

NOTES 1-2
Edo State Government of Nigeria
Notes to Financial Statements
for the Year Ended 31st December 2018

NOTE	Details	NOTE	Actual Amount	Annual Budget Amount	Variance Amount	Remark
Note 1	A-Share of Statutory Allocation from FAAC		₦	₦		
	Net Share of Statutory Allocation from FAAC	A	33,632,627,733.46	59,295,732,928.47	(25,663,105,195.01)	
	Add :Deduction at source for Loan Rrpayment	B	6,615,370,665.87		6,615,370,665.87	
	Share of Statutory Allocation - Other Agencies	C	32,173,104,644.54		32,173,104,644.54	
	Share of Federal Accounts Allocation (SRA)	D	40,247,998,399.33		40,247,998,399.33	
	Total(GROSS) FAAC Allocation of FGN/SG/LG		72,421,103,043.87	-	72,421,103,043.87	
	A. Excess Crude		751,753,285.51	6,500,000,000.00	(5,748,246,714.49)	
	B. Value Added Tax		12,021,432,249.21	11,000,000,000.00	1,021,432,249.21	
	Total - SRA & VAT (Total)	E	85,194,288,578.59	17,500,000,000.00	67,694,288,578.59	
	Domestic Grants		5,177,508,085.33	6,900,000,000.00	(1,722,491,914.67)	
	Foreign Grants		4,780,537,719.30	5,302,975,067.00	(522,437,347.70)	
	External Loans		11,386,123,587.24			
	Internal Loans		8,480,000,000.00	-		
	Total - Capital Receipts		29,824,169,391.87	12,202,975,067.00	(2,244,929,262.37)	
	Total - SRA & VAT & Other Capital Receipts	E	115,018,457,970.46	29,702,975,067.00	65,449,359,316.22	
Note 2	Internally General Revenue (Independent Revenue)		Actual Amount	Annual Budget Amount	Variance Amount	Remark
	Direct Taxes - Code - (12010101)					
1	Edo state Internal Revenue Service		19,759,246,294.23	23,541,750,000.00	(3,782,503,705.77)	
	Total - Direct Taxes		19,759,246,294.23	23,541,750,000.00	(3,782,503,705.77)	
	Licences - Code (12020100)					
1	EDPA		7,535,000.00	4,490,730.23	3,044,269.77	
2	EIRS		567,186,290.97	338,033,261.02	229,153,029.95	
3	LB		7,958,503.00	4,743,130.72	3,215,372.29	
4	MOH		8,400.00	5,006.26	3,393.74	
5	MOI		6,047,000.00	3,603,907.86	2,443,092.14	
6	MOYS		1,825,500.00	1,087,966.56	737,533.44	
7	WASD		60,400.00	35,997.36	24,402.64	
	Total Licences		590,621,093.97	352,000,000.00	238,621,093.97	
	Mining Rents N/A					
	MDA 1		-	-		
	MDA 2		-	-		
	MDA 3		-	-		
	e.t.c		-	-		
	Total Mining Rents		-	-	-	
	Royalties N/A					
	MDA 1		-	-		
	MDA 2		-	-		
	MDA 3		-	-		
	e.t.c		-	-		
	Total Royalties		-	-	-	
	Total C/F		135,368,325,358.66	53,596,725,067.00	61,905,476,704.41	

NOTE 2 (Cont'd)

