

STATEMENT NO. 5: STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD ENDING DEC - 2018
CURRENT PERIOD : DEC - 2018

Currency: NGN

| | BUDGET CURRENT YEAR | ACTUAL CURRENT YEAR | VARIANCE CURRENT YEAR | ACTUAL PREVIOUS YEAR |
|--|--------------------------------|--------------------------------|----------------------------------|---------------------------------|
| RECURRENT REVENUE | | | | |
| Opening Balance | 0.00 | 13,909,255,467.87 | 13,909,255,467.87 | 5,131,092,687.20 |
| Internal Sources | 45,633,819,022.00 | 17,552,105,937.09 | (28,081,713,084.91) | 18,104,562,225.62 |
| External Sources | 67,729,260,003.36 | 42,758,634,265.22 | (24,970,625,738.14) | 36,182,984,692.19 |
| TOTAL REVENUE | 113,363,079,025.36 | 74,219,995,670.18 | (39,143,083,355.18) | 59,418,639,605.01 |
| RECURRENT EXPENDITURE | | | | |
| Personnel Cost | 110,915,124,518.00 | 24,866,916,758.89 | 86,048,207,759.11 | 21,498,672,226.44 |
| Overheads | 40,361,474,109.00 | 13,813,757,026.82 | 26,547,717,082.18 | 8,142,953,102.34 |
| Consolidated Revenue Fund Charges | 32,583,229,165.00 | 9,740,899,614.47 | 22,842,329,550.53 | 7,867,758,808.36 |
| TOTAL RECURRENT EXPENDITURE | 183,859,827,792.00 | 48,421,573,400.18 | 135,438,254,391.82 | 37,509,384,137.14 |
| Operating Balance | | | | 21,909,255,467.87 |
| APPROPRIATION/TRANSFER | | | | |
| Surplus Transfer to Capital and Development Fund | (72,996,748,768.00) | 19,000,000,000.00 | (91,996,748,768.00) | 8,000,000,000.00 |
| Internal Debt Servicing | 2,500,000,000.00 | 0.00 | 2,500,000,000.00 | 0.00 |
| Balance C/F | 1.36 | 6,798,422,270.00 | (6,798,422,268.64) | 13,909,255,467.87 |
| TOTAL APPROPRIATED/TRANSFER | (70,496,748,766.64) | 25,798,422,270.00 | (96,295,171,036.64) | 21,909,255,467.87 |

| | | | | |
|---|-----------------------------|--------------------------|-------------------------------|--------------------------|
| CAPITAL RECEIPTS | | | | |
| Opening Balance | | 2,940,917,457.77 | 2,940,917,457.77 | 11,386,918,618.46 |
| Transfer from Consolidated Revenue Fund | (72,996,748,768.00) | 19,000,000,000.00 | 91,996,748,768.00 | 8,000,000,000.00 |
| Value Added Tax (VAT) | 7,938,179,301.67 | 10,766,785,550.74 | 2,828,606,249.07 | 9,517,926,601.09 |
| Joint State and Local Government Accounts | 162,000,000.00 | 0.00 | (162,000,000.00) | 0.00 |
| Capital Reserves | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess Crude Oil | 1,313,803,535.61 | 1,989,425,078.29 | 675,621,542.68 | 1,496,966,709.49 |
| Fund from Reserve Account | 543,772,896.35 | 0.00 | (543,772,896.35) | 522,666,212.67 |
| Subsidy Re-investment | 0.00 | 0.00 | 0.00 | 0.00 |
| Stabilization Fund | 6,000,000,000.00 | 8,500,000,000.00 | 2,500,000,000.00 | 6,000,000,000.00 |
| AMCON Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Bailout Funds Federal Government | 60,000,000,000.00 | 0.00 | (60,000,000,000.00) | 0.00 |
| Foreign Direct Investment (FDI) | 628,233,020,143.20 | 0.00 | (628,233,020,143.20) | 0.00 |
| Refund from Paris Club | 9,928,847,821.83 | 6,294,557,823.81 | (3,634,289,998.02) | 0.00 |
| Earnings from Capital Investment | 356,000,000,000.00 | 0.00 | (356,000,000,000.00) | 0.00 |
| Internal Bank Loans | 48,000,000,000.00 | 0.00 | (48,000,000,000.00) | 0.00 |
| External Loans | 5,563,350,968.70 | 9,224,817,711.81 | 3,661,466,743.11 | 0.00 |
| Grants and Subventions | 5,180,794,451.00 | 3,868,843,185.55 | (1,311,951,265.45) | 3,981,256,159.26 |
| Others | 58,376,322,162.87 | 76,680,000.00 | (58,299,642,162.87) | 756,100,895.51 |
| TOTAL CAPITAL RECEIPTS | 1,114,243,342,513.23 | 62,662,026,807.97 | (1,051,581,315,705.26) | 41,661,835,196.48 |
| LESS: Capital and Development Expenditure | 1,114,243,342,513.23 | 61,478,295,210.30 | 1,052,765,047,303.13 | 38,720,917,738.71 |
| (Deficit) / Surplus | 0.00 | 1,183,731,597.67 | (2,104,346,363,008.39) | 2,940,917,457.77 |

NOTE 2: INTERNALLY GENERATED REVENUE**CROSS RIVER STATE GOVERNMENT**

FOR THE YEAR : Year

| DETAILS | NOTES | BUDGET | ACTUAL | VARIANCE |
|------------------------------------|--------------|--------------------------|--------------------------|----------------------------|
| 401000 Taxes (Direct and Indirect) | 13 | 15,489,350,000.00 | 10,432,664,496.59 | (5,056,685,503.41) |
| 402000 Fines and Fees | 14 | 21,158,478,611.32 | 3,369,377,636.62 | (17,789,100,974.70) |
| 403000 Licences | 15 | 242,310,279.00 | 129,816,485.30 | (112,493,793.70) |
| 404000 Earnings and Sales | 16 | 2,138,603,256.57 | 26,044,480.00 | (2,112,558,776.57) |
| 405000 Rent on Government Property | 17 | 56,630,000.00 | 170,000.00 | (56,460,000.00) |
| 406000 Interest and Dividend | 18 | 26,033,042.69 | 131,936.13 | (25,901,106.56) |
| 407000 Miscellaneous | 19 | 6,522,413,832.42 | 3,593,900,902.45 | (2,928,512,929.97) |
| TOTAL | | 45,633,819,022.00 | 17,552,105,937.09 | (28,081,713,084.91) |

