

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF CROSS RIVER STATE OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2017

PART I - INTRODUCTION

The Accounts of the Government of Cross River State of Nigeria for the year ended 31st December, 2017 have been examined under my direction as required by Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and in accordance with Section 4 (3) of the Audit Law (CAP A 20) of the Laws of Cross River State 2004.

1.2 PREVIOUS AUDIT REPORT

The Audit Report on the Accounts of the Cross River State Government of Nigeria for the year ended 31st December 2016 was submitted to the Cross River State House of Assembly on the 10TH September, 2018. That Report was passed to the Public Accounts Committee of the House for consideration in accordance with the provisions of the 1999 Constitution of the Federal Republic of Nigeria. As at the time of writing this report, the House was yet to issue Resolutions on the Audited Accounts of 2011, 2012, 2013, 2014 and 2015. The Public Accounts Committee has commenced deliberations on the report of the 2016 accounts.

1.3 ANNUAL FINANCIAL STATEMENT

The Abstracts of Receipts and Payments of the Recurrent and Capital Accounts and the Statements of Assets and Liabilities as

at 31st December, 2017 were signed and submitted by the Accountant-General on 2nd October, 2018, without the supporting statements as required by the Audit Law. Up to the time of writing this report the supporting statements have not been submitted by the Accountant-General thereby impeding the effective audit of the accounts. It is important to state here that for submitting the 2017 Accounts 9 months after the financial year end, the Accountant-General has contravened Section 13(1) of the Public Finance Management Law No. 12(2011) of Cross River State which stipulates that the Annual Consolidated Financial statements of the State for each financial year should be submitted to the Auditor-General for audit within three months after the end of the financial year.

1.4 PROGRAMME OF WORK

The Accounting Books and Records of Ministries and Extra-Ministerial Departments, including their out-stations, Boards, Post Primary Institutions, Hospitals and Courts of the State were satisfactorily audited in accordance with our Audit Programme. However, due to constraints of irregular release of funds and lack of utility vehicles, only about 60% of the outstations were audited, while less than 10% of our value-for-money audit programme was performed. Less than 10% of approved overhead budget of this Office was released in 2017.

1.5 AUDIT OF PARASTATALS

In accordance with Section 125(3) of the 1999 Constitution of the Federal Republic of Nigeria, some of the under-listed Statutory

Bodies submitted their annual accounts for comments while others were yet to do so during the year under review as shown below:

S/N	PARASTATALS	PERIOD OF ACCOUNTS SUBMITTED	PERIOD OF ACCOUNTS OUTSTANDING	REMARKS
1	CRUTECH	2009-2013	2014_2016	Accounts yet to be submitted
2	CRS Water Board	2011	2012-2016	=do=
3	CRS Forestry Commission	UP TO 2017	NIL	-
4	CRS Universal Basic Edu. Board	UP TO 2015	2016-2017	Accounts yet to be submitted
5	World Bank projects under PFMU	UP TO 2016	NIL	Comments yet to be issued
6	CRS Community & Social Dev. Agency	UP TO 2015	2014-2017	Accounts yet to be submitted
7	CRS Privatization Council	-	2009-2017	Accounts yet to be submitted
8	CRS Property Investment Ltd	UP TO 2013	2014 -2017	Accounts yet to be submitted
9	Obudu Ranch Resort	UPTO 2013	2014-2017	Accounts yet to be Submitted
10	Tourism Bureau	UP TO 2017	NIL	Up- to- date
11	Cross River Sports Commission	UP TO 2017	NIL	-do
12	Rural Development Agency	UP TO 2017	NIL	-do
13	Carnival Commission	UP TO 2017	NIL	-do
14	Bureau of Public Private Partnership	UT TO 2017	NIL	-do
15	Scholarship Board	UP TO 2017	NIL	-do
16	Library Board	UP TO 2017	NIL	-do
17	State Technical Education Board	UP TO 2017	NIL	-do
18	State Secondary Education Board	UP TO 2017	NIL	-do
19	CRS Newspaper Corporation	UP TO 2017	NIL	-do
20	CR Broadcasting Corporation	UP TO 2017	NIL	-do
21	Management Development Institute	UP TO 2017	NIL	-do
22	College of Education, Akamkpa	UP TO 2017	NIL	-do
23	CRS Signage and Advertisement Agency	UP TO 20	NIL	-do

2.0 PART II – ANNUAL ABSTRACT ACCOUNT

2.1 RECURRENT REVENUE

The recurrent revenue received by the State Government for the period ended 31st December 2017 amounted to N54,287,546,917.81 as against the projected revenue of N95,757,722,121.61 showing a shortfall of N41,470,175,203.80 representing 43.3%. The revenue realized during the year under review showed an increase as against the revenue achieved in the previous year which was N52,551,585,932.38.

The details are shown below:

HEAD	DETAILS OF REVENUE (N)	APPROVED ESTIMATES (N)	ACTUAL COLLECTION (N)	EXCESS (N)	SHORTFALL (N)
401000	Taxes(Direct & Indirect)	13,696,029,993.00	8,674,243,525.74	-	5,021,786,467.26
402000	Fines & Fees	16,687,151,667.78	3,928,929,780.93	-	12,758,221,886.85
403000	Licences	242,310,279.00	164,463,168.18	-	77,847,110.82
404000	Earnings & Sales	6,443,132,099.57	24,578,461.92	-	6,418,553,637.65
405000	Rent on Govt. Property	63,333,248.00	502,000.00	-	62,831,248.00
406000	Interest & Dividend	32,053,042.00	2,704,852.00	-	29,348,190.00
407000	Miscellaneous	6,978,622,240.26	5,309,140,436.85	-	1,669,481,803.41
408000	Federation Accounts Allocation	51,615,089,552.00	36,182,984,692.19	-	15,432,104,859.81
		95,757,722,121.61	54,287,546,917.81		41,470,175,203.80

The inability of the Accountant-General to submit Statement No.24 A :- BUDGET TRACKING-RECURRENT REVENUE AND EXPENDITURE made it impossible for the aforesaid shortfalls to be verified.