Note	IGR (Internally Generated Revenue) Cont'd	Note	Actual Amount	Annual Budget Amount	Variance Amount	Remark
	Total B/F		135,368,325,358.66	53,596,725,067.00	61,905,476,704.41	
	Revenue Head - Fees - Code (12020400)					
1	BNC		2,150,000.00	544,624.44	1,605,375.56	
2	DICT		316,700.00	80,224.45	236,475.55	
3	EDPPA		34,999,000.00	8,865,725.88	26,133,274.12	
4	EBS		7,100,000.00	1,798,527.21	5,301,472.79	
5	EDPA		115,992,014.08	29,382,365.25	86,609,648.83	
6	EDTSMA		200,000.00	50,662.74	149,337.26	
7	EIRS		91,417,526.28	23,157,311.04	68,260,215.24	
8	EWMB		441,480.00	111,832.93	329,647.08	
9	SMOG		130,030,830.40	32,938,589.64	97,092,240.76	
10	HCI		386,281,729.19	97,850,450.72	288,431,278.47	
11	HMB		634,346,637.23	160,688,688.27	473,657,948.96	
12	LB		373,943,344.43	94,724,968.93	279,218,375.51	
13	MACT		435,000.00	110,191.46	324,808.54	
14	MANR		52,911,652.01	13,403,245.89	39,508,406.12	
15	ME&S		226,557,154.77	57,390,029.18	169,167,125.59	
16	MEPU		31,729,430.23	8,037,499.10	23,691,931.13	
17	MESD		838,000.00	212,276.87	625,723.13	
18	MOCO		116,779,817.45	29,581,926.63	87,197,890.82	
19	MOE		5,012,366,965.60	1,269,701,178.43	3,742,665,787.17	
20	MOF		6,077,835.83	1,539,599.03	4,538,236.80	
21	MOH		58,825,514.23	14,901,308.15	43,924,206.08	
22	MOI		810,175,478.18	205,228,541.01	604,946,937.17	
23	MOJ		256,000.00	64,848.30	191,151.70	
24	MOT		81,820,922.95	20,726,360.02	61,094,562.93	
25	MOW		985,000.00	249,513.99	735,486.02	
26	MOYS		32,010,333.00	8,108,655.61	23,901,677.39	
27	MPPUD		712,872,074.42	180,580,256.63	532,291,817.79	
28	MWCCE		63,066,313.52	15,975,560.68	47,090,752.84	
29	OAG		3,161,434.92	800,834.75	2,360,600.17	
30	OAG(S)		19,190,819.77	4,861,297.40	14,329,522.37	
31	SUWB		158,600.00	40,175.55	118,424.45	
32	WASD		1,811,850.50	458,966.54	1,352,883.97	
	Total Fees		9,009,249,458.99	2,282,166,236.70	6,727,083,222.29	
	Revenue Head - Fines (12020500)					
1	OAG		(50,000.00)	29,545.85	(79,545.85)	
2	LB		30,511,129.08	17,970,454.15	12,540,674.93	
	Total Fines		30,461,129.08	18,000,000.00	12,461,129.08	
	T/C		144,408,035,946.73	55,896,891,303.70	68,645,021,055.78	

NOTE 2 (Cont'd)

Note	IGR (Internally Generated Revenue) Cont'd	Note	Actual Amount	Annual Budget Amount	Variance Amount	Remark
	B/F		144,408,035,946.73	55,896,891,303.70	68,645,021,055.78	
	Revenue Head - Sales (12020600) HCJ					
1	DCA		948,395.00	120,372,292.28	(119,423,897.28)	
2	HOS		1,201,890.00	152,546,411.96	(151,344,521.96)	
3	MANR		190,300.00	24,153,277.09	(23,962,977.09)	
4	ME&S		989,200.00	125,551,348.89	(124,562,148.89)	
5	MOI		1,471,585.00	186,776,669.78	(185,305,084.78)	
	Total Sales		4,801,370.00	609,400,000.00	(604,598,630.00)	
	Revenue Head -Earnings - Code (12020700)					
1	BNC		470,000.00	1,777,449.37	(1,307,449.37)	
2	EBS		600,000.00	2,269,084.31	(1,669,084.31)	
3	HMB		50,474,665.00	190,885,450.27	(140,410,785.27)	
4	MACT		70,000.00	264,726.50	(194,726.50)	
5	ME&S		12,000.00	45,381.69	(33,381.69)	
6	MEWR		55,000.00	207,999.39	(152,999.39)	
7	MOH		1,390,270.00	5,257,733.06	(3,867,463.06)	
8	MOI		14,597,582.06	55,205,240.58	(40,607,658.52)	
9	MOYS		2,011,000.00	7,605,214.23	(5,594,214.23)	
10	SUWB		168,440.00	637,007.60	(468,567.60)	
	Total Earning		69,848,957.06	264,155,287.00	(194,306,329.94)	
	Rent of Government Buildings (12020800)					
1	LB		4,403,639.75	167,870,688.84	(163,467,049.09)	
2	EDPA		5,040,000.00	192,129,311.16	(187,089,311.16)	
	Total Rent on Government Buildings		9,443,639.75	360,000,000.00	(350,556,360.25)	
	Rent on Lands and Others: Code (12020900)					
1					-	
2					-	
3					-	
4					-	
5					-	
6					-	
	Total Rent on Lands and Others:		-	-	-	
	Total Repayment		-	-	-	
	Total C/F		144,492,129,913.54	57,130,446,590.70	67,495,559,735.59	