NOTE 6: RECURRENT EXPENDITURE
CROSS RIVER STATE GOVERNMENT
FOR THE YEAR : 2018

| DETAILS | PERSONNEL | OVERHEAD | CONSOLIDATED FUND CHARGES | ACTUAL | BUDGET | VARIANCE |
|--|----------------|----------------|---------------------------|------------------|-------------------|-------------------|
| ECONOMIC SECTOR | | | | | | |
| MOA-HQ Ministry of Agriculture (HQ) | 629,952,403.46 | 4,800,000.00 | - | 634,752,403.46 | 510,579,498.56 | 124,172,904.90 |
| CRADP Agricultural Development Programme | 205,102,444.99 | - | - | 205,102,444.99 | 307,096,757.35 | 101,994,312.36 |
| CRSFC CRS Forestry Commission | 325,161,151.06 | 1,200,000.00 | 398,070.70 | 326,759,221.76 | 376,567,182.64 | 49,807,960.88 |
| MOCC Ministry of Climate Change | 0.00 | 2,500,000.00 | - | 2,500,000.00 | 40,542,379.29 | 38,042,379.29 |
| DOFBD Department of Forestry Biodiversity & Conservation | 0.00 | 1,850,000.00 | - | 1,850,000.00 | 16,504,080.29 | 14,654,080.29 |
| CRSTF Cross River State Tank Farm | 0.00 | - | - | - | 0.00 | - |
| MOP Ministry of Power | 0.00 | 2,000,000.00 | - | 2,000,000.00 | 46,518,004.42 | 44,518,004.42 |
| SEA State Electrification Agency (HQ) | 42,836,294.72 | 1,200,000.00 | - | 44,036,294.72 | 81,056,903.49 | 37,020,608.77 |
| MOF Ministry of Finance (HQ) | 61,461,346.72 | 248,801,924.00 | 4,757,982.80 | 315,021,253.52 | 497,606,005.31 | 182,584,751.79 |
| OAG Office of the Accountant General | 182,906,584.01 | 20,400,000.00 | 8,769,211,113.67 | 8,972,517,697.68 | 29,934,479,745.48 | 20,961,962,047.80 |
| IRS Internal Revenue Service | 318,558,989.80 | - | 9,999.99 | 318,568,989.79 | 860,887,032.00 | 542,318,042.21 |
| MFA Micro Finance Agency & Enterprise Development | 0.00 | 600,000.00 | - | 600,000.00 | 3,600,000.00 | 3,000,000.00 |
| CBPPP CRS Bureau for Public, Private Partnership | 2,918,035.56 | 461,500.00 | - | 3,379,535.56 | 47,253,472.28 | 43,873,936.72 |
| EA/SPC Economic Adviser/State Planning Commission(HQ) | 73,201,708.09 | 1,788,500.00 | - | 74,990,208.09 | 107,645,192.94 | 32,654,984.85 |
| CRS Bureau Of Statistics | 0.00 | 600,000.00 | - | 600,000.00 | 24,768,339.94 | 24,168,339.94 |
| CRS Commercial & Commodity Control Agency | 0.00 | " | - | - | - | - |
| DMD Debt Management Department (HQ) | 9,396,484.10 | 900,000.00 | - | 10,296,484.10 | 17,171,967.00 | 6,875,482.90 |
| MFED Mortgage Finance Department (HQ) | 5,173,854.07 | 900,000.00 | - | 6,073,854.07 | 58,008,042.02 | 51,934,187.95 |
| IPD Investment Promotion Department (HQ) | 15,429,236.58 | 1,500,000.00 | - | 16,929,236.58 | 28,438,970.72 | 11,509,734.14 |
| DMR Department of Mineral Resources | 0.00 | 2,290,000.00 | - | 2,290,000.00 | 15,927,692.08 | 13,637,692.08 |
| MOSMD Ministry of Solid Mineral Development | 19,188,720.33 | 500,000.00 | - | 19,688,720.33 | 69,878,010.84 | 50,189,290.51 |
| CPC CRS Consumer Protection Committee (HQ) | 0.00 | - | - | - | - | - |
| CRS Economic & Financial Intelligence Commission | 0.00 | - | - | - | - | - |
| CRS Inland Waterways Agency | 0.00 | - | - | - | - | - |
| DSP Department of Special Project | 27,088,820.63 | 1,950,000.00 | - | 29,038,820.63 | 56,275,715.42 | 27,236,894.79 |
| CRSTB CRS Tourism Bureau (HQ) | 76,919,262.91 | - | - | 76,919,262.91 | 76,114,000.00 | 805,262.91 |
| CRTDD CRS Tourism Development Department | 2,913,296.83 | - | - | 2,913,296.83 | 30,445,046.66 | 27,531,749.83 |
| MCI Ministry of Commerce and Industry | 0.00 | 5,052,500.00 | - | 5,052,500.00 | 222,978,312.28 | 217,925,812.28 |
| MGD Ministry of Gas Development | 0.00 | 3,465,000.00 | - | 3,465,000.00 | 32,616,327.60 | 29,151,327.60 |
| MOI Ministry of Infrastructure | 0.00 | 600,000.00 | - | 600,000.00 | 29,549,650.94 | 28,949,650.94 |
| MOP Ministry of Petroleum Resources | 0.00 | 1,750,000.00 | - | 1,750,000.00 | 36,983,453.23 | 35,233,453.23 |
| MOSP Ministry of Special Project | 0.00 | - | - | - | - | - |
| MOTMS Ministry of Transport & Marine Services | 0.00 | 2,000,000.00 | - | 2,000,000.00 | 38,033,705.21 | 36,033,705.21 |