2.2 SIGNIFICANT DISPARITIES BETWEEN THE PUBLISHED FIGURES AND 2017 REVISED BUDGET

Audit observed continued disparities between the Revised Budget figures and the published figures of the Accountant-General of the State in Recurrent Revenue/Expenditure and Total Capital Receipts and Transfer from Consolidated Revenue Fund despite my consistent comments on these inconsistencies.

Details are shown below:

S/N	DETAILS	REVISED BUDGET 2017	PUBLISHED FIGURE 2017	DIFFERENCE
1.	Total Recurrent revenue	95,916,769,711.00	95,757,722,121.61	159,047,589.39
2.	Total Recurrent Expenditure	87,677,816,829.00	85,177,816,629.00	2,500,000,000.00
3.	Total Capital Receipts and transfer	619,655,233,987.00	619,655,233,987.00	-
4	Capital Expenditure	619,655,233,987.00	621,471,034,065.93	1,815,800,078.93

These differences were conveyed to the Special Adviser, Budget Monitoring & Evaluation Department and the State Accountant-General for reconciliation. Both the Accountant-General and the Special Adviser, Budget Monitoring and Evaluation have not made representations to this Office in this regard. The inability of the Accountant-General to reconcile his records with the Budget Office before finalizing the Accounts is rather unfortunate. Such unreconciled differences undermine the veracity and integrity of the published accounts

2.3 STATE SHARE OF FEDERATION ACCOUNTS

The actual statutory allocation from Federation Account for the year under review was N36,182,948,692.19 out of the Budget provision of

N41,789,564,562.00 resulting in an increase of N1,621,577,315.56 which represents 3.88% increase. Details of the statutory allocation are as shown below:

MONTH	AMOUNT (N)
January	2,357,001,531.93
February	2,559,469,529.56
March	2,297,551,928.38
April	2,720,017,408.83
May	2,378,778,104.43
June	2,864,037,658.08
July	4,161,588,581.20
August	2,904,772,509.88
September	3,969,460,392.41
October	3,128,077,484.12
November	3,039,304,489.01
December	3,802,925,074.36
TOTAL	36,182,948,692.19

2.3.1 RECEIPT FROM SURE-P

The Government of Cross River State did not receive allocation in respect of Subsidy Re-investment Programme (Sure-P) as against the budget provision of N2,000,000,000.00.

2.4 INTERNALLY GENERATED REVENUE

The sum of N18,104,562,225.62 was realized as Internally Generated Revenue for the year ended 31st December, 2017. This amount represents 41.01% of the Budgeted revenue of N44,142,632,570.30 resulting in a shortfall of 58.99% (N26,038,070,344.68). The shortfall

of N26,038,070,344.68 was observed on all the (7) revenue heads. It was observed that revenue generated showed an increase of N8,964,118,170.80 against the previous year. The increase is attributed to N3,499,815,943.54 arising from sharp increases in four (4) sub-heads including:

Code	Sub-Head	2017 Actual (N)	2016 Actual (N)	Increase (N)
403000	Licenses	164,463,168.18	46,647,910.46	117,815,357.00 (71%)
405000	Rent on Govt property	502,000.00	64,400.00	437600.00 (87.20%)
406000	Int & div	2,704,852.00	NIL	2,704,852.00 (100%)
407000	MISC	5,309,140,436.85	1,930,282,203.09	3,378,858,233.76 (63.64%)
	TOTAL	5,476,810,457.03	1,976,994,513.49	3,499,815,943.54

Details of the Internally Generated Revenue are shown below:

CODE	DETAILS	2017 BUDGET	2017 ACTUAL	VARIANCE	2016 ACTUAL
401000	Taxes	13,696,029,993.00	8,674,243,525.74	(5,021,786,467.26)	5,188,136,444.32
402000	Fines and Fees	16,687,151,667.78	3,928,929,780.93	(12,758,221,886.85)	1,877,630,334.48
403000	Licenses	242,310,279.00	164,463,168.18	(77,847,110.82)	46,647,810.46
404000	Earnings & Sales	6,443,132,099.57	24,578,461.92	(6,418,553,637.65)	97,682,862,47

405000	Rent on Govt. Property	63,333,248	502,000.00	(62,831,248.00)	64,400.00
406000	Interest & Dividend	32,053,042.69	2,704,852.00	(29,348,190.69)	-
407000	Miscellan eous	6,978,622,240.26	5,309,140,436.85	(1,669,481,803.41)	1,930,282,203.09
	TOTAL	44,142,632,570.30	18,104,562,228.62	(26,038,070,344.68)	9,140,444,954.82

2.5 CAPITAL RECEIPTS

The actual Capital Receipts for 2017 financial year amounted to N30,274,916,578.02 and fell short of the total estimate of N619,655,233,987.00 by 95.11% (N589,380,317,408.98). Substantial shortfalls were recorded in Fourteen (14) Capital Receipt Heads while surpluses were recorded in one (1) capital receipts Head. The details are contained in the Accountant-General Statement No.4 annexed to this report.