NOTE 2 (Cont'd)

Note	IGR (Internally Generated Revenue) Cont'd	Note	Actual Amount	Annual Budget Amount	Variance Amount	Remark
	Total B/F		144,492,129,913.54	57,130,446,590.70	67,495,559,735.59	
	Investment Income - Code - (12021000)					
1				39,500,924.35	(39,500,924.35)	
2					-	
	Total Investment Income Interest Earned - Code- (12021200)		-	39,500,924.35	(39,500,924.35)	
1	EIRS		1,143,704.66	412,636.97	731,067.69	
2	MPPUD		33,480,519.49	12,079,429.89	21,401,089.60	
3	MWCCE		20,486,785.33	7,391,423.15		
4	MOF		54,373,583.70	19,617,434.32	34,756,149.38	
	Total Interest Earned Re-Imbursement - Code (12021400)		109,484,593.18	39,500,924.35	56,888,306.66	
1	EIRS		9,143,151.90	1,566.94	9,141,584.96	
2	MPPUD		1,000.00	45,870.18	(44,870.18)	
3	MWCCE		20,000.00	28,068.04	(8,068.04)	
4	MOF			74,494.84		
	Total Re-Imbursement		9,164,151.90	150,000.00	9,088,646.74	
	Revenue Head - Miscellaneous Code - (12021400)		Actual Amount	Annual Budget Amount	Variance Amount	Remark
1	MOF		18,141,557.54		18,141,557.54	
2	DCA		532,500.00		532,500.00	
3	GHP		6,948,780.00		-	
4	ODG		3,542,200.00		3,542,200.00	
	Total Miscel.		29,165,037.54	-	22,216,257.54	
	TOTAL INCOME		144,639,943,696.16	57,209,598,439.40	67,544,252,022.19	-

NOTES 4-7

Note 3	A - Total Personnel Costs	Note	Actual Amount	Annual Budget Amount	Variance Amount	CRF Charges in f
	List of MDA: Administrative Sector		3,212,931,875.94	4,531,000,000.00	1,318,068,124.06	
	List of MDA: Economic Sector		1,880,787,600.00	4,477,000,000.00	2,596,212,399.94	
	List of MDA: Law and Justice Sector		1,923,835,215.52	2,425,000,000.00	501,164,784.48	
	List of MDA: Regional Sector		-	-	-	
	List of MDA: Social Sector		17,935,100,282.28	20,636,615,689.26	2,701,515,406.98	
	Total Personnel Cost		24,952,654,973.80	32,069,615,689.26	7,116,960,715.46	

Note	Details	Note	Actual Amount	Annual Budget Amount	Variance Amount	Remark
Note 4	Salaries as CFR Charges List of Judges:					
	Civil Service Comm.		20,102,375.18	24,000,000.00	3,897,624.82	
	Aud-General (State)		5,490,628.40	6,500,000.00	1,009,371.60	
	Aud-General (L.G)		5,825,081.01	9,000,000.00	3,174,918.99	
	Judicial Service Comm.				-	
	Local Gov't Service Comm.				-	
	State Independent Elect Comm.		29,912,326.29	36,500,000.00	6,587,673.71	
	House of Assembly Ser. Comm.		44,353,063.77	46,000,000.00	1,646,936.23	
	High Court Judges & CCA				-	
	Others			20,000,000.00		
	Total		105,683,474.65	142,000,000.00	16,316,525.35	
	Total		25,058,338,448.45	32,211,615,689.26	7,133,277,240.81	