| | | | | | | |
|---|-------------------------|-----------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| MOW Ministry of Works (HQ) | 162,266,175.26 | 3,245,000.00 | 3,980,707.00 | 169,491,882.26 | 219,357,389.86 | 49,865,507.60 |
| CRRMA Road Maintenance Agency | 18,844,581.27 | | - | 18,844,581.27 | 30,692,339.39 | 11,847,758.12 |
| RUDA Rural Development Agency (HQ) | 41,943,225.74 | 950,000.00 | | 42,893,225.74 | 57,389,179.80 | 14,495,954.06 |
| DOPT Department of Public Transportation (HQ) | 111,583,749.70 | 900,000.00 | | 112,483,749.70 | 150,583,773.75 | 38,100,024.05 |
| CRSSAA CRS Signage and Advertisement Agency | 1,385,833.50 | 19,615,239.98 | | 21,001,073.48 | 34,384,161.99 | 13,383,088.51 |
| CMRA Commercial motorcycle Regul./Monitoring Agency | 844,460.42 | | | 844,460.42 | 30,557,923.00 | 29,713,462.58 |
| Sub-Total Economic Sector | 2,335,076,659.75 | 331,819,663.98 | 8,778,357,874.16 | 11,445,254,197.89 | 34,090,490,255.78 | 22,645,236,057.89 |
| SOCIAL SECTOR | | | | | | |
| MOE Ministry of Education (HQ) | 174,053,691.52 | 2,000,000.00 | 4,202,272.88 | 180,255,964.40 | 187,110,776.30 | 6,854,811.90 |
| SEB Secondary Education Board | 7,959,582,642.98 | 1,500,000.00 | 74,984.00 | 7,961,157,626.98 | 87,686,937,963.23 | 79,725,780,336.25 |
| STEB Technical Education Board | 901,166,638.55 | 1,200,000.00 | - | 902,366,638.55 | 1,115,509,238.76 | 213,142,600.21 |
| CRUTECH CRS University of Technology | 3,079,124,023.85 | 245,000,000.00 | - | 3,324,124,023.85 | 8,180,327,197.71 | 4,856,203,173.86 |
| CRLB CRS Library Board | 0.00 | | | | | |
| SUBEB CRS Universal Basic Edu. Board | 80,616,577.01 | | 1,196,355.24 | 81,812,932.25 | 407,107,697.84 | 325,294,765.59 |
| CRSSB CRS Scholarship Board | 8,817,545.17 | 400,000.00 | - | 9,217,545.17 | 45,822,891.38 | 36,605,346.21 |
| AANE Agency for Adult & Non-formal Edu. | 107,589,531.79 | | - | 107,589,531.79 | 117,482,578.20 | 9,893,046.41 |
| COE College of Education | 795,034,067.11 | 25,000,000.00 | - | 820,034,067.11 | 1,046,651,879.62 | 226,617,812.51 |
| MDI Management Development Inst. | 25,151,522.43 | | - | 25,151,522.43 | 37,717,986.30 | 12,566,463.87 |
| CRSPU Cross River State Polytechnic, Ugep | 31,473,666.99 | 90,715,000.00 | - | 122,188,666.99 | 441,324,370.00 | 319,135,703.01 |
| MOH Ministry of Health (HQ) | 1,408,440,037.86 | 1,618,900.00 | 3,980,707.00 | 1,414,039,644.86 | 558,456,204.96 | 855,583,439.90 |
| CHT College of Health Technology | 53,083,100.88 | 16,538,870.13 | - | 69,621,971.01 | 1,034,750,277.56 | 965,128,306.55 |
| SNC School of Nursing Calabar | 20,789,247.11 | 300,000.00 | - | 21,089,247.11 | 38,364,042.26 | 17,274,795.15 |
| SMC School of Midwifery Calabar | 51,318,291.47 | | - | 51,318,291.47 | 57,680,264.37 | 6,361,972.90 |
| SNI School of Nursing Itigidi | 44,013,743.31 | | - | 44,013,743.31 | 69,894,703.88 | 25,880,960.57 |
| CSNO Central School of Nursing Ogoja | 5,863,702.56 | | - | 5,863,702.56 | 44,919,712.62 | 39,056,010.06 |
| SMMO Sch. of Midwifery/TBL Moniaya Ogoja | 48,797,424.67 | | - | 48,797,424.67 | 39,021,100.62 | 9,776,324.05 |
| SMD School of Midwifery/TBL Obudu | 58,970,961.49 | | - | 58,970,961.49 | 49,061,997.40 | 9,908,964.09 |
| GHC General Hospital Calabar | 554,652,261.83 | | - | 554,652,261.83 | 616,240,819.00 | 61,588,557.17 |
| GDCC Government Dental Centre Calabar | 31,266,226.12 | | - | 31,266,226.12 | 27,541,592.00 | 3,724,634.12 |
| DLHMH Dr Law Henshaw Mem. Hospital Cal | 165,047,813.93 | | - | 165,047,813.93 | 135,913,112.00 | 29,134,701.93 |
| ECPC Eye Care Programme Calabar | 37,126,011.64 | | - | 37,126,011.64 | 71,161,729.44 | 34,035,717.80 |
| SJHIEA St Joseph Hosp. Ikot Ene Akpabuyo | 115,821,500.16 | | - | 115,821,500.16 | 147,899,716.99 | 32,078,216.83 |
| GHA General Hospital Akamkpa | 189,071,504.99 | | - | 189,071,504.99 | - | 189,071,504.99 |
| CHO Cottage Hospital Oban | 32,629,685.23 | | - | 32,629,685.23 | - | 32,629,685.23 |
| CHAC Cottage Hospital Akpet Central | 97,333,396.55 | | - | 97,333,396.55 | - | 97,333,396.55 |
| GHU General Hospital Ugep | 170,617,642.90 | | - | 170,617,642.90 | - | 170,617,642.90 |
| EMJHI Eja - Mem. Joint Hospital Itigidi | 122,303,590.08 | | - | 122,303,590.08 | - | 122,303,590.08 |
| GHBRA General Hospital Obubra | 134,398,172.37 | | - | 134,398,172.37 | - | 134,398,172.37 |
| GHGGJ General Hospital Ogoja | 296,787,010.31 | | - | 296,787,010.31 | - | 296,787,010.31 |