2.6 INTERNAL LOANS.

The Accountant-General Statement indicated that Cross River State Government did not obtain any internal loan for the period under review as against the budgeted figure of N110,656,109,118.87. However, Fifty-Two (52) accounts of Government were Overdrawn to the tune of N 20,921,569,263.13.

2.7 EXTERNAL LOAN

The Accountant-General Statements indicated that the State did not receive any external loan in 2017 Financial year as against the budgeted figure of N6,602,371,594.27. Audit could not confirm this position because the Debt Management Office did not avail Audit with the debt status of the State as requested (ref: ACC.9/2017/VOL.I/12 of 19/12/18).

2.8 GRANT AND SUBVENTION

The Statement of Accounts submitted by the Accountant-General showed that out of N33,959,648,498.17 budgeted for Grant and Subvention only N3,981,256,159.26 was received leaving an outstanding balance of N29,978,392,338.91. The details are as shown below.

Federal grant for education	N1,746,256,159.26
Counterpart Fund (State Loan)	N2,080,000,000.00
Retention from School fees	N25,000,000.00
Federal Govt. UBE (Teachers Scheme)	N80,000,000.00
Pry. Sch. Computerization	N50,000,000.00
TOTAL	N3,981,256,159.26

2.9 AUTHORITY FOR EXPENDITURE

The Authorities for Expenditure incurred during 2017 financial year are listed in "**PART VI**" of this Report.

2.10 RECURRENT EXPENDITURE

The Statement of Accounts submitted by the Accountant-General showed that the actual recurrent expenditure for the year ended 31st December, 2017 amounted to N37,509,384,137.14 and reflected a

total net savings of N41,131,151,134.30 on the revised estimate of N78,640,535,271.44. The details are contained in the Accountant-General's Note 6 annexed to this Report.

2.11 CAPITAL EXPENDITURE.

The actual capital expenditure for 2017 financial year was N38,720,917,738.71 as against the estimated Capital Expenditure of N621,471,034,065.93.

The details are shown in the Accountant-General's Note 8 annexed to this Report.

2.12 STATEMENT OF INCOME AND EXPENDITURE

The total receipt for 2017 financial year was N93,080,474,801.49 which included the opening cash balance of N16,518,011,305.66 brought forward from 2016 financial year while the sum of N76,330,301,875.85 was expended on recurrent and capital costs leaving a balance of N16,850,172,925.64. The details are shown below:

INCOME	N	N
Cash/Cash Equivalent as at 1st Jan, 2017		16,518,011,305.66
Statutory Allocation		36,182,984,692.19
Internally Generated Revenue		18,104,562,225.62
Value Added Tax (VAT)		9,517,926,601.09
Reserve Fund		522,666,212.67
Excess Crude Oil		1,496,966,709.49
Stabilization Fund		6,000,000,000.00
Grant and Subvention		3,981,256,159.26
Others:		756,100,895.51

1)1%legal document preparation(N40,100,895.51)		
2)Proceeds from small sales of Govt houses(N120,000,000.00);		
3)Proceeds from allocation of govt qtrs.(N15,000,000.00)		
4)Recovery of Agric credit loan(N160,000,000.00);		
5)Rentals of Equipment(N21,000,000.00);		
6)Sponsorship(N250,000,000.00)		
7)Funds from privatization of oil palm Estate(N150,000,000.00)		
TOTAL INCOME		93,080,474,801.49
EXPENDITURE		
RECURRENT:		
Personnel Costs	21,498,672,226.44	
Overhead Costs	8,142,953,102.34	
Consolidated revenue fund charges	67,867,758,808.36	
SUB-TOTAL	37,509,384,137.14	
CAPITAL(Note 8)		
Economic Sector	32,673,950,614.65	
Social Sector	2,396,172,460.09	
Regional Development Sector	1,310,331,062.97	
Administrative Sector	2,340,463,601.00	
SUB-TOTAL	38,720,917,738.71	
LESS: Total Expenditure		76,230,301,875.85
Cash/Cash Equivalent as at 31st Dec, 2017		16,850,172,925.64

The details of Cash/Cash Equivalent of N16,850,172,925.64 maintained at the Treasury Headquarters as at 31st December, 2017 were as shown below:

	N
Cash at Banks	6,351,241,290.42
Below the line Accounts:	
Unretired Imprest of MDAs	17,150,000.00
Future Generation Fund	140,762,326.11
Treasury Clearing Account	(4,370,698,955.86)
General Accounts	(922,835,624.94)
Advances	15,634,553,889.91
	16,850,172,925.64

PART III STATEMENT OF ASSETS AND LIABILITIES

3.0 ASSETS.

3.1 CASH AT BANK- N6,351,241,290.42.

The bank balances of N6,351,241,290.42 represent various Cash Book balances maintained at the Treasury Headquarters. This amount is the difference between 52 (Fifty-two) overdrawn (Dr) accounts amounting to N20,921,569,263.13 and the total credit balances of N27,272,810,553.55 held in the remaining 150 (One hundred and fifty) accounts. The balances in all the 202 accounts could not be verified by Audit because the Accountant-General could not provide the relevant reconciliation statements. I could not therefore verify the cash balance of N6,351,241,290.42.

3.2 UNRETIRED IMPREST – N17,150,000.00

This figure represents the total unretired imprest by 9 (nine) Ministries/Departments and Agencies amounting to N17,150,000.00 This figure could not be reconciled with the ledger balances maintained at the Treasury Headquarters since the imprest ledger was not made available to the Auditors. The details are in Appendix 'A' attached to this report.

