% level of performance recorded a shortfall of ₦5,539,927,739.03 when compared with the budgetary provision of ₦44,250,852,610.92. 13% Mineral Derivation performance of 85% also recorded a shortfall of ₦3,205,696,678.83 when compared with a budgetary provision of ₦21,377,971,325.44. These shortfalls could be traced to the fluctuations in Prices in the World Oil Market.

### **5.2 FIVE YEAR COMPARATIVE ANALYSIS OF REVENUE**

The table below shows Comparative Analysis of Revenue for the past five years.

REVENUE CODE	DESCRIPTION	ACTUAL REVENUE PERFORMANCE IN 2015 (N)	ACTUAL REVENUE PERFORMANCE IN 2016 (N)	ACTUAL REVENUE PERFORMANCE IN 2017 (N)	ACTUAL REVENUE PERFORMANCE IN 2018 (N)	ACTUAL REVENUE PERFORMANCE IN 2019 (N)
<b>STATUTORY ALLOCATION</b>						
11010101	Statutory Allocation	28,046,750,843.54	21,313,152,809.13	27,037,747,558.95	40,247,998,399.33	36,710,960,471.89
11010106	13% Mineral Derivation	10,424,620,327.29	4,000,602,573.36	7,394,300,488.31	20,890,680,537.77	16,172,274,646.61
11010105	Budget Augmentation	-	-	-	-	-
11010108	Exchange rate gain	930,979,795.53	2,214,036,130.51	2,483,672,180.80	1,718,835,655.16	513,341,461.15
11010107	FSP Budget support	-	-	-	700,000,000.00	-
11010118	NDA and Nkworji Refund	-	-	-	101,897,922.58	25,474,480.71
11010112	Refund of Paris Club	-	7,018,753,974.18	7,547,047,284.04	8,521,793,509.04	-
11010501	FG Loan (Bailout) to pay Salaries	12,407,863,944.80	-	-	-	-
11010108	NNPC Refund	49,496,162.25	-	-	118,237,151.35	101,667,508.46
11010113	Other FG FAAC Refund	-	-	-	-	10,843,637,591.78
11010109	Subsidy Re-investment Programme	-	-	98,629,240.44	-	-
11010110	Refund by River State	-	76,423,442.13	-	-	-
11010111	Non-oil Revenue	2,273,068,454.35	-	101,897,922.84	-	-
11010112	Excess Bank Charges	-	19,493,984.05	-	-	74,153,164.38
	1% Special Health intervention	-	-	-	85,579,796.76	-
	Excess Bank Charges	-	-	-	36,080,071.86	-
11010201	V.A.T	8,231,782,786.80	8,861,221,262.08	10,593,815,391.12	12,021,432,249.21	12,812,269,427.35
11010301	Excess crude oil	342,020,907.09	1,651,115,704.52	2,209,381,196.12	751,753,285.51	-
11010801	Capital Refund	22,800,000.00	-	-	-	-
11010701	Pension	69,324,334.86	-	-	-	-
	Re-imburement	-	-	-	-	-
	<b>Sub-Total =</b>	<b>62,798,707,549.91</b>	<b>45,154,799,869.96</b>	<b>57,466,691,262.65</b>	<b>85,194,288,578.59</b>	<b>81,253,778,752.48</b>
<b>Independent Sources</b>						
12010101	Personal Taxes	12,792,775,595.61	13,651,121,218.93	16,956,517,071.84	19,759,246,294.23	21,621,118,919.22
12020100	Licenses	513,609,888.15	596,220,297.96	506,612,818.56	590,621,093.97	663,974,188.50
12020400	Fees	5,584,832,173.46	8,064,281,451.67	8,907,106,147.09	9,009,249,458.99	10,432,220,399.56
12020500	Fines	3,204,775.92	1,762,704.50	-	30,461,129.06	34,002,909.37
12020600	Sales	361,576,063.59	2,097,000.00	325,000.00	4,801,370.00	101,426,908.91
12020700	Earnings	330,811,882.56	515,457,918.64	8,130,925.00	69,848,957.06	627,525,822.80



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REVENUE CODE	DESCRIPTION	ACTUAL REVENUE PERFORMANCE IN 2015 (N)	ACTUAL REVENUE PERFORMANCE IN 2016 (N)	ACTUAL REVENUE PERFORMANCE IN 2017 (N)	ACTUAL REVENUE PERFORMANCE IN 2018 (N)	ACTUAL REVENUE PERFORMANCE IN 2019 (N)
12020800	Rent on Govt. Prop.	148,061,388.90	107,860,075.51	59,918,516.44	9,443,639.75	6,202,162.56
12020900	Rent on land & others	83,314,216.88	15,020,406.02	30,071,055.28	-	130,950,170.51
12021100	Investment income	4,708,081.71	1,574,761.96	27,634,232.24	-	1,539,964,026.38
12021200	Interest	527,695.69	21,857,464.26	371,594,855.09	109,484,593.18	9,557,225.64
12021300	Re-imburement	5,170,043.00	1,122,677.40	3,713,765.84	9,164,151.90	41,052,129.64
12021200	Exchange rate gain	-	-	69,112,294.70	-	-
12021300	Miscellaneous	280,737,150.34	64,851,066.31	253,297,499.33	29,165,037.54	-
	Independent Revenue Total. =	20,109,329,055.81	N23,043,227,043.16	N27,194,034,181.21	29,621,485,725.70	35,227,994,863.09
	Grand Total =	82,908,036,605.72	N68,198,026,913.12	84,660,725,443.86	114,815,774,304.29	116,481,773,815.57

The table above shows the comparative analysis of revenue for the past five years (year 2015 - 2019). From the table statutory allocation which decreased by 24% from ₦28,046,750,843.54 in year 2015 to ₦21,313,152,809.13 in year 2016, also increased by 27% from ₦21,313,152,809.13 in year 2016 to ₦27,037,747,558.95 in year 2017. There was also a significant increase of 49% in this revenue code from ₦27,037,747,558.95 in year 2017 to ₦40,247,998,399.33 in year 2018. However, there was a little decrease of 4% in this code from ₦40,247,998,399.33 in year 2018 to ₦38,710,960,471.89 in year 2019.

Similarly, the 13% Mineral Derivation followed the same pattern of movement. Revenue in this code decreased by 62% from ₦10,424,620,327.29 in year 2015 to ₦4,000,602,573.36 in year 2016. There was a significant increase of 85% in this code again from ₦4,000,602,573.36 in year 2016 to ₦7,394,300,488.31 in year 2017. This further increased significantly by 183% from ₦7,394,300,488.31 in year 2017 to ₦20,890,680,537.77 in year 2018. However, there was a 13% decrease from ₦20,890,680,537.77 in year 2018 to ₦18,172,274,646.61 in year 2019.