| | | | | | | |
|--|--------------------------|-----------------------|----------------------|--------------------------|----------------|--------------------------|
| GHCKK General Hospital Okpoma | 23,259,425.30 | - | - | 23,259,425.30 | - | 23,259,425.30 |
| GHBNS General Hospital Obanliku | 125,638,058.76 | - | - | 125,638,058.76 | - | 125,638,058.76 |
| LHY Lutheran Hospital Yahe | 87,175,339.08 | - | - | 87,175,339.08 | - | 87,175,339.08 |
| EDP Essential Drugs Programme | 18,228,678.27 | - | - | 18,228,678.27 | - | 18,228,678.27 |
| ORC Obudu Ranch Clinic | 27,763,784.58 | - | - | 27,763,784.58 | - | 27,763,784.58 |
| SACA Agency for the Control of HIV/AIDS (SACA) | 10,056,240.08 | 600,000.00 | - | 10,656,240.08 | - | 10,656,240.08 |
| RBMP Roll Back Malaria Programme | 125,894,239.65 | - | - | 125,894,239.65 | - | 125,894,239.65 |
| CRSPHC CRS Primary Health Care Programme | 27,576,801.21 | 3,070,000.00 | - | 30,646,801.21 | - | 30,646,801.21 |
| HMB Hospital Management Board | 0.00 | - | - | - | - | - |
| IAHO Inua Akpa Hospital, Odukpani | 0.00 | - | - | - | - | - |
| MOCT Ministry of Communication Technology | 0.00 | 2,521,400.00 | - | 2,521,400.00 | - | 2,521,400.00 |
| MOI Ministry of Information (HQ) | 195,485,408.59 | 1,790,000.00 | 5,786,510.36 | 203,061,918.95 | - | 203,061,918.95 |
| CRSBCC CRSBC Calabar | 217,546,039.55 | 36,239,745.00 | 398,785.08 | 254,184,569.63 | - | 254,184,569.63 |
| CRSBCI CRSBC Ikom | 39,500,765.42 | 11,417,000.00 | - | 50,917,765.42 | - | 50,917,765.42 |
| CRNC CRS Newspaper Corp. Calabar | 96,254,276.49 | - | - | 96,254,276.49 | - | 96,254,276.49 |
| MSWCD Ministry of Social Welfare & Community Development | 100,533,681.06 | 1,500,000.00 | 3,980,707.00 | 106,014,388.06 | - | 106,014,388.06 |
| CRSPH CRS Project Hope | 0.00 | - | - | - | - | - |
| MOYDAS Ministry of Youth Development & Sports (HQ) | 34,188,554.08 | 2,000,000.00 | 3,980,707.00 | 40,169,261.08 | - | 40,169,261.08 |
| Department of Youth Affairs | 0.00 | - | - | - | - | - |
| CSC CRS Sports Commission | 226,292,417.04 | 145,481,900.00 | - | 371,774,317.04 | - | 371,774,317.04 |
| SA Sustainable Development Goal | 0.00 | - | - | - | - | - |
| SEMA State Emergency Management Agency | 11,116,755.59 | 1,200,000.00 | - | 12,316,755.59 | - | 12,316,755.59 |
| MOWA Ministry of Women Affairs (HQ) | 30,661,462.01 | 1,500,000.00 | - | 32,161,462.01 | - | 32,161,462.01 |
| MOCTD Ministry of Culture & Tourism Development | 7,146,918.02 | 1,650,000.00 | - | 8,796,918.02 | - | 8,796,918.02 |
| Sub-Total Social Sector | 18,205,260,077.64 | 593,242,815.13 | 23,601,028.56 | 18,822,103,921.33 | | 83,358,429,004.72 |
| REGIONAL SECTOR | | | | | | |
| CRSWB CRS Water Board (HQ) | 169,925,578.39 | - | 3,184,565.60 | 173,110,143.99 | 224,120,905.04 | 51,010,761.05 |
| MOWR Ministry of Water Resources | - | 1,500,000.00 | - | 1,500,000.00 | 57,710,482.98 | 56,210,482.98 |
| RUWASTA RUWASTA (HQ) | 32,541,098.48 | 1,200,000.00 | - | 33,741,098.48 | 31,381,933.66 | 2,359,164.82 |
| MOENV Ministry of Environment (HQ) | 99,456,394.46 | 2,400,000.00 | 3,289,802.69 | 105,146,197.15 | 108,753,674.82 | 3,607,477.67 |
| CAL-UDA Calabar Urban Dev. Authority | 46,979,503.80 | 300,000.00 | - | 47,279,503.80 | 68,682,305.00 | 21,402,801.20 |
| KMM-UDA Ikom Urban Development Authority | 14,659,020.18 | - | - | 14,659,020.18 | 24,518,419.80 | 9,859,399.62 |
| GGJ-UDA Ogoja Urban Development Authority | 15,186,767.96 | - | - | 15,186,767.96 | 25,432,886.38 | 10,246,118.42 |
| UDU-UDA Obudu Urban Development Authority | 4,440,333.20 | - | - | 4,440,333.20 | 16,613,868.92 | 12,173,535.72 |
| GEP-UDA Ugep Urban Development Authority | 5,812,310.90 | - | - | 5,812,310.90 | 17,787,649.88 | 11,975,338.98 |
| WMA Office of the DG | 1,445,359.96 | 53,900,000.00 | - | 55,345,359.96 | 221,056,054.20 | 165,710,694.24 |
| MLH Ministry of Lands & Housing (HQ) | 237,388,264.24 | 1,926,000.00 | 17,823,557.80 | 257,137,822.04 | 328,915,580.41 | 71,777,758.37 |
| CRGIA Cross River Geographic Information Agency | 39,366,133.80 | 1,200,000.00 | 2,001,880.00 | 42,568,013.80 | 245,406,155.04 | 202,838,141.24 |