Note 5	Employers Contribution to Pension According to S	Note	Actual Amount	Annual Budget Amount	Variance Amount
	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				
	Total Employers Contribution to Pension		-	-	-

Note 6	Overhead Costs	Note	Actual Amount	Annual Budget Amount	Variance Amount
	List of MDA: Administrative Sector		14,772,611,603.92	14,697,000,000.00	(75,611,603.92)
	List of MDA: Economic Sector		3,911,045,984.18	2,718,500,000.00	(1,192,545,984.18)
	List of MDA: Law and Justice Sector		626,590,376.79	810,500,000.00	183,909,623.21
	List of MDA: Regional Sector				-
	List of MDA: Social Sector		5,861,010,795.67	1,239,000,000.00	(4,622,010,795.67)
	Total Overhead Costs		25,171,258,760.56	19,465,000,000.00	(5,706,258,760.56)

Note 7	Consolidated Revenue Fund Charges (Inc. Service	Note	Actual Amount	Annual Budget Amount	Variance Amount
	CP (Employees Contributions)		894,130,611.02	950,000,000.00	1,844,130,611.02
	Gratuities		41,905,913.08	2,000,000,000.00	2,041,905,913.08
	Pension		8,401,085,700.42	8,170,000,000.00	(231,085,700.42)
	Servicing of External Debt		868,116,717.31	1,000,000,000.00	1,868,116,717.31
	Servicing of Bonds		(313,168,830.00)	-	
	Servicing of Internal Loans		6,565,663,292.11	6,000,000,000.00	12,565,663,292.11
	Guaranteed Loans		25,000,000.00	-	25,000,000.00
	Other Contractual Obligations		158,715,362.13	1,837,000,000.00	1,995,715,362.13
	Bank Charges		240,360,848.13		240,360,848.13
	Below the Lines				-
	SERVICE WIDE VOTES				
	Total Consolidated Revenue Fund Charges		16,881,809,614.20	19,957,000,000.00	20,349,807,043.36

NOTES 8-13

Note 8	Subventions to Parastatals (According to Sector-List)	Actual Amount	Annual Budget Amount	Variance Amount	
	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: Sector Sector	-	-	-	
	Total Subvention to Parastatals	-	-	-	

Note 9	Transfer to Capital Development (According to Sector)	Actual Amount	Annual Budget Amount	Variance Amount	
	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: Sector Sector				
	Total Transfer to Capital Development Fund	-	-	-	

Note 10	Details of Aid and Grants Received	Actual Amount	Annual Budget Amount	Variance Amount	
	Bilateral				
	Muti Lateral	-	-	-	
	ETC				
	Total Details of Aid and Grants Received	-	-	-	

Note 11	A - Details of Total Capital Expenditures (According to S)	Actual Amount	Annual Budget Amount	Variance Amount	Remark
	List of MDA: Administrative Sector	2,812,492,196.54	5,454,840,762.94	2,642,348,566.40	Capital Exp in N
	List of MDA: Economic Sector	49,493,922,785.19	60,013,921,796.44	10,519,999,011.25	
	List of MDA: Law and Justice Sector	37,315,750.00	479,000,000.00	441,684,250.00	
	List of MDA: Regional Sector		-	-	
	List of MDA: Social Sector	22,171,432,322.22	23,385,952,184.88	1,214,519,862.66	
	Total Details of Capital Expenditures	74,515,163,053.95	89,333,714,744.26	14,818,551,690.31	

Note 12	B - Details of Capital Expenditure of Parastatals (Included in 11A above)	Actual Amount	Annual Budget Amount	Variance Amount	Include Parastatals Capital Exp in
	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: Sector Sector				
	Total Details of Capital Expenditures of Parastatals	74,515,163,053.95	89,333,714,744.26	14,818,551,690.31	

Note 13	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	Actual Amount	Annual Budget Amount	Variance Amount	Remark
	List all the Other Funds Cash Book Balances		-	-	
		74,515,163,053.95	89,333,714,744.26	14,818,551,690.31	