Exchange rate gain increased significantly by 138% from ₦930,979,795.53 in year 2015 to ₦2,214,036,130.51 in year 2016. This further increased by 12% from ₦2,214,036,130.51 in year 2016 to ₦2,483,672,180.80 in year 2017. However, this decreased by 31% from ₦2,483,672,180.80 in year 2017 to ₦1,718,835,655.18 in year 2018. This further decreased significantly by 70% from ₦1,718,835,655.18 in year 2018 to ₦513,341,461.15 in year 2019.

Value Added Tax increased by 8% from ₦8,231,782,780.60 in year 2015 to ₦8,861,221,252.08 in year 2016. This further increased by 20% from ₦8,861,221,252.08 in year 2016 to ₦10,593,815,391.12 in year 2017. There was





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still a small increase of 13% on this from ₦10,593,815,391.12 in year 2017 to ₦12,021,432,249.21 in year 2018. This further increased marginally by 7% from ₦12,021,432,249.21 in year 2018 to ₦12,812,269,427.35 in year 2019.

With respect to Independent Revenue, Personal Income Tax increased by 7% from ₦12,792,775,595.61 in year 2015 to ₦13,651,121,218.93 in year 2016. The collection further increased by 24% from ₦13,651,121,218.93 in year 2016 to ₦16,956,517,071.64 in year 2017. From 2017 to 2018, the revenue here increased by 17% from ₦16,956,517,071.64 to ₦19,759,246,294.23 in year 2018. This further increased by 9% from ₦19,759,246,294.23 in year 2018 to ₦21,621,118,919.22 in year 2019.

Licenses increased by 16% from ₦513,609,988.15 in year 2015 to ₦596,220,297.96 in year 2016. However, this decreased by 15% from ₦596,220,297.96 in year 2016 to ₦506,612,818.56 in year 2017. Conversely, there was increase of 17% again from ₦506,612,818.56 in year 2017 to ₦590,621,093.97 in year 2018. This further increased by 16% from ₦590,621,093.97 in year 2018 to ₦683,974,188.50 in year 2019.

Fees collection increased by 44% from ₦5,584,832,173.46 in year 2015 to ₦8,064,281,451.67 in year 2016. From 2016 there was a little increase of 10% from ₦8,064,281,451.67 to ₦8,907,106,147.09 in year 2017. From here there was a marginal increase of 1% from ₦8,907,106,147.09 in year 2017 to ₦9,009,249,458.99 in year 2018. Happily, there was a good increase of 15% from ₦9,009,249,458.99 in year 2018 to ₦10,432,220,399.56 in year 2019.

In conclusion, it is advised that efforts should be made to sustain areas that are experiencing increases while more efforts should be deployed to improve on the deficient areas.

### 5.3 RECURRENT EXPENDITURE

The total Recurrent expenditure for the year ended 31<sup>st</sup> December, 2019 as obtained in supplementary notes 2, 3 and 4 of the General Purpose Financial Statement from Accountant-General's Statements was put at ₦80,594,245,391.20, which is ₦207,812,894.39 lower than the projected recurrent expenditure of ₦80,802,058,285.59.





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Percentage distribution of the recurrent expenditure component is as follows:

	₦	
Personnel Cost	25,316,726,571.07	31.%
Overhead Cost	29,041,923,387.93	36.%
Consolidated Revenue Fund Charges	<u>26,235,595,432.20</u>	<u>33.%</u>
Total =	<u>₦80,594,245,391.20</u>	<u>100%</u>

There was overall savings of N207,812,894.39 in the Recurrent Expenditure profile of 2019 as detailed below.

Description	Budget	Actual Expenditure	Saving (Excess)
	₦	₦	₦
Personnel Cost	31,806,066,759.17	25,316,726,571.07	6,489,340,188.10 Savings
Overhead Cost	23,997,273,681.24	29,041,923,387.93	(5,044,649,706.69) Excess
Consolidated Revenue Fund Charges	<u>24,998,717,845.18</u>	<u>26,235,595,432.20</u>	<u>(1,236,877,587.02) Excess</u>
Total =	<u>₦80,802,058,285.59</u>	<u>₦80,594,245,391.20</u>	<u>₦207,812,894.39</u>

Furthermore, the 2019 Recurrent Expenditure of ₦80,594,245,391.20 was ₦10,392,590,496.50 (15%) higher than the 2018 Recurrent Expenditure of ₦70,201,654,894.70 as indicated in the table below:

Recurrent Expenditure	2018 Actual Expenditure	2019 Actual Expenditure	Saving (Excess)
	₦	₦	₦
Personnel Cost	25,058,338,448.46	25,316,726,571.07	(258,388,122.61)
Overhead Cost	25,171,258,760.56	29,041,923,387.93	(3,870,664,627.37)
CRF Charges	19,972,057,685.68	26,235,595,432.20	(6,263,537,746.52)
Total (Net)	₦70,201,654,894.70	₦80,594,245,391.20	₦10,392,590,496.50

### 5.4 (a) MINISTRIES, DEPARTMENTS AND AGENCIES BUDGET PERFORMANCE PERSONNEL

CODE	DESCRIPTION	BUDGET			ACTUAL	ACTUAL AS % OF BUDGET
		INITIAL	SUPPLEMENTARY	FINAL		
<b>ADMINISTRATIVE SECTOR</b>						
0-1111300100	Dept. Of Govt. House & Protocol (GHP)	120,000,000.00	-	120,000,000.00	64,190,438.54	53%
0-11100100100	Office of the Governor (OEG)			-		0%
0-11100100900	Edos State Rapid Response Agency (RRA)			-		0%
0-11100100200	Office of the Deputy Governor	30,000,000.00	5,000,000.00	35,000,000.00	111,776,756.81	319%