3.3 INVESTMENTS

FUTURE GENERATION FUND: N818,802,488.59

The Reserve Fund accrued N818,802,488.59 as at 31st December 2017. This is an increase in the Reserve Fund Net Asset Value/NAV/ of 16.96% from N4,827,285,856.69 as at the beginning of January 2017

to N5,646,088,345.28 as at the end of December 2017. The Accountant-General's published balance on the Investment Account was N140,762,326.11 as shown below:

	N
Balance b/f (Investment/Deductions of N50m from Statutory Allocations to 31 st December, 2017)	140,762,326.11
Add: State Contribution(January-December 2017).	-
TOTAL:	140,762,326.11

The report presented by Ministry of Finance Incorporated showed that the Reserved Fund had a market value of N5,646,088,345.28 only as at 31st December 2017 as against the sum of N140,762,326.11 published by the Accountant-General.

There was no withdrawal made from the Fund in the period under review. Both the State and Local Governments contravened the provisions of the Reserved Fund Law by not contributing to the Fund for the period under review. The State and local governments were required by the law to contribute N600,000,000.00 and N216,000,000.00 respectively annually.

3.4 ADVANCES- N15,634,553,889.91

This published figure represents cumulative advances granted to sundry staff of Cross River State Government under Welfare Scheme, Special Advances and 5% staff Housing Scheme Contribution. The figure was not reconciled with the details on the subsidiary records

since they were not made available to the Auditors. The details are shown below:

HEAD	DESCRIPTIONS	N
7534	Motor vehicle	37,267,238.38
7535	Motorcycle	23,405,433.27
7548	Special Advances	15,573,361,663.29
175009	5% Staff Housing Scheme Contribution	519,554.97

3.5 TREASURY CLEARANCE ACCOUNTS: N155,166,288.32

This figure represents the net total indebtedness of Cross River State Government to the under listed bodies: -

S/N	HEAD	DETAILS	DR (N)	CR (N)
1	174001	Accountant-General of the Fed.	138,768,366.64	
2.	174002	Accountant-General- Kwara State	12,984.28	
3.	174003	Accountant-General- Rivers State	3,011,831.21	
4.	174004	Accountant-General-Enugu State	1,091,452.95	
5.	174005	Accountant-General-Anambra State	1,431,930.11	
6.	174006	Accountant-General-Imo State	7,020,560.35	
7.	174007	Accountant-General-Lagos State	878,514.82	
8.	174008	Accountant-General-Ogun State	75,669.29	
9.	174009	Accountant-General-Abia State	923,857.40	
10.	174010	Accountant-General-Ondo State	1,083,379.80	
11.	174011	Accountant-general-Oyo State	792,381.12	
12.	174012	Accountant-General-Bauchi State	101,758.91	
13.	174013	Accountant-general-Plateau State	117572.48	
14.	174101	Nigerian Railways Corporation	-	143,971.04
	TOTAL		155,310,259.36	143,971.04

LIABILITIES

PUBLIC FUNDS:

3.6 CONSOLIDATED REVENUE FUND- N13,909,255,467.87

The published figure of **N13,909,255,467.87** represents the total credit balance in the Consolidated Revenue Fund Account as at 31st December, 2017. This could not be verified because the relevant ledger was not made available to Audit. The details are as follows:

	N	N
Opening Balance as at January, 2017		5,131,092,687.20
Add :		
Statutory Revenue Allocation		36,182,984,692.18
Internally Generated Revenue		18,104,562,225.62
Total Recurrent Revenue		59,418,639,605.01
Less:		
Consolidated Revenue Fund Charges	7,867,758,808.36	
Personnel costs	21,498,672,226.44	
Overhead Costs	8,142,953,102.34	
Total Recurrent Expenditure		37,509,384,137.14
Excess Revenue over Expenditure:		21,909,255,467.87
Transfer to Capital Development Fund		8,000,000,000.00
Closing balance as at 31st December 2017		13,909,255,467.87

3.7 CAPITAL DEVELOPMENT FUND N2,940,917,457.77

The credit balance of **N2,940,917,457.77** represents a net surplus of Capital Expenditure over Capital Receipt for the year ended 31st December, 2017. The details are as shown below:

	N	N
Opening Balance as at January, 2015		11,386,918,618.46
Add : Capital Receipts		
Transfer from Consolidated Revenue Fund		8,000,000,000.00
Value Added Tax (VAT)		9,517,926,601.09
Reserve Fund(Proceeds from Bond)		522,666,212.67
Excess Crude Oil		1,496,966,709.49
Stabilization Fund		6,000,000,000.00
External Loans		-
Grants and Subvention		3,981,256,159.26
Others		756,100,895.51
Total Capital Receipts		41,661,835,196.48
Less: Capital Expenditure		
Economic Sector	32,673,950,614.65	
Social Service Sector	2,396,172,460.09	
Regional Development Sector	1,310,331,062.97	
Administrative Sector	2,340,463,601.00	
		38,720,917,738.71
Closing Balance as at 31st December, 2017		2,940,917,457.77

3.8 OTHER CLEARING ACCOUNT-N601,955,326.77

The credit balance of N601,955,326.77 represents total indebtedness Of Cross River State Government to the Federal Government of Nigeria in respect of the under-listed Accounts.