Note 14	CLOSING CASHBOOK BALANCE OF FEDERAL PAY OFFICE/SUB TREASURY OFFICES				
	List all the FPO/Sub-Treasuries Cash Book Balances	74,515,163,053.95	89,333,714,744.26	14,818,551,690.31	

NOTES 15-20

Note 15	Details	Note	Balance as at			Balance as at
18	Other Internal Loans Account		1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	List the Loans		-		-	
	N15,942B Bailout for State & LGCs		12,223,196,852.08	2,595,132,875.58		14,818,329,727.66
	N10B Excess Crude Project Loans		9,041,666,666.59	333,397,483.35		9,375,064,149.94
	N16,869B Monthly FSP Budget Support		16,869,000,000.00			16,869,000,000.00
	N11.939Billion Bank Debts Restructured		10,565,142,103.31		633,908,526.24	9,931,233,577.07
	Total		48,699,005,621.98	2,928,530,358.93	633,908,526.24	50,993,627,454.67
Note 16	Loans and Grants :FGN/States/LGC		Balance as at			Balance as at
	List the Loans		1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	External Loans		10,031,245,800.41	1,354,877,786.84		11,386,123,587.24
	N0.534B ECTS Debt to AMCOM			314,552,440.00		314,552,440.00
	N2,315B Leylend Buses Loans		2,315,446,875.00		226,074,139.82	2,089,372,735.18
	N1,107B Vehicle Loans for Public Officers		1,107,000,000.00		474,428,571.48	632,571,428.52
	N5.00B CAC Comm Agric Credit			5,000,000,000.00		5,000,000,000.00
	N1,980B CBN Loans to MWCCE			1,980,000,000.00		1,980,000,000.00
	N1.500B GIS LoansCAC Comm Agric Credit			1,251,410,033.47		1,251,410,033.47
	N85.173Billion DMO Balances		55,918,988,616.33	29,254,887,201.77		85,173,875,818.10
	External Loans World Bank (DPO)		14,765,782,488.00		-	14,765,782,488.00
	Total		132,837,512,502.72	42,084,257,821.01	1,334,411,237.54	173,587,315,985.18
Note 17	AIDS & GRANTS		Balance as at			Balance as at
			1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	List of Aids and Grants					5,177,508,085.33
	External Loans					4,780,537,719.30
	Domestic Grants					
	Loan 3		-	-		-
	Total		-	-	-	9,958,045,804.63
Note 18	AMCOM Purchase of BBL Debts		Balance as at			Balance as at
	Opening Balances at as 1st January, 20xx		1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	Loan 1 AMCOM Debt					
	Total		-	-	-	-
Note 19	World Bank Loan		Balance as at			Balance as at
			1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	List the Loans					
	Total		-	-	-	-
Note 20	Other Loans		Balance as at			Balance as at
			1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	List the Loans					
	Total		-	-	-	-

NOTES 21-23

Note 21	Internal & External Loans		<i>Balance as at 1/1/2018</i>	Additional Loan	Loan Paid Back	<i>Balance as at 31/12/2018</i>
	List the Loans					
	1 List the Loans		1/1/2018	Additional Loan	Loan Paid Back	31/12/2018
	2 External Loans		10,031,245,800.41	1,354,877,786.84		11,386,123,587.24
	3 N11,939 Bank Loan Restructured		10,565,142,103.31		633,908,526.24	9,931,233,577.07
	4 N15,942B Bailout for State & LGCs		12,223,196,852.08	2,595,132,875.58		14,818,329,727.66
	5 N10B Excess Crude Project Loans		9,041,666,666.59	333,397,483.35		9,375,064,149.94
	6 N16,869B Monthly FSP Budget Support		16,869,000,000.00	-		16,869,000,000.00
	7 N0.503B ECTS Debt to AMCOM			314,552,440.00		314,552,440.00
	8 N2,315B Leylend Buses Loans		2,315,446,875.00		226,074,139.82	2,089,372,735.18
	9 N1,107B Vehicle Loans for Public Officers		1,107,000,000.00		474,428,571.48	632,571,428.52
	10 N5.00B CAC Comm Agric Credit			5,000,000,000.00		5,000,000,000.00
	11 N1,980B CBN Loans to MWCCE			1,980,000,000.00		1,980,000,000.00
	12 N1.500B GIS LoansCAC Comm Agric Credit			1,251,410,033.47		1,251,410,033.47
	13 DMO Balances		55,918,988,616.33	29,254,887,201.77		85,173,875,818.10
	14 External Loans World Bank (DPO)		14,765,782,488.00		-	14,765,782,488.00
	Total		132,837,469,401.72	42,084,257,821.01	1,334,411,237.54	173,587,315,985.18