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CODE	DESCRIPTION	BUDGET			ACTUAL	ACTUAL AS % OF BUDGET
		INITIAL	SUPPLEMENTARY	FINAL		
0-11101300100	Office of SSG	10,000,000.00	-	10,000,000.00	2,047,000.00	20%
0-11100700100	Director of Cabinet Political & Special Services	55,000,000.00	-	55,000,000.00	38,591,341.98	70%
0-11110500100	Director of Central Admin	2,200,000,000.00	-	2,200,000,000.00	1,673,283,718.06	76%
0-11111100100	Ministry of Investment & Public Private Partnership	-	-	-	-	0%
0-11100100300	Skill Development Agency	-	-	-	-	0%
0-11101000100	Edo State Public Procurement Agency	40,000,000.00	-	40,000,000.00	19,270,329.71	48%
0-11102100100	Edo State Liaison Office Lagos	-	-	-	-	0%
0-11102100200	Edo State Liaison Office Abuja	-	-	-	-	0%
0-12500100100	Office of Head of Service	-	-	-	-	0%
0-12500500100	Director Estab, Training & Manpower Dev.	50,000,000.00	-	50,000,000.00	36,970,507.94	74%
0-11103500100	Edo State Pensions Bureau	20,000,000.00	(5,000,000.00)	15,000,000.00	-	0%
0-12300100100	Ministry of Communication & Orientation	60,000,000.00	-	60,000,000.00	36,131,003.03	60%
0-12300300100	Edo Broadcasting Service (EBS)	210,000,000.00	-	210,000,000.00	131,457,287.34	63%
0-12305500100	Bendel Newspaper Limited	160,000,000.00	-	160,000,000.00	108,916,584.50	68%
0-14000100100	Office of the Auditor General (State)	50,000,000.00	-	50,000,000.00	56,904,047.49	114%
0-14000200100	Office of the Auditor General (L.G)	35,000,000.00	-	35,000,000.00	33,756,807.21	96%
0-14700100100	Civil Service Commission	50,000,000.00	-	50,000,000.00	32,846,905.27	66%
0-11200300100	Edo State House of Assembly	1,714,474,536.82	-	1,714,474,536.82	928,581,257.05	54%
0-11200400100	House of Assembly Commission	-	-	-	-	0%
0-14800100100	Edo State Independent Electoral Commission	50,000,000.00	-	50,000,000.00	45,610,726.52	91%
	<b>Total - Administrative Sector</b>	<b>4,854,474,536.82</b>	<b>-</b>	<b>4,854,474,536.82</b>	<b>3,320,334,711.45</b>	<b>68%</b>
	<b>ECONOMIC SECTOR</b>					
0-21500100100	Min. Of Agriculture & Natural Resources	830,000,000.00	-	830,000,000.00	293,447,045.11	35%
0-22000100100	Ministry of Finance	265,000,000.00	(150,000,000.00)	115,000,000.00	71,304,688.40	62%
0-22000700100	Office of Accountant General	80,000,000.00	-	80,000,000.00	37,514,174.75	47%
0-22000700100	Project Finance Mgt Unit	-	-	-	-	0%
0-22000704200	Central Internal Audit	10,000,000.00	-	10,000,000.00	-	0%
0-22000800100	Edo Internal Revenue Service	800,000,000.00	-	800,000,000.00	693,131,776.65	87%
0-22200100100	Min. Of Wealth Creation & Employments	120,000,000.00	-	120,000,000.00	105,003,048.36	88%
0-22800100100	Min. Of Science and Technology	35,000,000.00	-	35,000,000.00	21,312,617.07	61%
0-22200100200	Board for Technical Education	350,000,000.00	-	350,000,000.00	207,824,993.63	59%
0-22800700100	Information Technology Agency	200,000,000.00	-	200,000,000.00	133,038,849.44	67%
0-22900100100	Min. Of Transport	10,000,000.00	-	10,000,000.00	-	0%
0-22905500100	Edo State Traffic Mgt Agency (EDSTMA)	300,000,000.00	-	300,000,000.00	87,618,361.50	29%
0-32100100100	Min. of Energy & Water Resources	482,000,000.00	-	482,000,000.00	309,152,230.91	64%
0-23305200100	Min. Of Special Duties, Oil & Gas	40,000,000.00	-	40,000,000.00	27,196,004.35	68%
0-23400100100	Min. Of Infrastructure	300,000,000.00	-	300,000,000.00	326,701,504.04	109%
0-23600100100	Min. Of Arts, Culture & Diaspora	100,000,000.00	-	100,000,000.00	67,637,465.06	68%
0-23800100100	Min. Of Budget, Planning & Eco. Dev.	130,000,000.00	-	130,000,000.00	96,011,842.20	74%
0-25300100100	Min. of Physical Planning & Urban Dev.	120,000,000.00	-	120,000,000.00	108,086,829.35	90%
0-25300100300	Edo Development Control Agency	20,000,000.00	-	20,000,000.00	-	0%
0-25305300100	Edo State Dev. & Prep. Authority (EDPA)	-	-	-	-	0%
0-26000100100	Lands Bureau	-	-	-	-	0%
0-26000200100	Edo State Geographical Info. System (Edo GIS)	100,000,000.00	(30,000,000.00)	70,000,000.00	82,411,616.69	118%
	<b>Total - Economic Sector</b>	<b>4,292,006,006.00</b>	<b>(180,000,000.00)</b>	<b>4,112,006,006.00</b>	<b>2,667,393,047.51</b>	<b>65%</b>
	<b>LAW &amp; JUSTICE SECTOR</b>					
0-31801100100	Judicial Service Commission	70,000,000.00	-	70,000,000.00	67,353,945.21	96%
0-32600100100	Min. Of Justice	270,000,000.00	70,000,000.00	340,000,000.00	338,682,773.73	100%
0-32600200100	Law Reform Commission (LRC)	10,000,000.00	-	10,000,000.00	1,790,000.00	18%
0-32605100100	Edo State Judiciary (HCJ)	2,200,000,000.00	(200,000,000.00)	2,000,000,000.00	1,836,355,813.09	92%
0-32605200100	Customary Court Dept.	-	-	-	-	0%
	<b>Total - Law &amp; Justice Sector</b>	<b>2,550,006,000.00</b>	<b>(130,000,000.00)</b>	<b>2,420,006,000.00</b>	<b>2,244,182,532.03</b>	<b>93%</b>
	<b>SOCIAL SECTOR</b>					
0-51300100100	Min. of Youths & Sports	750,000,000.00	(97,000,000.00)	653,000,000.00	547,514,992.25	84%
0-51400100100	Min. of Women Affairs & Social Dev.	184,493,464.24	(114,493,464.24)	70,000,000.00	57,948,930.04	83%
0-51700100100	Min. Sec., Tech & Tertiary Education	15,997,872,438.35	(1,871,780,217.00)	14,126,092,221.35	11,691,091,586.01	83%
0-51706500100	Min of Basic Education (Including SUBEB)	185,000,000.00	-	185,000,000.00	103,919,233.33	56%
0-52100100100	Min. of Health (Including SSC)	4,915,000,000.00	58,000,000.00	4,973,000,000.00	4,355,077,848.76	88%
0-53500100100	Min. of Environment & Public Utilities	200,000,000.00	-	200,000,000.00	155,742,711.88	78%
0-95100100100	Min. of Local Govt. & Chieftaincy Affairs	35,000,000.00	30,000,000.00	65,000,000.00	63,692,607.84	98%
0-95100400100	Local Govt. Service Commission	-	-	-	-	0%
21020201	Contributory Pension	-	-	-	-	0%
	<b>Total - Social Sector</b>	<b>22,267,365,903.59</b>	<b>(1,995,273,681.24)</b>	<b>20,272,092,222.35</b>	<b>16,974,987,910.11</b>	<b>84%</b>
	<b>CRF SALARIES</b>					
21010103						
21010103 A	Civil service Commission	24,000,000.00	-	24,000,000.00	20,229,564.02	84%
21010103 B	Auditor General (State)	6,500,000.00	-	6,500,000.00	5,490,628.40	84%
21010103 C	Auditor General (L.G)	9,000,000.00	-	9,000,000.00	5,490,728.40	61%
21010103 D	Judicial Service Commission	-	-	-	-	0%
21010103 E	Local Govt. Service Commission	-	-	-	-	0%
21010103 F	State Independent Electoral Commission	36,000,000.00	-	36,000,000.00	34,770,456.66	97%