S/N	HEAD/DETAILS	DR(N)	CR(N)
1	200102 FG 5% With-Holding Tax		311,070,629,28
2	200103 FG Value Added Tax		220,838,186.49
3	200104 FG Stamp Duties		70,046,511.00
	TOTAL		601,955,326.77

3.9 CONTRACTUAL LIABILITIES.

The contractual Liabilities of N78,420,756,952.66 do not form part of the Financial Statements for 2017. It is a memorandum record maintained by the State Accountant-General showing the outstanding contractual liabilities of Cross River State as at 31st December 2017. The contracts awarded and executed are listed below:

S/N	NATURE OF CONTRACT	BALANCE	AGE RANGE
1	Bridges	74,880,607.05	1999-2009
2	Consultancy services	4,705,380,695.01	2008-2016
3	Drainage, Flood & Erosion	1,748,947,983.66	2001-2014
4	Electrification/Street Lighting	2,251,752,613.11	2003-2013
5	Production of Master Plans	336,560,017.45	2001-2013
6	Ranch/ Tourism	1,168,209,382.70	2001-2012
7	Capital Expenditure on Renovation of Agric. Ext. Office	9,323,841.87	2008-2009
8	Renovation of government House/Lodges	430,257,559.70	2008-2013
9	Urban Roads	32,821,125,931.09	2006-2016
10	Sub-Treasury	41,107,448.51	2005-2012
11	High Court Complex	5,309,933.62	2000-2011
12	Sundry	7,554,959,542.57	2000-2013
13	Rural Roads	954,803,137.85	2009-2016
14	MDG Health	335,421,684.52	2008-2014
15	Renovation of Ministries. /Departments	8,654,963,227.12	2000-2014
16	Tinapa	2,565,124,000.00	2005-2010
17	Supply & Installation of Equipment in CRBC	679,681,629.83	2008-2012
18	Const./Renovation of Class Room Blocks	757,149,209.15	2009-2013
19	Drilling of Boreholes	278,084,396.89	2000-2010
20	Poverty Alleviation(MOA)	608,663,787.43	2000-2002
21	Instructional Materials	204,169,171.72	2005-2008
22	General Hospitals	146,962,223.65	2000-2013
23	Purchase of Government Vehicles	86,538,800.00	2007-2008
24	MDG Min. of Education	24,992,294.08	2008
25	Judgment Debt	12,543,523.70	2001-2006

26	Ministry of Agriculture	7,689,522,070.26	2016
27	Min. of Sustainable Dev. & Soc.Welfare (states track 2015)	375,314,491.91	2015
28	Ministry of Power	1,156,050,000.00	2017
29	Ministry of Commerce & Industry	2,742,957,748.21	2017
	TOTAL	78,420,756,952.66	

PART IV - MINISTRIES AND EXTRA MINISTERIAL DEPARTMENTS

4.0 INTRODUCTION:

The accounts and records of most Ministries, Departments and Agencies were audited during the year under review and audit reports issued accordingly. Although some of the reports were responded to by some MDAs, it was observed that the Ministerial Audit Committee constituted to handle audit inspection reports were not being utilized by Ministries, Departments and Agencies. Although the following observations did not have material negative effect on the financial statements of the State, they are hereby submitted for the attention and consideration of the Public Accounts Committee.

4.1 CROSS RIVER UNIVERSITY OF TECHNOLOGY, CALABAR

4.1.1 UNACCOUNTED WITHDRAWALS: N3,173,166.00

The sum of N3,173,166.00 being the balance of N9,837,938.00 withdrawn for expenditure could not be accounted for by the Accountant of CRUTECH Educational Services (CES), **Mr. E. O .Nsefik.**

4.1.2 UNREMITTED PAYE DEDUCTIONS: N1,017,737.00

The sum of N1,017,737.00 being PAYE deductions from CES staff was not remitted to the State Internal Revenue Service by the Centre Accountant, **Marion Enung Odey .**

4.1.3 UNEXECUTED JOB: N1,321,358.00.

The sum of N1,321,538.00 was paid to Messrs. Sheriff And Gold as mobilization for the provision of street lights in all CRUTECH campuses The job was abandoned and the mobilization fees not refunded by **Messrs. Sheriff And Gold.**

4.1.4 NON-DEDUCTION OF TAXES: N5,435.000.00

The sum of N 5,435,000.00 being Withholding and Value Added Taxes accruing from various payments to contractors were not deducted and remitted to the relevant Agencies by the bursar **Dr. Vincent Adu. The list of affected contractors is herein attached as appendix B.**

4.1.5 UNRETIRED STAFF ADVANCES: N359,272,950.84

The sum of N359,123,950.84,950.84 being staff advances is to be retired by the various beneficiaries. Details are shown in Appendix C.

4.1.6 INAPPROPRIATE OWNERSHIP OF SHARES.

45% of the shares of CRUTECH CONSULT LTD, valued at N4,500,000.00 were owned in the personal capacity of the former Vice Chancellor, Prof. Effiom Ene-Obong. This entitles him to dividend in spite of the absence of evidence to show that Prof. Ene-Obong personally invested in the Consult. When contacted the Vice Chancellor, Prof. Anthony Owan Enoh and the Director of CRUTECH CONSULT LTD, Dr. Uket Ewa agreed that such share- holding structure was irregular and promised to regularize it as soon as possible.

4.2 MINISTRY OF JUSTICE.

4.2.1 CAPITAL ACCOUNT NOT ACCOUNTED FOR: N5,200,500.00.

The sum of N5,200,500.00 withdrawn from the capital account for expenditure has not been retired. The Accountant, Mr. Innocent Etta could not explain why this expenditure could not be accounted for.