Note 22	Schedule of Deposit		<i>Balance as at 1/1/2018</i>	Additional Loan	Loan Paid Back	<i>Balance as at 31/12/2018</i>
	List of MDA: Administrative Sector					
	List of MDA: Economic Sector					
	List of MDA: Law and Justice Sector					
	List of MDA: Regional Sector					
	Total Outstanding Deposits		132,837,469,401.72	42,084,257,821.01	1,334,411,237.54	173,587,315,985.18

Note 23	CONTINGENT LIABILITIES AS AT YEAR END		<i>Balance as at 1/1/2018</i>	Additional Loan	Loan Paid Back	<i>Balance as at 31/12/2018</i>
	E.G.					
	... Pension and Gratuity Due					
 Outstanding Contractors Liabilities (According to MDA)					
 Pension Litigations (According to MDA)					
 Guarantees (According to MDA)					
 Others					
	Total Contigent Liabilities		-	-	-	-
	Grand Total		132,837,469,401.72	42,084,257,821.01	1,334,411,237.54	173,587,315,985.18

NOTE 24

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2018			2017		
	A	B				
	NET RECEIPT	DEDUCTED AT SOURCE	GROSS	NET RECEIPT	DEDUCTED AT SOURCE	GROSS
	N	N	N	N	N	N
JANUARY	2,168,291,217.90	977,445,032.60	3,145,736,250.50	426,881,286.08	895,858,954.85	1,322,740,240.93
FEBRUARY	2,659,662,752.84	459,124,134.82	3,118,786,887.66	677,377,440.03	1,020,230,316.65	1,697,607,756.68
MARCH	2,242,416,235.67	979,124,134.82	3,221,540,370.49	624,814,338.32	909,358,256.66	1,534,172,594.98
APRIL	2,322,299,108.08	459,124,134.82	2,781,423,242.90	-	-	-
MAY	2,996,698,420.35	459,124,134.82	3,455,822,555.17	1,386,780,512.73	1,675,281,107.89	3,062,061,620.62
JUNE	(459,124,134.82)	459,124,134.82		937,683,979.51	1,052,793,663.28	1,990,477,642.79
JULY	2,902,343,272.08	459,124,134.82	3,361,467,406.90	2,682,258,485.58	1,052,793,663.28	3,735,052,148.86
AUGUST	3,025,329,545.91	472,636,164.87	3,497,965,710.78	1,281,045,686.97	818,533,632.10	2,099,579,319.07
SEPTEMBER	2,902,017,685.87	472,636,164.87	3,374,653,850.74	89,972,595.59	143,435,405.43	233,408,001.02
OCTOBER	6,747,734,178.41	472,636,164.87	7,220,370,343.28	4,737,317,454.59	1,030,907,842.44	5,768,225,297.03
NOVEMBER	(472,636,164.87)	472,636,164.87		31,798,687.91		31,798,687.91
DECEMBER	6,597,595,616.04	472,636,164.87	7,070,231,780.91	3,787,679,375.04	1,774,944,874.02	5,562,624,249.06
TOTAL	33,632,627,733.46	6,615,370,665.87	40,247,998,399.33	16,663,609,842.35	10,374,137,716.60	27,037,747,558.95