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CODE	DESCRIPTION	INITIAL	BUDGET		ACTUAL	ACTUAL AS % OF BUDGET
			SUPPLEMENTARY	FINAL		
21010103 G	House of Assembly Service Commission	50,000,000.00		50,000,000.00	43,846,992.29	88%
21010103 H	High Court Judges			-		0%
21010103 I	Edo State Health Insurance Commission	10,000,000.00		10,000,000.00		0%
21010103 J	Edo State Audit Commission	10,000,000.00		10,000,000.00		0%
	<b>Total - CRF Salaries</b>	<b>147,500,000.00</b>		<b>147,500,000.00</b>	<b>109,828,369.97</b>	<b>74%</b>
	<b>GRAND TOTAL</b>	<b>34,111,340,440.41</b>	<b>(2,305,273,681.24)</b>	<b>31,806,066,759.17</b>	<b>25,316,726,571.07</b>	<b>80%</b>

## OVERHEAD

CODE	DESCRIPTION	INITIAL	BUDGET		ACTUAL	ACTUAL AS % OF BUDGET
			SUPPLEMENTARY	FINAL		
		N	N	N	N	%
<b>ADMINISTRATIVE SECTOR</b>						
0-1111300100	Dept. Of Govt. House & Protocol (GHP)	2,000,000,000.00	1,000,000,000.00	3,000,000,000.00	3,834,561,231.23	128%
0-11100100100	Office of the Governor (OEG)	8,505,000,000.00	1,400,000,000.00	9,905,000,000.00	9,429,099,930.55	95%
0-11100100900	Edo State Rapid Response Agency (RRA)	40,000,000.00		40,000,000.00	13,488,141.80	34%
0-11100100200	Office of the Deputy Governor	1,090,000,000.00		1,090,000,000.00	758,953,902.78	70%
0-11101300100	Office of SSG	347,000,000.00	120,000,000.00	467,000,000.00	353,785,422.56	76%
0-11101700100	Directorate of Cabinet Political & Special Services	30,000,000.00		30,000,000.00	29,052,017.84	97%
0-11110500100	Directorate of Central Admin	200,000,000.00		200,000,000.00	492,751,953.59	246%
0-11110500200	Special Overhead	600,000,000.00		600,000,000.00		0%
0-11100101300	Special Adviser's Office	20,000,000.00		20,000,000.00	862,500.00	4%
0-11100100300	Skill Development Agency	100,000,000.00		100,000,000.00	81,179,484.00	81%
0-11100100100	Edo State Public Procurement Agency	50,000,000.00		50,000,000.00	23,248,909.20	46%
0-1111100100	Ministry of Investment & Public Private Partnership	40,000,000.00		40,000,000.00	14,641,157.12	37%
0-11102100100	Edo State Liaison Office Lagos	15,000,000.00		15,000,000.00	9,248,042.40	62%
0-11102100200	Edo State Liaison Office Abuja	170,000,000.00		170,000,000.00	171,306,874.97	101%
0-12100100100	Office of Head of Service	100,000,000.00		100,000,000.00	106,347,150.00	106%
0-12500100200	Human Capital Enhancement Program	100,000,000.00		100,000,000.00	73,475,000.00	73%
0-12500500100	Directorate of Estab, Training & Manpower Dev.	20,000,000.00		20,000,000.00	17,242,873.20	86%
0-11103500100	Edo State Pension Bureau (ESPB)	15,000,000.00	5,000,000.00	20,000,000.00	12,063,180.80	60%
0-12300100100	Ministry of Communication & Orientation	45,000,000.00		45,000,000.00	157,125,342.18	349%
0-12300100200	Documentary/Enlightenment Campaign	100,000,000.00		100,000,000.00	4,950,000.00	5%
0-14000100100	Office of the Auditor General (State)	50,000,000.00	5,000,000.00	55,000,000.00	45,555,100.00	83%
0-14000200100	Office of the Auditor General (L.G)	15,000,000.00		15,000,000.00	6,950,636.60	46%
0-14700100100	Civil Service Commission	30,000,000.00		30,000,000.00	18,094,334.80	60%
0-11200300100	Edo State House of Assembly	1,500,000,000.00		1,500,000,000.00	1,103,486,677.05	74%
0-11202100100	Office of the Speaker	200,000,000.00		200,000,000.00		0%
0-11200300200	EDHA Printing/Other Material	50,000,000.00		50,000,000.00		0%
0-11202100200	Office of Clerk	50,000,000.00		50,000,000.00		0%
0-11200400100	House of Assembly Commission	50,000,000.00		50,000,000.00	6,234,527.24	12%
0-14800100100	Edo State Independent Electoral Commission	20,000,000.00		20,000,000.00	73,740,229.10	369%
	<b>Total - Administrative Sector</b>	<b>15,552,000,000.00</b>	<b>2,530,000,000.00</b>	<b>18,082,000,000.00</b>	<b>16,837,442,618.81</b>	<b>93%</b>
<b>ECONOMIC SECTOR</b>						
0-21500100100	Min. Of Agriculture & Natural Resources	115,000,000.00	5,000,000.00	120,000,000.00	41,385,349.12	34%
0-22000100100	Ministry of Finance	700,000,000.00	(39,726,318.76)	660,273,681.24	495,555,311.63	75%
0-22000700100	Office of Accountant General	750,000,000.00	300,000,000.00	1,050,000,000.00	824,692,751.86	79%
0-22000700100	Project Finance Mgt Unit	5,000,000.00		5,000,000.00	2,500,000.00	50%
0-22000704200	Central Internal Audit	30,000,000.00		30,000,000.00		0%
0-22000704200	Investment Promotion Bureau	20,000,000.00		20,000,000.00	3,700,600.00	19%
0-22000600100	Edo Internal Revenue Service	700,000,000.00		700,000,000.00	726,294,519.69	104%
0-22200100100	Min. Of Wealth Creation & Employments	40,000,000.00		40,000,000.00	36,497,269.59	91%
0-22800100100	Min. Of Science and Technology	30,000,000.00		30,000,000.00	20,921,535.32	70%
0-22200100200	Board for Technical Education	10,000,000.00		10,000,000.00	9,102,894.48	91%
0-22800700100	Information Technology Agency	50,000,000.00		50,000,000.00	31,373,665.55	63%
0-22900100100	Min. Of Transport	10,000,000.00		10,000,000.00	5,699,730.96	57%
0-22905500100	Edo State Traffic Mgt Agency (EDSTMA)	80,000,000.00		80,000,000.00	64,958,345.87	81%
0-32100100100	Min. of Energy & Water Resources	52,000,000.00		52,000,000.00	37,516,671.68	72%
0-23305200100	Min. Of Special Duties, Oil & Gas	30,000,000.00		30,000,000.00	29,144,453.12	97%
0-23400100100	Min. Of Infrastructure	40,000,000.00		40,000,000.00	756,193,707.33	1890%
0-23600100100	Min. Of Arts, Culture & Diaspora	56,000,000.00		56,000,000.00	39,488,161.60	71%
0-23800100100	Min. Of Budget, Planning & Eco. Dev.	195,000,000.00		195,000,000.00	116,981,724.08	60%
0-25300100100	Min. Of Physical Planning & Urban Dev.	30,000,000.00		30,000,000.00	37,212,145.64	124%
0-25300100300	Edo Development Control Agency	30,000,000.00		30,000,000.00		0%
0-25305300100	Edo State Dev. & Prop. Agency (EDPA)	40,000,000.00		40,000,000.00	11,506,161.60	29%
0-25300100200	Land Use Charge					
0-26000100100	Lands Bureau					
0-26000200100	Edo State Geographical Info. System (Edo GIS)	15,000,000.00	30,000,000.00	45,000,000.00	18,613,851.76	41%
	<b>Total - Economic Sector</b>	<b>3,028,000,000.00</b>	<b>295,273,681.24</b>	<b>3,323,273,681.24</b>	<b>3,309,338,850.88</b>	<b>100%</b>