4.3 MINISTRY OF WORKS

4.3.1 STUDENT'S INDEBTEDNESS: N1,672,500.00

The sum of N1,672,500.00 being fees owed by students of the Training School has not been recovered by the Ministry. Details of the indebtedness are as shown below:

S/N	NAMES OF TRAINEES	BALANCES (N)
1	Adaka Festus Ngwu	70,000.00
2	Basseyy Basseyy Effiong	40,000.00
3	Thomas Obio Effiong	70,000.00
4	Celestine Michael Etim	70,000.00
5	Atiakpen Joseph Utsu	70,000.00
6	Basseyy Ikpeme Edet	70,000.00
7	Obina Daniel Ekwe	70,000.00
8	Ayo Festus Abeny	20,000.00
9	Edet Orok Orok	30,000.00
10	Obegu Brian Jack	70,000.00
11	Ekpang Sunday Omah	70,000.00
12	Okon Eyo Effiong	50,000.00
13	Asuquo Asuquo Otu	70,000.00

14	Bassey George Ekpo	70,000.00
15	Imah Bassey Edet	70,000.00
16	Esuong Felix	60,000.00
17	Mboto Edu Equali	50,000.00
18	Okon John Effiong	41,000.00
19	Bassey Imoke John	70,000.00
20	Okon Emmanuel Ene	70,000.00
21	Ironbar Victor Victor	70,000.00
22	Mkpe Raymond Abobo	51,500.00
23	Edu Emmanuel Francis	70,000.00
24	Asuquo Dominic Okon	70,000.00
25	Bassey Etim	70,000.00
26	Asuquo Edet Bassey	70,000.00
27	Etor F. Noim	70,000.00
	TOTAL	1,672,500

4.4 SURVEYOR-GENERAL'S OFFICE.

4.4.1. UNRETIRED EXPENDITURE: N24,022,496.00

The sum of N24,022,496.00 being advances given to staff for various activities have not been retired. Details are annexed as Appendix D.

5.0 GENERAL:

5.1 INDEBTEDNESS RECOVERED FROM TERMINAL BENEFITS IN 2016: N31,814,837.12

The sum of N31,814,837.12 was recovered from the terminal benefits of retirees in the course of verifying their retirement documents. The recoveries are in respect of various infractions including overdrawn salaries, unpaid advances and loans such as housing and computer advances as well as bank loans. The Accountant-General has been requested to effect the deductions accordingly.

5.2 2017 BUDGET PERFORMANCE

DETAILS	BUDGET 2017 N	ACTUAL 2017 N	VARIANCE 2017 N	PERFOR MANCE (%)
Recurrent Revenue	95,757,722,121.61	54,287,546,917.81	41,470,175,203.80	56.69
Capital Receipts	619,655,233,987.00	30,274,916,578.02	589,380,317,408.98	04.89
Sub-total	715,412,956,108.61	84,562,463,495.83	630,850,492,612.78	61.58
Recurrent Expenditure	85,177,816,629.00	37,509,384,137.14	41,131,151,134.30	44.04
Capital Expenditure	621,471,034,065.93	38,720,917,738.71	582,750,116,327.22	6.23
Sub-total	706,648,850,694.93	76,230,301,875.85	630,418,548,819.10	50.27

5.3 OUTSTANDING ISSUES IN THE PREVIOUS AUDIT.

5.3.1: 2016 FINANCIAL STATEMENTS.

5.3.1.1 SPECIAL ADVANCES (HEAD 7548)

It was observed that this expenditure head had a steady build-up from N7,208,825,686.41 in 2009 to N15,393,361,663.29 in 2016. The Accountant-General was requested to provide details of these

advances and why they have not been retired till date. No representation was received as at the time of writing this report.

5.3.1.2 APPROPRIATION WARRANTS

Audit also noted that the 2016 appropriation warrants were not indexed and signed by the Governor of the state. Having observed this as a weakness of internal control system(Acknowledgement), the Accountant-General could not take necessary steps to correct this lapse and prevent its future occurrence. Unfortunately, the 2017 appropriation warrants have suffered the same fate.

5.3.1.3 NON-RECONCILIATION OF ACCOUNTS

The attention of the Accountant-General was drawn to the inability of Audit to confirm the cash at bank totaling N7,821,548,907.03. This was due to the non-presentation of bank reconciliation statements by the Accountant-General. The reconciliation is still outstanding up to the time of writing this report.

PART V-GENERAL

5.1 STAFFING POSITION

The exit of a large number of staff due to death, retirement and transfer which has affected the manpower of this Office will soon be addressed by the recruitment of new audit personnel.

5.2 RENOVATION OF ZONAL OFFICES

The procurement process for the renovation of our dilapidated Offices in Ugep, Ikom and Ogoja was concluded. We had hoped to implement the activity before the expiration of the 2017 financial year but funds were not released. The condition of these Offices is most deplorable.

5.3 TRAINING

As a professional Office, we cannot over-emphasize the importance of training and retraining of our personnel. Due to inadequate funding we were unable to undertake capacity building training during the year under review. However, the SLOGOR (State and Local Governance Reform Project) European Union funded and World Bank managed intervened and some staff were trained.

5.4 ACKNOWLEDGEMENT

I wish to appreciate all Government functionaries for their support in the course of carrying out my constitutional duties. I wish to express

my gratitude to the Accountant-General and all the staff of the Office of the Accountant-General for their response to audit requests.

My sincere gratitude also goes to the members of staff of the Office of the Auditor-General for their commitment and dedication to duties.

CHRIS ETIM NYONG
AUDITOR-GENERAL
CROSS RIVER STATE

OFFICE OF THE AUDITOR-GENERAL
11/13 ADAZI STREET
P.M.B.1058
CALABAR

28TH DECEMBER, 2018

PART VI - AUTHORITIES FOR EXPENDITURE

1.0 LEGAL APPROPRIATION

- 1.1 The Cross River State of Nigeria Appropriation Law 2017 was enacted by the House of Assembly, assented to by His Excellency, the Governor of Cross River State and made effective from 1strd January, 2017.
- 1.2 The Cross River State Revised Appropriation Law 2017 was enacted by the Cross River State House of Assembly.