SHARE OF STATUTORY ALLOCATION						
MONTH	C	D	E			
	Total SRA and Other Agencies	Share of Excess Crude Oil A/C	Value Added Tax Allocation	GROSS SRA	GROSS SRA	
	N	N	N	2018	2017	
	N	N	N	N	N	
JANUARY	5,151,512,608.28	12,773,282.11	904,797,682.20	3,145,736,250.50	1,322,740,240.93	
FEBRUARY	5,642,144,640.64	-	1,053,443,871.63	3,118,786,887.66	1,697,607,756.68	
MARCH	5,653,775,297.75	-	1,030,601,883.78	3,221,540,370.49	1,534,172,594.98	
APRIL	5,173,129,991.47		969,737,786.95	2,781,423,242.90	-	
MAY	5,329,834,611.92		907,279,312.21	3,455,822,555.17	3,062,061,620.62	
JUNE	-				1,990,477,642.79	
JULY	5,049,404,805.98		1,033,995,325.57	3,361,467,406.90	3,735,052,148.86	
AUGUST	5,347,964,078.99	48,230,025.26	984,094,762.29	3,497,965,710.78	2,099,579,319.07	
SEPTEMBER	5,292,542,456.32		827,043,092.97	3,374,653,850.74	233,408,001.02	
OCTOBER	18,985,936,225.36		2,134,608,603.27	7,220,370,343.28	5,768,225,297.03	
NOVEMBER	8,491,493.57				31,798,687.91	
DECEMBER	10,786,366,833.59	690,749,978.14	2,175,829,928.34	7,070,231,780.91	5,562,624,249.06	
TOTAL	72,421,103,043.87	751,753,285.51	12,021,432,249.21	40,247,998,399.33	27,037,747,558.95	

Edo State Government of Nigeria
Office of Accountant - General
Revenue Report for the Year Ended 31st December 2018
(Inlieu of Monthly Revenue Return Performance Report Required
at Pages 16 - 23 of IPSAS Cash Booklet)

STATE GOVERNMENT (B)						
Code	PARTICULARS	Annual Budget	Average Monthly Revenue	Actual Revenue to Date	% Achieved on Budget	REMARKS
	Revenue Details					
11010100	Share of FAAC	66,469,732,928.47	6,707,999,733.22	40,247,998,399.33	60.55	
10010200	Share of VAT	11,000,000,000.00	2,003,572,041.54	12,021,432,249.21	109.29	
11010300	Share of Excess Crude	6,500,000,000.00	125,292,214.25	751,753,285.51		
11010400	Other Source of FAAC	-	5,362,184,107.42	32,173,104,644.54		
11010500	Domestic Grants	6,900,000,000.00		5,177,508,085.33		
11110600	Foreign Grants	5,302,975,067.00		4,780,537,719.30		
	Total Federal Sources	96,172,707,995.47	14,199,048,096.43	95,152,334,383.22	169.84	
		0				
	Independent Revenue of E	0				
12010101	Personal Taxes	23,541,750,000.00	3,293,207,715.71	19,759,246,294.23	83.93	
12020100	Licences	352,000,000.00	98,436,849.00	590,621,093.97	167.79	
12020400	Fees	2,282,166,236.70	1,501,541,576.50	9,009,249,458.99	394.77	
12020500	Fines	18,000,000.00	5,076,854.85	30,461,129.08	169.23	
12020600	Sales	609,400,000.00	800,228.33	4,801,370.00	0.79	
12020700	Earnings	264,155,287.00	11,641,492.84	69,848,957.06	26.44	
12020800	Rent on Government Build	360,000,000.00	1,573,939.96	9,443,639.75		
12020900	Rent on Land and Others - General		-	-		
12021000	Investment Income	39,500,924.35	18,247,432.20	109,484,593.18	277.17	
12021100	Interest	150,000.00	-	-	-	
12021200	Re-Imbursement	267,500,000.00	1,527,358.65	9,164,151.90	3.43	
12021300	Miscellaneous	-	4,860,839.59	29,165,037.54		
12021400	Exchange Rate Gain	-	-	-		
	Total Independent Source	27,734,622,448.05	4,936,914,287.62	29,621,485,725.71	106.80	
	Grand Total	123,907,330,443.52	19,135,962,384.05	124,773,820,108.93	100.70	