| | | | | | | |
|--|-----------------------|----------------------|----------------------|-----------------------|-------------------------|-----------------------|
| OSGCRS Office of the Surveyor General, CRS | 0.00 | | | - | | |
| BCDC Border Community Development Commission (HQ) | 32,389,026.90 | 1,415,000.00 | | 33,804,026.90 | | |
| CRS Development Control Agency | 0.00 | | | - | | |
| Environmental Carbon Emmission Board | 0.00 | | | - | | |
| MONCD Ministry of New Cities Development | 0.00 | 2,341,000.00 | | 2,341,000.00 | | |
| MOSH Ministry of Social Housing | 0.00 | | | - | 15,060,000.00 | 15,060,000.00 |
| NCDB New Cities Development Board | 0.00 | | | - | 31,405,442.00 | 31,405,442.00 |
| Sub-Total Regional Sector | 699,589,792.27 | 66,182,000.00 | 26,299,806.09 | 792,071,598.36 | 1,416,845,358.13 | 660,918,786.67 |
| GENERAL AND ADMINISTRATIVE SECTOR | | | | | | |
| COS Office of the Chief of Staff | 991,612,189.74 | 9,995,491,308.42 | 586,048,107.17 | 11,573,151,605.33 | | |
| HPSDG Head of Personal Staff to the Deputy Governor | 57,852,823.46 | 575,565,000.00 | | 633,417,823.46 | | |
| CRPME Performance Management & Evaluation Unit | - | | | - | | |
| DOJP Department of Job Placement | - | | | - | | |
| SSG Office of the Secretary to the State Government (HQ) | 125,762,848.09 | 334,212,212.83 | | 459,975,060.92 | | |
| PLAD Political/Legislative Affairs Department | 7,496,496.50 | 300,000.00 | | 7,796,496.50 | | |
| PPMEU Project /Programme Monitoring Evaluation Unit | - | | | - | | |
| CAD Chieftaincy Affairs Department | 16,388,968.95 | 1,200,000.00 | | 17,588,968.95 | | |
| SSO Special Services Office | 3,459,035.33 | | | 3,459,035.33 | | |
| BMED Budget Monitoring & Evaluation Dept. | 20,955,364.26 | 559,466,081.04 | | 580,421,445.30 | | |
| SDO Special Duties Office | 8,195,830.26 | 790,000.00 | | 8,985,830.26 | | |
| IGADA Intergovernmental Affairs Department, Abuja | 22,313,109.25 | 25,550,000.00 | | 47,863,109.25 | | |
| IGADA Intergovernmental Affairs Department, Lagos | 17,943,182.85 | | | 17,943,182.85 | | |
| DCH Department of Culture and Heritage | 131,185,262.21 | | | 131,185,262.21 | | |
| DLP Department of Labour and Productivity | 13,025,263.50 | 1,036,915.00 | | 14,062,178.50 | | |
| DPPID Due Process and Price Intelligence Department | 35,643,832.24 | 2,000,000.00 | | 37,643,832.24 | | |
| ICTD Information and Communication Technology Dept. | 85,134,037.14 | | | 85,134,037.14 | | |
| CRSSO CRS Servicom Office | - | | | - | | |
| CRSFS CRS Fire Service | 409,623,851.59 | 2,900,000.00 | | 412,523,851.59 | 516,947,900.36 | 104,424,048.77 |
| DCSNGO Office of the Special Adviser(civil society) | 721,772.50 | 750,000.00 | | 1,471,772.50 | 17,204,240.00 | 15,732,467.50 |
| DOPA Department of Orientation and Public Affairs | 765,139.23 | 2,000,000.00 | | 2,765,139.23 | 26,261,406.04 | 23,496,266.81 |
| DRM Department of Religious Matter | - | | | - | 15,000,000.00 | 15,000,000.00 |
| SPD Strategic Planning Department | - | 40,000,000.00 | | 40,000,000.00 | 23,605,442.00 | 16,394,558.00 |
| HOS Office of the Head of Service (HQ) | 65,424,031.08 | 4,000,000.00 | 12,219,548.11 | 81,643,579.19 | 372,198,621.60 | 290,555,042.41 |
| DESM Department of Establishment and Service Matters | 28,492,517.93 | 1,750,000.00 | 3,980,707.00 | 34,223,224.93 | 53,488,905.42 | 19,265,680.49 |
| CRSHOA CRS House of Assembly (HQ) | 285,338,942.53 | 723,175,000.00 | 203,188,113.72 | 1,211,702,056.25 | 2,007,683,145.47 | 795,981,089.22 |
| CRSJ CRS Judiciary (HQ) | 698,076,983.37 | 494,786,048.60 | 38,404,001.72 | 1,231,267,033.69 | 1,720,408,588.18 | 489,141,554.49 |
| CRSJCCOA CRS Judiciary Customary Court of Appeal | 10,000,000.00 | | | 10,000,000.00 | | |
| CRSJMDCH CRS Judiciary Multidoor Court House | - | | | - | | |