2.0 ESTIMATES

- 2.1 The Estimates for 2017 financial year were approved in accordance with Section 121 of the Constitution of the Federal Republic of Nigeria 1999.

3.0 WARRANTS

- 3.1 The following 2017 expenditure warrants were conveyed to the Accountant-General by the Commissioner for Finance, Mr. Asuquo Ekpenyong via letter No. GO/S/21/VOL.1.69 dated 16th January, 2017:
 - (i) Annual General Warrant 2017. of 17th January,2017.
 - (ii) Development fund General Warrant 2017 of 17th January ,2017
 - (iii) Statutory Expenditure Warrant 2017 of 17th January 2017
 - (iv) General Imprest Warrant 2017 of 17th January,2017

AUDIT CERTIFICATE

To the Hon. Speaker, CRS House of Assembly

I have audited the financial statements set out on pages 59 to 74 which have been prepared on the basis of the accounting policies set out on page 32.

Responsibilities of the financial statements

The State Accountant-General is responsible for the preparation of the financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of Opinion

I have conducted my audit in accordance with the Public Sector Auditing Standards issued by the Body of Federal and State Auditors-General in Nigeria and the International Auditing Standards issued by the International Organization of Supreme Audit Institutions (INTOSAI).

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the State Accountant-General in the preparation of the financial statements; and of whether the accounting policies are

appropriate to the State Government circumstances, consistently applied and adequately disclosed.

I planned and performed the audit so as to obtain the information and explanations, which I considered necessary to provide me with sufficient evidence to give a reasonable assurance that the financial statements are free from material mis-statement.

Opinion

In my opinion, the Abstract of Receipts and Payments gives a true and fair view of the financial transactions of the Government of Cross River State of Nigeria for the year ended 31st December, 2017 and the Statement of Assets and Liabilities shows a true and fair view of the financial position of the Government as at that date, subject to my comments in this Report.

CHRIS ETIM NYONG
AUDITOR-GENERAL
CROSS RIVER STATE

OFFICE OF THE AUDITOR-GENERAL
11/13 ADAZI STREET,
P.M.B. 1058, CALABAR
CROSS RIVER STATE
28TH DECEMBER, 2018

ACCOUNTING POLICIES

The significant accounting policies adopted by Cross River State Government in the preparation of its financial statements are as follows:

2.1 BASIS OF ACCOUNTING

The Financial Statements are prepared under cash basis of accounting

2.2 FOREIGN CURRENCIES

Transactions in foreign currencies were translated at the market rate of exchange prevailing on the dates of transactions.

2.3 ASSETS AND LIABILITIES

These are stated at their cost.

UNRETIRED IMPREST FROM MINISTRIES, DEPARTMENTS AND AGENCIES AS AT 31ST DECEMBER 2017

DETAIL	DEC-2017
Science and Technical Education Board (STEB)	300,000.00
Ministry Social Welfare And Co	6,000,000.00
The Chairman, Project Monitoring & Evaluation	1,000,000.00
CRS Forestry Commission	300,000.00
SA, International Development and Support (IDS)	1,250,000.00
SA, Job Placement Unit, Governor's Office, Calabar	1,000,000.00
SA, Civil Society & NGO	1,200,000.00
SA Inter Party Affairs	5,000,000.00
The D/G, CRS Water Front	1,100,000.00
TOTAL	17,150,000.00

CRUTECH AUDIT, 2014 – 2016

VAT & WHT NOT DEDUCTED FROM PAYMENTS MADE TO SOME CONTRACTORS

DATE	PV NO.	CASH SHEET NO.	PAYEE	CONTRACT	AMOUNT PAID	TAX		REMARKS
						VAT	WHT	
2/9/14	11710	09	Clear Lawn Ent.	Grass cutting	8,100,000.00	405,000.00	405,000.00	Not deducted and remitted
1/9/14	11712	14	V.A. Adu	Renovation work in Obubra	17,000,000.00	850,000.00	850,000.00	-do-
25/6/15	14572	07	V.A. Adu	Additional painting work & filling of Demonstration School with laterite in Calabar	4,250,000.00	212,500.00	212,500.00	-do-
25/3/15	10824	11	V.A. Adu	Landscaping in Calabar Campus	600,000.00	30,000.00	30,000.00	-do-
2/3/16	12388	44	Felix Edoki Nig. Ent.	50% payment for painting of Calabar Campus	2,741,891.25	137,094.56	137,094.56	-do-
21/10/14	11551	60	Begast one Nig. Ltd.	Payment to take the project of CRUTECH Model School to advance stage	5,000,000.00	250,000.00	250,000.00	-do-
5/11/14	11548	52	V.A. Adu	Payment to continue renovation work in CRUTECH Model School Building in	4,000,000.00	200,000.00	200,000.00	-do-
28/10/15	13366	43	V.A. Adu	Painting of all buildings in Calabar Campus	15,710,450.00	785,522.50	785,522.50	-do-
16/7/14	11704	78	V.A. Adu	Renovation work in Calabar Campus	12,000,000.00	600,000.00	600,000.00	-do-
24/11/14	11561	69	Begast one Nig. Ltd.	Payment to undertake next stage of work in the ongoing CRUTECH Model School Calabar	3,000,000.00	150,000.00	150,000.00	-do-
11/9/14	11711	13	V.A. Adu	Advance for continuation of work in CRUTECH Model School,	5,250,000.00	262,500.00	262,500.00	-do-