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	BUDGET			ACTUAL	ACTUAL AS % OF BUDGET
		INITIAL	SUPPLEMENTARY	FINAL		
		N	N	N	N	%
<b>LAW &amp; JUSTICE SECTOR</b>						
0-31801100100	Judicial Service Commission	15,000,000.00	-	15,000,000.00	12,770,000.00	85%
0-32600100100	Min. Of Justice	60,000,000.00	-	60,000,000.00	88,577,685.06	148%
0-32600100200	Legal Consultancy	150,000,000.00	(50,000,000.00)	100,000,000.00	-	0%
0-32600200100	Law Reform Commission (LRC)	12,000,000.00	-	12,000,000.00	5,413,216.96	45%
0-32605100100	Edo State Judiciary (HCJ)	435,000,000.00	(220,000,000.00)	215,000,000.00	220,847,467.50	103%
0-32605100200	Office of the State Chief Judge	20,000,000.00	-	20,000,000.00	2,500,000.00	13%
0-32605100300	Election Petition Tribunal	20,000,000.00	-	20,000,000.00	6,000,000.00	30%
0-32605100700	Retreat for Judges	25,000,000.00	-	25,000,000.00	25,000,000.00	100%
0-32605100800	Special Overhead for Judiciary	283,000,000.00	-	283,000,000.00	130,691,666.70	46%
0-32605100900	ESTACODE for Edo State Judiciary	50,000,000.00	(40,000,000.00)	10,000,000.00	-	0%
0-32605200100	Edo State Multi-door Court House	20,000,000.00	-	20,000,000.00	11,997,800.00	60%
	<b>Total - Law &amp; Justice Sector</b>	<b>1,090,000,000.00</b>	<b>(310,000,000.00)</b>	<b>780,000,000.00</b>	<b>503,797,836.22</b>	<b>65%</b>
<b>SOCIAL SECTOR</b>						
0-51300100100	Min. of Youths & Sports	150,000,000.00	-	150,000,000.00	42,942,902.40	29%
0-51400100100	Min. of Women Affairs & Social Dev.	505,000,000.00	(220,000,000.00)	285,000,000.00	703,579,764.98	247%
0-51700100100	Min. Sec., Tech & Tertiary Education	675,000,000.00	10,000,000.00	685,000,000.00	6,675,195,889.01	974%
0-51706500100	Min of Basic Education (Including SUBEB)	30,000,000.00	-	30,000,000.00	18,242,184.20	61%
0-52100100100	Min. of Health (Including SSC)	394,000,000.00	-	394,000,000.00	868,627,844.09	220%
0-53500100100	Min. of Environment & Public Utilities	221,000,000.00	-	221,000,000.00	47,710,151.14	22%
0-55100100100	Min. of Local Govt. & Chieftaincy Affairs	30,000,000.00	-	30,000,000.00	23,364,034.60	78%
0-55100100100	Council of Traditional Rulers & Chiefs	10,000,000.00	-	10,000,000.00	6,811,950.00	68%
0-55100400100	Local Govt. Service Commission	7,000,000.00	-	7,000,000.00	4,889,361.60	70%
21020201	Contributory Pension	-	-	-	-	-
	<b>Total - Social Sector</b>	<b>2,022,000,000.00</b>	<b>(210,000,000.00)</b>	<b>1,812,000,000.00</b>	<b>8,391,344,082.02</b>	<b>463%</b>
		<b>21,692,000,000.00</b>	<b>2,305,273,681.24</b>	<b>23,997,273,681.24</b>	<b>29,041,923,387.93</b>	<b>121%</b>