| | | | | | | |
|---|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| MOJ Ministry of Justice (HQ) | 209,749,673.50 | 2,500,000.00 | 51,595,590.59 | 263,845,264.09 | 598,626,804.89 | 334,781,540.80 |
| CRSLRC CRS Law Reform Commission | - | - | - | - | - | - |
| MLGA Ministry of Local Government (HQ) | 41,115,932.16 | 2,499,981.00 | 3,184,565.60 | 46,800,478.76 | 430,969,819.91 | 384,169,341.15 |
| CRSCS Civil Service Commission (HQ) | 39,470,346.99 | 5,240,000.00 | 3,980,707.00 | 48,691,053.99 | 112,317,445.98 | 63,626,391.99 |
| CRSIEC CRS Independent Electoral Commission (HQ) | 28,738,401.31 | 900,000.00 | - | 29,638,401.31 | 73,719,183.07 | 44,080,781.76 |
| LGSC Local Government Service Commission (HQ) | 30,882,291.11 | 1,200,000.00 | - | 32,082,291.11 | 124,227,850.69 | 92,145,559.58 |
| JSC Judicial Service Commission (HQ) | 15,487,622.70 | 1,200,000.00 | 820,269.52 | 17,507,892.22 | 87,987,218.18 | 70,479,325.96 |
| CRSCC CRS Carnival Commission (HQ) | 11,327,258.80 | - | 1,116,039.93 | 12,443,298.73 | 86,027,750.00 | 73,584,451.27 |
| OAGS Office of the Auditor General - State (HQ) | 155,685,087.32 | 40,400,000.00 | 4,017,311.21 | 200,102,398.53 | 258,726,219.65 | 58,623,821.12 |
| OAGLG Office of the Auditor General - Local Govt | 37,279,213.78 | - | 4,085,944.09 | 41,365,157.87 | 92,016,790.05 | 50,651,632.18 |
| DIDS Department of International Development support (HQ) | 21,842,919.55 | 3,500,000.00 | - | 25,342,919.55 | 39,023,130.88 | 13,680,211.33 |
| CRSGAM CRSG Asset Management | - | - | - | - | - | - |
| DOA Department of Administration | - | - | - | - | - | - |
| DOLA Department of Legislative Affairs | - | - | - | - | - | - |
| IPAD Inter Party Affairs Department | - | - | - | - | - | - |
| NDDC Niger Delta Development Commission | - | 100,000.00 | - | 100,000.00 | - | - |
| OPAR Office of Prosecution and Asset Recovery | - | - | - | - | - | - |
| Sub-Total General and Admin Sector | 3,626,990,229.23 | 12,822,512,546.89 | 912,640,905.66 | 17,362,143,681.78 | 6,656,440,462.37 | 2,923,024,648.83 |
| Summary | | | | | | |
| Economic Sector | 2,335,076,659.75 | 331,819,663.98 | 9,146,760.49 | 2,676,043,084.22 | 6,905,892,531.99 | 4,229,849,447.77 |
| Social Sector | 18,205,260,077.64 | 593,242,815.13 | 23,601,028.56 | 18,822,103,921.33 | 20,826,280,291.06 | 2,004,176,369.73 |
| Regional Sector | 699,589,792.27 | 66,182,000.00 | 26,299,806.09 | 792,071,598.36 | 1,646,798,702.77 | 854,727,104.41 |
| General and Admin Sector | 3,626,990,229.23 | 12,822,512,546.89 | 912,640,905.66 | 17,362,143,681.78 | 24,592,932,362.78 | 7,230,788,681.00 |
| Internal Debt Servicing | - | - | - | - | 300,000,000.00 | 300,000,000.00 |
| Pension and Gratuities | - | - | 8,769,211,113.67 | 8,769,211,113.67 | 13,200,000,000.00 | 4,430,788,886.33 |
| TOTAL | 24,866,916,758.89 | 13,813,757,026.00 | 9,740,899,614.47 | 48,421,573,399.36 | 67,471,903,888.60 | 19,050,330,489.24 |

NOTE 4: CAPITAL RECEIPTS
CROSS RIVER STATE GOVERNMENT
FOR THE YEAR : 2018

| DETAILS | BUDGET | ACTUAL | VARIANCE |
|---|---------------------------|--------------------------|-----------------------------|
| CAPITAL RECEIPTS | | | |
| 409200 Capital Receipts | | | |
| Opening Balance | | 2,940,917,457.77 | 2,940,917,457.77 |
| Transfer from Consolidated Revenue | (72,996,748,768.00) | 19,000,000,000.00 | 91,996,748,768.00 |
| Value Added Tax (VAT) | 7,938,179,301.67 | 10,766,785,550.74 | 2,828,606,249.07 |
| Joint State and Local Government | 162,000,000.00 | 0.00 | (162,000,000.00) |
| Excess Crude Oil | 1,313,803,535.61 | 1,989,425,078.29 | 675,621,542.68 |
| Reserve Fund | 1,943,772,896.35 | 0.00 | (1,943,772,896.35) |
| Earnings from Capital Investment | 356,000,000,000.00 | 0.00 | (356,000,000,000.00) |
| Bail out Funds (Federal Government) | 60,000,000,000.00 | 0.00 | (60,000,000,000.00) |
| Foreign Direct Investment (FDI) | 628,233,020,143.20 | 0.00 | (628,233,020,143.20) |
| Stabilization Fund | 6,000,000,000.00 | 8,500,000,000.00 | 2,500,000,000.00 |
| Refund from Paris Club | 9,928,847,821.83 | 6,294,557,823.81 | (3,634,289,998.02) |
| Sub-Total | 998,522,874,930.66 | 49,491,685,910.61 | (949,031,189,020.05) |
| 409400 Internal Loans | | | |
| Loan for Sundry Expenditure(Counterpart Funding) | 10,000,000,000.00 | 0.00 | (10,000,000,000.00) |
| Loan for Sundry Infrastructure/Zedici Capital Ltd | 18,000,000,000.00 | 0.00 | (18,000,000,000.00) |
| Other Loan | 20,000,000,000.00 | 0.00 | (20,000,000,000.00) |
| Sub-Total | 48,000,000,000.00 | 0.00 | (48,000,000,000.00) |
| 409500 External Loans (Draw Down) (4 | | | |
| CR-SACA (HIV/AIDS) | 25,000,000.00 | 0.00 | (25,000,000.00) |
| NEWMAP | 4,471,669,918.70 | 8,624,397,687.81 | 4,152,727,769.11 |
| YESSO | 626,681,050.00 | 237,231,750.00 | (389,449,300.00) |
| CSDA | 440,000,000.00 | 363,188,274.00 | (76,811,726.00) |
| Sub-Total | 5,563,350,968.70 | 9,224,817,711.81 | 3,661,466,743.11 |
| 409600 Grant (446) | | | |
| Federal Grant for Education | 7,516,470,591.24 | 2,500,000,000.00 | (5,016,470,591.24) |
| Other Grant Miscellaneous | 430,000,000.00 | 0.00 | (430,000,000.00) |
| Federal Grant on Physically and mantally challenged | 51,000,000.00 | 0.00 | (51,000,000.00) |
| Counterpart Fund (State Loan) | 2,084,054,054.04 | 1,286,343,185.55 | (797,710,868.49) |
| Grant For Development of New Estates(WBA) | 1,000,000,000.00 | 0.00 | (1,000,000,000.00) |
| Funds from the CRS Government (Earned Allowance) | 3,545,055,191.00 | 0.00 | (3,545,055,191.00) |
| Funds from the CRS Government (Salary Arrears) | 350,000,000.00 | 0.00 | (350,000,000.00) |
| Funds from the CRS Government (Accreditation) | 345,803,375.00 | 0.00 | (345,803,375.00) |
| Funds from the CRS Government (Subvention) | 2,729,027,402.62 | 0.00 | (2,729,027,402.62) |
| Ecological Fund | 1,500,000,000.00 | 0.00 | (1,500,000,000.00) |
| Grants and Aids | 250,000,000.00 | 0.00 | (250,000,000.00) |
| Grant for Gas Fire Plant (Turban) | 5,970,000.00 | 0.00 | (5,970,000.00) |
| Federal Government UBE (Teachers Professional Dev) | 161,000,000.00 | 82,500,000.00 | (78,500,000.00) |
| Primary School Computerization | 66,000,000.00 | 0.00 | (66,000,000.00) |
| Retention from School fees for Education Services | 40,957,800.00 | 0.00 | (40,957,800.00) |
| National Health Development Funds | 1,500,000,000.00 | 0.00 | (1,500,000,000.00) |
| Basic Healthcare Funds | 1,000,000,000.00 | 0.00 | (1,000,000,000.00) |
| CRSPHCDA | 2,500,000,000.00 | 0.00 | (2,500,000,000.00) |
| State Malaria Elimination Programm (SMEP) | 453,624,451.22 | 0.00 | (453,624,451.22) |
| Sub-Total | 25,528,962,865.12 | 3,868,843,185.55 | (21,660,119,679.57) |