Edo State Government of Nigeria
Office of Account-General
Recurrent Expenditure Report for the Period Ended 31st December 2018
(Inlieu of Monthly Recurrent Expenditure Return Performance Report Required
at Pages 24 - 29 of IPSAS Cash Booklet)

Code	STATE GOVERNMENT(B) Personnel Cost	Annual Budget	Average Monthly Cost	Actual Cost to Date	% Achieved on Budget	REMARKS
0-1111300100/ 0-14800100100	Administrative Sector	4,515,000,000.00	535,488,645.99	3,212,931,875.94	71.16	
0-21500100100/ 0-26000100100	Economic Sector	4,185,000,000.00	313,464,600.01	1,880,787,600.06	44.94	
0-31800100100/ 0-32605200200	Law & Justice Sector	2,425,000,000.00	320,639,202.59	1,923,835,215.52	79.33	
0-51300100100/ 0-55100400100	Social Sector	20,705,615,689.26	2,989,183,380.38	17,935,100,282.28	86.62	
0-55100400100	CRF Salaries	141,500,000.00	17,613,912.44	105,683,474.65	74.69	
	Total	31,972,115,689.26	4,176,389,741.41	25,058,338,448.46	78.38	
	Overhead Cost	-				
0-1111300100/ 0-14800100100	Administrative Sector	12,627,000,000.00	2,462,101,933.99	14,772,611,603.92	116.99	
0-21500100100/ 0-26000100100	Economic Sector	2,543,000,000.00	651,840,997.36	3,911,045,984.18	153.80	
0-31800100100/ 0-32605200200	Law & Justice Sector	910,000,000.00	104,431,729.47	626,590,376.79	68.86	
0-51300100100/ 0-55100400100	Social Sector	1,503,000,000.00	976,835,132.61	5,861,010,795.67	389.95	
	Total	17,583,000,000.00	4,195,209,793.43	25,171,258,760.56	143.16	
	Consolidated Revenue Charges					
22020100	Social Contributions		149,021,768.50	894,130,611.02	#DIV/0!	
22010100	Social Benefites	9,500,000,000.00	1,407,165,268.92	8,442,991,613.50	88.87	
22060100	External Loan Repayment	1,000,000,000.00	144,686,119.55	868,116,717.31	86.81	
22060200	Internal Loan Repayment	6,000,000,000.00	1,094,277,215.35	6,565,663,292.11	109.43	
22060300	Other Contractual Obligatic	1,500,000,000.00	26,452,560.36	158,715,362.13	10.58	
22060400	Bank Charges	-	40,060,141.36	240,360,848.13		
22060500	Servicing of Bonds	-	(52,194,805.00)	(313,168,830.00)		
	Guaranteed Loans		4,166,666.67	25,000,000.00		
	Total	18,000,000,000.00	2,813,634,935.70	16,881,809,614.20	93.79	
	Grand Total	67,555,115,689.26	11,185,234,470.54	67,111,406,823.22	99.34	

NOTE 27

**Edo State Government of Nigeria
Office of Account-General**

**Capital Expenditure Report for the Year Ended 31st December 2018
(Inlieu of Monthly Capital (Budget) Return Performance Report Required
at Pages 30 - 32 of IPSAS Cash Booklet)**

Code	STATE GOVERNMENT(B) Capital Expenditure	Annual Budget	Average Monthly Expenditure	Actual Expenditure to Date	% Achieved on Budget	REMARKS
0-11100100200/ 0-11100200100	Administrative Sector	5,454,840,762.94	468,748,699.42	2,812,492,196.54	51.56	
0-12500100100/ 0-26000100100	Economic Sector	60,013,921,796.44	8,248,987,130.87	49,493,922,785.19	82.47	
0-3181100100/ 0-32605200100	Law & Justice Sector	479,000,000.00	6,219,291.67	37,315,750.00	7.79	
0-51300100100/ 0-505100300100	Social Sector	23,385,952,184.88	3,695,238,720.37	22,171,432,322.22	94.81	
	Total	89,333,714,744.26	12,419,193,842.33	74,515,163,053.95	83.41	