## CAPITAL

CODE	DESCRIPTION	BUDGET			ACTUAL	ACTUAL AS % OF BUDGET
		INITIAL	SUPPLEMENTARY	FINAL		
		N	N	N	N	%
<b>ADMINISTRATIVE SECTOR</b>						
0-11100100200	Office of the Deputy Governor	70,000,000	-	70,000,000	1,626,310,341	2323%
0-11101000100	Edo State Public Procurement Agency (EDPPA)	5,000,000	-	5,000,000	1,578,814	32%
0-11101300100	Office of Secretary to the State Government	7,500,000	-	7,500,000	1,166,135,094	15802%
0-11101300200	Community & Social Dev. Prog (CSDP)	-	-	-	-	0%
0-11100700100	Director of Cabinet Political & Special Services	5,000,000	-	5,000,000	2,376,000	48%
0-11102100100	Edo State Liaison Office Lagos	10,000,000	-	10,000,000	-	0%
0-11102100200	Edo State Liaison Office Abuja	15,000,000	-	15,000,000	4,841,900	32%
0-11103500100	Edo State Pension Bureau	7,000,000	-	7,000,000	5,541,408	79%
0-11110500100	Directorate of Central Administration	20,000,000	-	20,000,000	8,466,234	42%
0-11111300100	Govt. House & Protocol (GHP)	9,973,000,000	-	9,973,000,000	3,169,448,157	32%
0-11200300100	Edo State House of Assembly	1,891,000,000	-	1,891,000,000	48,390,831	3%
0-11200400100	House of Assembly Service Commission	129,000,000	-	129,000,000	4,463,810	3%
0-12300100100	Ministry of Communication & Orientation	1,570,000,000	-	1,570,000,000	647,227,106	41%
0-12300100300	Community Development	-	-	0.00	-	0%
0-12500100100	Office of the Head of Services	18,000,000	-	18,000,000	8,189,750	45%
0-12500500100	Directorate of Estab., Training & Manpower	10,000,000	-	10,000,000	22,500	0%
0-14000100100	Office of the Auditor General (State)	100,000,000	-	100,000,000	28,565,150	29%
0-14000200100	Office of the Auditor General (L.G)	10,000,000	-	10,000,000	-	0%
0-14700100100	Civil Service Commission	20,000,000	-	20,000,000	4,370,500	22%
0-14800100100	Edo State Independent Electoral Commission	100,000,000	-	100,000,000	3,925,000	4%
0-1111100100	Ministry of Investment & Public Private Partnership	-	-	0.00	0.00	0%
0-1111100200	Public Private Partnership	301,000,000	-	301,000,000	-	0%
0-11102000100	Poverty Alleviation Programme	0.00	0.00	0.00	0.00	0%
	<b>Total - Admin Sector</b>	<b>14,061,500,000.00</b>	<b>-</b>	<b>14,061,500,000.00</b>	<b>6,748,861,296.39</b>	<b>48%</b>
<b>ECONOMIC SECTOR</b>						
0-21500100100	Min. Of Agriculture	537,000,000	-	537,000,000	63,065,380	12%
0-21500100100	Livestock	75,000,000	-	75,000,000	-	0%
0-21500100100	Fisheries	65,000,000	-	65,000,000	-	0%
0-21502100100	College of Agriculture & Natural Resources	1,490,000,000	-	1,490,000,000	-	0%
0-21510900100	Forestry	10,000,000	-	10,000,000	-	0%
0-22000100100	Ministry of Finance	4,335,000,000	-	4,335,000,000	533,854,428	12%
0-22000700100	Office of Accountant General	34,000,000	-	34,000,000	6,039,300	18%
0-22000800100	Edo State Internal Revenue Service (EIRS)	500,000,000.00	-	500,000,000.00	48,480,821.08	10%
0-22201600100	Edo State Investment Promotion Council	100,000,000.00	-	100,000,000.00	-	0%





# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

CODE	DESCRIPTION	BUDGET			ACTUAL	ACTUAL AS % OF BUDGET
		INITIAL	SUPPLEMENTARY	FINAL		
		N	N	N	N	%
0-22200100100	Min. Of Wealth Creation, Cooperative & Employment	405,000,000.00		405,000,000.00	55,253,060.00	14%
0-22800100100	Min. Of Science and Technology	455,000,000.00		455,000,000.00	439,000.00	0%
0-22800700100	Dir. Of Information Technology (ICT) Agency	764,000,000.00		764,000,000.00	879,890,812.60	115%
0-22900100100	Ministry of Transport	100,000,000.00		100,000,000.00		0%
0-22905500100	Edo State Traffic Mgt Agency (EDSTMA)	100,000,000.00		100,000,000.00	7,349,938.93	7%
0-23100100100	Ministry of Energy	70,516,500.00		70,516,500.00	45,098,000.00	64%
0-23100300100	Rural Electrification Board	544,000,000.00		544,000,000.00	40,065,968.83	7%
0-32100200100	Edo State Urban Water Board	138,343,042.22		138,343,042.22	3,959,325.00	3%
0-2305200100	Min. Of Minerals, Oil & Gas	30,000,000.00		30,000,000.00	3,661,300.00	12%
0-2305300100	Oil Producing Area Development Commission (EDSOGRADEC)	8,600,000,000.00	(1,000,000,000.00)	7,600,000,000.00	5,958,147,933.77	79%
0-23400100100	Min. Of Infrastructure	18,931,065,119.00	2,000,000,000.00	20,931,065,119.00	12,136,176,699.93	58%
0-11100100900	Edo Rapid Response Agency	180,000,000.00		180,000,000.00	16,002,000.00	9%
0-23600100100	Min. Of Arts, Culture & Diaspora	1,107,000,000.00	(807,000,000.00)	300,000,000.00	130,925,000.00	44%
0-23800100100	Min. Of Budget, Planning & Eco. Dev.	265,500,000.00		265,500,000.00	12,824,281,151.00	4830%
0-23800100200	Other Capital Proj. - Govt Counterpart Cash Contribution Fund (GCCF)	4,885,000,000.00	(1,193,000,000.00)	3,692,000,000.00		0%
0-23800100300	SEEFOR	3,000,000,000.00		3,000,000,000.00		0%
0-11101300200	Community & Social Development Prog. (CSDP)	900,000,000.00		900,000,000.00		0%
0-23800100200	Millennium Development Goals (MDGs)	505,000,000.00		505,000,000.00		0%
	FADAMA	250,000,000.00		250,000,000.00		0%
0-25300100100	Min. of Physical Planning & Urban Dev. (Admin. Building)	7,116,171,687.45	2,400,000,000.00	9,516,171,687.45	14,555,400,314.52	153%
0-25305300100	Edo State Dev. & Prop. Authority (EDPA)	400,000,000.00		400,000,000.00	47,126,806.29	12%
0-26000100100	Lands Bureau	-		-	-	0%
0-26000200100	Edo State Geographical Info. System (Edo GIS)	1,500,000,000.00		1,500,000,000.00	359,210,180.86	24%
	<b>Total - Economic Sector</b>	<b>57,292,596,348.67</b>	<b>1,400,000,000.00</b>	<b>58,692,596,348.67</b>	<b>47,714,227,421.09</b>	<b>81%</b>
	<b>LAW &amp; JUSTICE SECTOR</b>					
0-31801100100	Edo State Judicial Service Commission	38,500,000.00		38,500,000.00	-	0%
0-32600100100	Ministry of Justice	30,000,000.00		30,000,000.00	4,290,000.00	14%
0-32605100100	Law Reform Commission (LRC)	160,000,000.00		160,000,000.00	421,500.00	0%
0-32605100100	Edo State Judiciary (HC.I)	725,000,000.00		725,000,000.00	149,751,760.00	21%
0-32605400100	Edo State Multi-Door Court Houses	44,000,000.00		44,000,000.00		0%
0-32605200100	Customary Court of Appeal	-		-	-	0%
	<b>Total - Law &amp; Justice Sector</b>	<b>997,500,000.00</b>	<b>-</b>	<b>997,500,000.00</b>	<b>154,463,260.00</b>	<b>15%</b>
	<b>SOCIAL SECTOR</b>					
0-51300100100	Min. of Youths, Sports & Social Development	100,000,000.00		100,000,000.00	4,517,459.85	5%
0-53905100200	Sports Commission	140,000,000.00		140,000,000.00		0%
0-51400100100	Min. of Women Affairs & Social Dev.	270,000,000.00		270,000,000.00	4,450,000.00	2%
0-51400100200	Physical Challenged Persons	2,000,000.00		2,000,000.00		0%
0-51706500100	Ministry of Education	9,908,672,327.93		9,908,672,327.93	13,905,759,952.14	140%
0-51706500200	State Basic Education Board (SUBEB)			0.00	4,052,948,365.80	#DIV/0!
0-52100100100	Ministry of Health	5,469,000,000.00		5,469,000,000.00	2,404,481,487.01	44%
0-53500100100	Ministry of Environment	3,285,000,000.00		3,285,000,000.00	1,327,961,817.80	40%
0-53500100200	Nigeria Erosion & Watershed Mgt. Prog. (NEWMAP)	11,400,000,000.00	(1,400,000,000.00)	10,000,000,000.00		0%
0-55100100100	Ministry of Local Govt. & Community Affairs	10,000,000.00		10,000,000.00	2,417,500.00	24%
0-55100200100	Community Development	5,000,000.00		5,000,000.00		0%
0-55100400100	Local Government Service Commission	1,000,000.00		1,000,000.00		0%
	<b>Total - Social Sector</b>	<b>30,596,672,327.93</b>	<b>(1,400,000,000.00)</b>	<b>29,196,672,327.93</b>	<b>21,792,436,582.80</b>	<b>74%</b>
	<b>GRAND TOTAL</b>	<b>102,942,268,676.60</b>	<b>-</b>	<b>102,942,268,676.60</b>	<b>76,319,988,559.08</b>	<b>74%</b>