| | | | |
|---|-----------------------------|--------------------------|-------------------------------|
| 409700 Other Capital Receipts (447) | | | |
| 1% of Legal Document Preparation | 159,047,588.78 | 0.00 | (159,047,588.78) |
| UNICEF Assisted Programme | 50,000,000.00 | 0.00 | (50,000,000.00) |
| Proceeds from Small Sales of Government houses | 180,000,000.00 | 0.00 | (180,000,000.00) |
| Proceeds from Allocation of Government Lands | 700,000,000.00 | 0.00 | (700,000,000.00) |
| Sales of Unservicable Items | 50,000.00 | 0.00 | (50,000.00) |
| Privatization Proceeds from Government Estates | 832,483,902.29 | 0.00 | (832,483,902.29) |
| Retention from School Fees for educational services | 40,957,800.00 | 0.00 | (40,957,800.00) |
| Maintenance and Development of School Facilities | 40,957,800.00 | 0.00 | (40,957,800.00) |
| MOSH Ministry of Social Housing | 1,500,000,000.00 | 0.00 | (1,500,000,000.00) |
| Proceeds From Pinapple Suckers | 39,765.28 | 0.00 | (39,765.28) |
| Proceeds from Pinapple Fruits | 30,346.24 | 0.00 | (30,346.24) |
| Proceeds from Tractor Hiring | 120,895.30 | 0.00 | (120,895.30) |
| Grant for Development of new estates(world bank ass | 1,000,000,000.00 | 0.00 | (1,000,000,000.00) |
| Recovery of Agriculture Credit Loan | 326,500,000.00 | 0.00 | (326,500,000.00) |
| Concern Universal gsf (RUSHPIN) | 495,304,937.33 | 0.00 | (495,304,937.33) |
| NEWMAP - GRANT (SCCF) Special Climate Change | 59,000,000.00 | 0.00 | (59,000,000.00) |
| NEWMAP - GRANT (GEF) GLOBAL ENVIRONMENT FUN | 59,000,000.00 | 0.00 | (59,000,000.00) |
| SLOGOR - State & LG Reform Programme | 1,587,382,128.14 | 76,680,000.00 | (1,510,702,128.14) |
| NDSP-NIGER DELTA SUPPORT PROGRAMME C4 | 1,834,000,000.00 | 0.00 | (1,834,000,000.00) |
| UNDAF | 2,900,000,000.00 | 0.00 | (2,900,000,000.00) |
| CONCERN UNIVERSAL - UK-AID CHISPIN | 506,400,000.00 | 0.00 | (506,400,000.00) |
| World Bank - French Development Agency (FDA) | 1,100,000,000.00 | 0.00 | (1,100,000,000.00) |
| State Counterpart Fund | 14,689,250,785.39 | 0.00 | (14,689,250,785.39) |
| FADAMA III | 138,170,000.00 | 0.00 | (138,170,000.00) |
| MOH State Health Insurance scheme | 1,500,000,000.00 | 0.00 | (1,500,000,000.00) |
| Refunds for Federal Government School Feeding | 1,000,000,000.00 | 0.00 | (1,000,000,000.00) |
| Support from State Governance/Capacity Building | 21,500,000.00 | 0.00 | (21,500,000.00) |
| Rentals of Equipment | 100,000,000.00 | 0.00 | (100,000,000.00) |
| Stores Rental | 7,000,000.00 | 0.00 | (7,000,000.00) |
| Sponsorship | 2,040,000,000.00 | 0.00 | (2,040,000,000.00) |
| Funds for Privatization of Oil Palm Estate / Other Vent | 500,000,000.00 | 0.00 | (500,000,000.00) |
| Harvest of Planted Teaks | 1,200,000,000.00 | 0.00 | (1,200,000,000.00) |
| Inter-State Boundry Surveys | 10,000,000.00 | 0.00 | (10,000,000.00) |
| Intra-State Boundry Surveys | 10,000,000.00 | 0.00 | (10,000,000.00) |
| Maintenance and Development of School Facilities | 40,957,800.00 | 0.00 | (40,957,800.00) |
| Cargo Trading Credit Link | 2,000,000,000.00 | 0.00 | (2,000,000,000.00) |
| Sub-Total | 36,628,153,748.75 | 76,680,000.00 | (36,551,473,748.75) |
| TOTAL | 1,114,243,342,513.23 | 62,662,026,807.97 | (1,051,581,315,705.26) |