## 5.5 EXCESS RECURRENT EXPENDITURE AUTHORITY FOR EXPENDITURE

The under-listed Expenditure votes were overspent by a total of ₦19,154,820,867.25 and for which legislative authority is still required, although servicing of loans/bonds is obligatory and in the case of Pension, a lot of arrears is outstanding. However, some of the MDAs have offered explanations for the excess expenditures recorded against them.



# REPORT OF THE AUDITOR-GENERAL OF EDO STATE. 2019

## 5.5.1 EXCESS EXPENDITURE, (PERSONNEL COST) TABLE 1

S/N	Code	Ministries/Departments	Approved Estimates N	Actual Expenditure N	Excess Expenditure N
1.	11100100200	Office of the Deputy Governor	35,000,000.00	111,776,756.18	76,776,756.81
2.	14000100100	Office of the Auditor-Gen. (State)	50,000,000.00	56,904,047.49	6,904,047.49
3.	23400100100	Min. of Infrastructure	300,000,000.00	326,701,504.04	26,701,504.04
4.	26000200100	Edo Geographical Info. System (Edo GIS)	70,000,000.00	82,411,616.69	12,411,616.69
<b>Sub Total</b>			<b>455,000,000.00</b>	<b>577,793,924.04</b>	<b>122,793,924.40</b>

## 5.5.2 EXCESS EXPENDITURE (OVERHEAD) TABLE 2

S/N	Code	Min./Department	Approved Estimates (N)	Actual Expenditure (N)	Excess Expenditure (N)
1	11111300100	Dir. Govt. House & Protocol	3,000,000,000.00	3,834,561,231.45	834,561,231.23
2	11110500100	Dir. Of Central Admin	200,000,000.00	492,751,953.59	292,751,953.59
3.	11102100200	Edo State Liaison office, Abuja	170,000,000.00	171,306,874.97	1,306,874.97
4.	12100100100	Office of the Head of Service	100,000,000.00	106,347,150.00	6,347,150.00
5.	12300100100	Min. of Comm. & Orientation	45,000,000.00	157,125,342.18	112,125,342.18
6.	14800100100	Edo State Ind. Elect. Comm.	20,000,000.00	73,740,229.10	53,740,229.10
7.	22000800100	Edo Int. Rev. Service	700,000,000.00	726,294,519.69	26,294,519.69
8.	23400100100	Min. of Infrastructure	40,000,000.00	756,193,707.33	716,193,707.33
9.	25300100100	Min. Physical Planning & Urban Dev.	30,000,000.00	37,212,145.64	7,212,145.64
10.	32600100100	Min. Justice	60,600,000.00	88,577,685.06	28,577,685.06
11.	32605100100	Edo State Judiciary (HCJ)	215,000,000.00	220,847,467.50	5,847,467.50
12.	51400100100	Min. of Women Aff. & Soc. Dev.	285,000,000.00	703,579,764.98	418,579,764.98
13.	51700100100	Min. Sec., Tech. & Tertiary Educ.	685,000,000.00	6,675,195,889.01	5,990,195,889.01
14.	52100100100	Min. of Health (including SSC)	394,000,000.00	868,627,844.09	474,627,844.09
<b>Grand Total</b>			<b>5,944,000,000.00</b>	<b>14,912,361,804.59</b>	<b>8,968,361,804.57</b>

## 5.5.3 EXCESS EXPENDITURE (CONSOLIDATED REVENUE FUND CHARGES) TABLE 3

S/N	Code	Description	Approved Estimate (N)	Actual Expenditure (N)	Excess Expenditure (N)
1.		<b>SOCIAL CONTRIBUTION</b>			
	21020202	Contributory Pension (Employers)			
	<b>Sub - Total</b>				
		<b>SOCIAL BENEFITS</b>			
3.	21030101	Gratuities			
4.	21030102	Pensions	7,000,000,000.00	14,024,276,122.63	7,024,276,122.63
5.		Contributory Pension Scheme	-		
	22010104	3Months in Lieu of Notice	-		
	21020203	Group Life Insurance			
	<b>Sub - Total</b>		<b>7200,000,000.00</b>	<b>14,024,276,122.63</b>	<b>7,024,276,122.63</b>
		<b>PUBLIC DEBT CHARGES</b>			
	22060100	<b>External Loans Repayments</b>			
	22020905	Servicing of External Loans	1,000,000,000.00	5,378,408,660.74	4,378,408,660.74
	<b>Sub - Total</b>		<b>1,000,000,000.00</b>	<b>5,378,408,660.74</b>	<b>4,378,408,660.74</b>
	22020900	<b>FINANCIAL CHARGES - GENERAL</b>			
	22020901	Bank Charges (Local)	-	237,539,709.49	237,539,709.49
	<b>Sub - Total</b>		<b>-</b>	<b>237,539,709.49</b>	<b>237,539,709.49</b>
<b>Grand Total</b>			<b>8200,000,000.00</b>	<b>19,640,224,492.86</b>	<b>11,640,224,492.86</b>



### **PERSONNEL COST**

The Excess expenditure under Personnel Cost amounted to ₦122,793,925.03. This is made up of ₦83,680,804.30 in the Administrative Sector and ₦39,113,120.73 in the Economic Sector.

#### **Office of the Deputy Governor:**

The Accountant-General's Financial Statement reported excess Personnel Cost of ₦76,776,756.81 against this Office. But examination of the Appropriation Account of the Office of the Deputy Governor reported a budgetary provision of ₦30,000,000.00, Actual expenditure of ₦21,295,671.09 and a savings of ₦8,704,328.91 in this code.