NOTE 8: CAPITAL EXPENDITURE BY SECTOR
CROSS RIVER STATE GOVERNMENT
FOR THE YEAR : 2018

| DETAILS | BUDGET | ACTUAL | VARIANCE |
|--------------------------------------|-----------------------------|--------------------------|-----------------------------|
| Economic Sector | | | |
| Agriculture | 22,639,033,829.89 | 449,058,000.00 | 22,189,975,829.89 |
| Energy | 29,092,035,992.35 | 5,157,926,441.07 | 23,934,109,551.28 |
| Commerce and Finance | 176,994,135,232.24 | 3,247,844,136.54 | 173,746,291,095.70 |
| Transport | 99,789,953,154.72 | 6,188,851,798.58 | 93,601,101,356.14 |
| Sub-Total | 328,515,158,209.20 | 15,043,680,376.19 | 313,471,477,833.01 |
| Social Services | | | |
| Education | 28,797,420,214.97 | 312,741,051.11 | 28,484,679,163.86 |
| Health | 57,538,228,468.73 | 1,200,000.00 | 57,537,028,468.73 |
| Information | 5,445,928,120.98 | 301,100,000.00 | 5,144,828,120.98 |
| Social Development, Youth and Sports | 21,986,614,372.00 | 4,523,355,000.00 | 17,463,259,372.00 |
| Sub-Total | 113,768,191,176.68 | 5,138,396,051.11 | 108,629,795,125.57 |
| Regional Development | | | |
| Water | 8,132,948,493.61 | 0.00 | 8,132,948,493.61 |
| Sewage, Drainage and Refuse Disposal | 63,916,761,053.49 | 9,315,366,630.68 | 54,601,394,422.81 |
| Sub-Total | 72,049,709,547.10 | 9,315,366,630.68 | 62,734,342,916.42 |
| General Administration | | | |
| Public Administration | 599,910,283,580.45 | 31,980,852,152.32 | 567,929,431,428.13 |
| Sub-Total | 599,910,283,580.45 | 31,980,852,152.32 | 567,929,431,428.13 |
| TOTAL | 1,114,243,342,513.43 | 61,478,295,210.30 | 1,052,765,047,303.13 |

FINANCIAL SUMMARY - 5 YEARS FINANCIAL HIGHLIGHTS
CROSS RIVER STATE GOVERNMENT
FOR THE YEAR : 2018

| DETAIL | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|---------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| RECEIPTS | | | | | |
| Statutory Revenue Allocation | 42,758,634,265.22 | 36,182,984,692.19 | 43,411,141,877.56 | 32,533,115,820.05 | 41,789,564,562.44 |
| Internally Generated Revenue | 17,552,105,937.09 | 18,104,562,225.62 | 9,140,444,054.82 | 9,093,803,674.70 | 13,421,564,337.06 |
| Value Added Tax | 10,766,785,550.74 | 9,517,926,601.09 | 7,698,881,252.49 | 7,886,236,513.78 | 8,103,289,936.87 |
| Joint State and Local Government Account | 0.00 | 0.00 | 0.00 | 0.00 | 3,865,091,935.63 |
| Capital Reserve | 0.00 | 0.00 | 0.00 | 2,390,879,484.60 | 0.00 |
| Excess Crude Oil | 1,989,425,078.29 | 1,496,966,709.49 | 1,063,340,815.05 | 276,303,885.10 | 227,305,666.96 |
| Funds From Reserve Account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Harnessing Revenue Potentials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refund from London/Paris Club | 6,294,557,823.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidy Re-investment | 0.00 | 0.00 | 0.00 | 0.00 | 2,629,721,092.80 |
| Stabilization Fund | 8,500,000,000.00 | 6,000,000,000.00 | 6,000,000,000.00 | 12,000,000,000.00 | 10,100,000,000.00 |
| AMCON Fund | 0.00 | 0.00 | 0.00 | 0.00 | 8,000,000,000.00 |
| Grants and Reimbursement | 3,868,843,185.55 | 3,981,256,159.26 | 675,556,966.42 | 539,451,062.60 | 1,135,950,681.15 |
| Internal and External Loans | | 0.00 | 808,551,988.00 | 17,856,400,000.00 | 0.00 |
| Other Receipts | 76,680,000.00 | 756,100,895.51 | 3,511,874,364.26 | 17,402,727.33 | 220,723,442.09 |
| Total Receipts | 91,807,031,840.70 | 76,039,797,283.16 | 72,309,791,318.60 | 82,593,593,168.16 | 89,493,211,655.00 |
| EXPENDITURE | | | | | |
| Personnel | 22,866,916,758.89 | 21,498,672,226.44 | 22,066,916,758.89 | 20,188,554,982.31 | 22,020,316,402.88 |
| Pension and Gratuities | 8,769,211,113.67 | 7,111,161,571.12 | 5,769,211,113.67 | 5,174,877,470.78 | 4,468,494,800.13 |
| Consolidated Revenue Fund Charges (Others) | 971,688,500.80 | 756,597,237.24 | 671,668,999.75 | 1,166,347,237.24 | 1,503,878,256.46 |
| Overhead Costs | 13,813,757,026.82 | 8,142,953,102.34 | 8,434,078,177.82 | 7,876,876,473.01 | 11,533,418,844.54 |
| Loan Repayment/ Debt Servicing | 0.00 | 0.00 | 0.00 | 0.00 | 212,503,280.72 |
| Internal Debt Servicing | 0.00 | 0.00 | 49,500,000.00 | 10,000,000.00 | 46,000,000.00 |
| Capital Expenditure | 61,478,295,210.30 | 38,720,917,738.71 | 41,139,810,232.60 | 27,797,481,559.99 | 63,641,158,848.92 |
| Total Expenditure | 107,899,868,610.48 | 76,230,301,875.85 | 78,131,185,282.73 | 62,214,137,723.33 | 103,425,770,433.65 |
| CASH BALANCE | | | | | |
| Opening Cash Balance | 16,327,506,712.97 | 16,518,011,305.66 | 22,339,405,269.79 | 1,959,949,824.96 | 15,892,508,603.61 |
| Closing Cash Balance | 9,982,153,867.67 | 16,327,506,712.97 | 16,518,011,305.66 | 22,339,405,269.79 | 1,959,949,824.96 |