This situation shows lack of reconciliation of the Office of the Deputy Governor with the Office of the Accountant-General. It is therefore advised that the Accounting Officer of the office of the Deputy Governor should ensure that this office carries out its reconciliation with the office of the Accountant-General and report its findings to this office subsequently.

#### **Office of the Auditor-General (State):**

The excess Personnel expenditure of ₦6,904,047.49 reported in the Financial report of the Accountant-General was explained by the Office of the Auditor-General in its Appropriation report to be due to increase in staff strength during the year under review.

#### **Ministry of Infrastructure:**

The Accountant-General's Financial Statement recorded excess expenditure of ₦26,701,504.04 against Ministry of Infrastructure. But examination of the Appropriation report of the Ministry revealed that the Ministry reported a savings of ₦93,671,854.32. This shows lack of reconciliation of the Ministry's account with the office of the Accountant-General with the office of the Accountant-General. It is therefore advised that the Accounting Officer of the Ministry should ensure that this reconciliation is done and its findings reported to this Office subsequently.





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### Edo State Geographical Information System (Edo GIS):

The Accountant-General reported excess expenditure of ₦12,411,616.69 against Edo Geographical Information System. But audit examination of the Appropriation Account of the Office revealed that Edo GIS has a savings of ₦2,563,427.59 in its Personnel Cost. This also shows lack of reconciliation of the office Account with the Office of the Accountant-General. It is therefore advised that the Accounting Officer of this office should ensure that the necessary reconciliation of his office Account is reconciled with the office of the Accountant-General and its findings reported to this office subsequently.

### OVERHEAD

The Overhead excess expenditure amounted to ₦8,968,361,804.37. This is made up of ₦1,300,832,781.07 in the Administrative Sector, ₦749,700,372.66 in the Economic Sector, ₦34,425,152.56 in the Law and Justice Sector and ₦6,883,403,498.08 in the Social Sector.

### EXCESS EXPENDITURE IN RESPECT OF CONSOLIDATED REVENUE FUND CHARGES

Accountant-General's Financial Statement reported an excess expenditure of ₦11,640,224,492.86 under Consolidated Revenue Fund charges. This is made up of;

	₦
(i) Pension ... ..	₦7024,276,122.63
(ii) Servicing of External Loans ... ..	4,378,408,660.74
(iii) Bank Charges (Local) ... ..	<u>237,539,709.49</u>
<b>Total</b>	<b><u>₦11,640,224,492.86</u></b>

Apart from Pensions and Servicing of External Loans which had budgetary provisions, Bank Charges were not provided for in the budget but expenditures were incurred in the code based on agreement and Bank transactions usually subjected to immediate Bank deductions.

Pensions and Servicing of External loans cannot be restricted to budgetary



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provisions as long as people migrate into Pension on retirement particularly in the year under review when there was compulsory retirement of those who have spent 35 years of Service or attained the age of 60 years of age. Moreover, servicing of external loans which is usually based on standing agreement to deduct from Statutory Allocation due to the State from the Federation Account was not sufficiently budgeted for in the year under review.

From the foregoing, the State House of Assembly can normalize the excess expenditure of ₦11,640,224,492.86 retroactively as it is obligatory on the State Government to pay it.

### **EXCESS EXPENDITURE (CAPITAL)**

The total excess Capital expenditure contained in the Accountant-General's Financial Statement in the year under review is ₦28,497,690,916.15. This is made up of ₦2,733,954,335.47 in the Administrative Sector, ₦17,713,700,590.67 in the Economic Sector and ₦8,050,035,990.01 in the Social Sector as shown in the table below.

**STATEMENT OF FIXED ASSETS BY MDAs  
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

CODE	DESCRIPTION	Year Ended 31st December 2019				
		INITIAL	ESTIMATES		ACTUAL	EXCESS
			SUPPLEMENTARY	FINAL		
		N		N	N	N
<b>ADMINISTRATIVE SECTOR</b>						
0-11100100200	Office of the Deputy Governor	70,000,000		70,000,000	1,626,318,341	1,556,318,341
0-11101000100	Edo State Public Procurement Agency (EDPPA)	5,000,000		5,000,000	1,578,814	-
0-11101300100	Office of Secretary to the State Government	7,500,000		7,500,000	1,185,135,994	1,177,635,994
	<b>Total - Admin Sector</b>	<b>82,500,000.00</b>		<b>82,500,000.00</b>	<b>2,813,033,149.47</b>	<b>2,733,954,335.47</b>
<b>ECONOMIC SECTOR</b>						
0-22800700100	Dir. Of Information Technology (ICT) Agency	764,000,000.00		764,000,000.00	879,690,812.60	115,690,812.60
0-23800100100	Min. Of Budget, Planning & Eco. Dev.	265,500,000.00		265,500,000.00	12,824,281,151.00	12,558,781,151.00
0-25300100100	Min. of Physical Planning & Urban Dev. (Admin. Building)	7,116,171,687.45	2,400,000,000.00	9,516,171,687.45	14,555,400,314.52	5,039,228,627.07
	<b>Total - Economic Sector</b>	<b>8,145,671,687.45</b>	<b>2,400,000,000.00</b>	<b>10,545,671,687.45</b>	<b>28,259,372,278.12</b>	<b>17,713,700,590.67</b>
<b>LAW &amp; JUSTICE SECTOR</b>						
		-	-	-	-	-
<b>SOCIAL SECTOR</b>						
0-51706500100	Ministry of Education	9,908,672,327.93		9,908,672,327.93	13,905,759,952.14	3,997,087,624.21
0-51706500200	State Basic Education Board (SUBEB)				4,052,948,365.80	4,052,948,365.80
	<b>Total - Social Sector</b>	<b>9,908,672,327.93</b>		<b>9,908,672,327.93</b>	<b>17,958,708,317.94</b>	<b>8,050,035,990.01</b>
	<b>GRAND TOTAL</b>	<b>18,136,844,015.38</b>	<b>2,400,000,000.00</b>	<b>20,536,844,015.38</b>	<b>49,031,113,745.53</b>	<b>28,497,690,916.15</b>



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### STATUS OF PUBLIC DEBT:

The debt exposure of Edo State Government as at 31<sup>st</sup> December, 2019 amounted to ₦141,752,651,413.48 which is made up as follow:

Internal Loan	56,429,103,287.46
External Loan	<u>85,323,548,126.02</u>
	<b><u>141,752,651,413.48</u></b>

This debt exposure when compared with ₦173,587,315,985.18 (one hundred and seventy-three billion, five hundred and eighty-seven million, three hundred and fifteen thousand, nine hundred and eighty-five naira, eighteen kobo) as at 31<sup>st</sup> December, 2018 shows a decrease of ₦31,834,664,571.70 (thirty-one billion, eight hundred and thirty-four million, six hundred and sixty-four thousand, five hundred and seventy-one naira, seventy kobo) representing a reduction of 18.33%.