				Calabar				
3/315	10738	17	V.A. Adu	Construction of steel doors	500,000.00	25,000.00	25,000.00	-do-
1/9/14	11712	14	V.A. Adu	Advance to kick start renovation work in Obubra Campus	17,000,000.00	850,000.00	850,000.00	-do-
2/9/14	11710	09	Clear Lawn Ent.	Payment for grass cutting in calabar Campus	8,100,000.00	405,000.00	405,000.00	-do-
TOTAL					103,252,341.20	5,162,617.06	5,162,617.06	

UNRETIRED EXPENDITURES

S/N	MONT H	PAYMENT VOUCHER NO	PAYEE	PARTICULARS	AMOUNT (₦)
1.	Jan.	GO- CR/OSG/ACC/INT/3/16	Christian Bassey	Fueling of vehicle No. CR28-A01A	6,000
2.	“	GO-CR/OSG/4/16	AsuquoOdo Bassey	Purchase of Hp official 6700 ink cartridge	22,000
3.	“	GO- CR/OSG/ACC/OC/5/16	-do-	PHED transformer connection fee	22,000
4.	“	GO- CR/OSG/ACC/OC/6/16	Surv. E. J. Abang	Payment to carry out survey job in Ikom	50,000
5.	“	GO- CR/OSG/ACC/OC/10/1 6	Christian E. Bassey.	Transport to Uyo and convey parties on official journey	6,000
6.	“	GO- CR/OSG/ACC/OC/11/1 6	-do-	Fuelling of vehicle no CR 28 –A01A	6,000
7.	“	GO- CR/OSG/ACC/OC/13/1 6	Nkereuwem Eniang	Purchase of 10KWA online inverter charging unit	222,900
8.	“	GO- CR/OSG/ACC/OC/16/1 6	Ekpoawan A Nsa	Payment for calling of express services and client	3,000
9.	“	GO- CR/OSG/ACC/OC/7/16	Innocent ItamArekon g	Payment of purchase of 500 litres of diesel	65,000
10.	“	GO- CR/OSG/ACC/OC/9/16	Nkereuwem Eniang	Purchase of faulted inverter lines in official residence	45,000
11.	“	GO- CR/OSG/ACC/OC/14/1 6	Christian E. Bassey.	Purchase of fuel for vehicle no. CR 28- A01A	11,000
12.	Feb.	GO- CR/OSG/ACC/OC/15/1 6	Mrs Virche- Asari	Transport to lagos for collection of certificate	20,000
13.	Jan.	GO- CR/OSG/ACC/OC/18/1 6	Effiom Edemekpen yong	Local transport for survey of navy post service	496,000
14.	“	GO- CR/OSG/ACC/OC/19/1 6	Christian E. Bassey	Fuelling official vehicle No CR28- A01A	6,000
15.	“	GO- CR/OSG/ACC/OC/20/1 6	Asuquo Odo Bassey	Purchase of set of HP 6700 office jet ink	22,000
16.	“	GO- CR/OSG/ACC/OC/21/1 6	-do-	Refilling of water dispensers for office use	3,000

17.	“	GO-CR/OSG/ACC/OC/22/16	Innocent Itam Arekong	Purchase of 500 litres of diesel for office use	65,000
18.	“	GO-CR/OSG/ACC/OC/24/16	Christian E. Bassey	Purchase of fuel for vehicle no CR28-A01A	6,000
19.	“	GO-CR/OSG/ACC/OC/28/16	Surv. Ejom Patrick	Topographical survey of proposal lourage	20,000
20.	“	GO-CR/OSG/ACC/OC/30/16	Ndem Ukpong E.	Financial assistance for student in French immersion prog.	70,000
21.	“	GO-CR/OSG/ACC/OC/31/16	Asuquo Odo Bassey	Extra electrical installation at SG residence	62,200
22.	“	GO-CR/OSG/ACC/OC/33/16	Elizabeth Ndoma	Entertainment of board survey team from AG	40,000
23.	“	GO-CR/OSG/ACC/OC/34/16	Christian E. Bassey	Fueling of vehicle No. CR 28-A01A	6,000
24.	“	GO-CR/OSG/ACC/OC/37/16	Asuquo Bassey	Repair of S.G blackberry passport screen	40,000
25.	“	GO-CR/OSG/ACC/OC/38/16	-do-	Purchase of TP link Ac/DC adapters	6,000
26.	“	GO-CR/OSG/ACC/OC/40/16	Emmanuel Bob	Purchase of internet cables and lines	6,500
27.	“	GO-CR/OSG/ACC/OC/41/16	Agi Livinus Aloho	Field logistics for survey of Mrs Enne Adie	50,000
28.	“	GO-CR/OSG/ACC/OC/43/16	Christian E. Bassey	Purchase of fuel with vehicle no CR 28-A01A	6,000
29.	Feb.	GO-CR/OSG/ACC/OC/45/16	Bernadette N	One day supervisory visit to Nde-Ikom poultry	38,000
30.	“	GO-CR/OSG/ACC/OC/48/16	Innocent ItamArekong	Purchase of keys and electrical material	38,500
31.	“	GO-CR/OSG/ACC/49/16	Bernadette N.	Payment for training program for Surveyors	95,400
32.	“	GO-CR/OSG/ACC/51/16	Christian E. Bassey	Fueling of vehicle No Cr28-A02A	6,000
33.	“	GO-CR/OSG/ACC/53/16	Innocent ItamArekong	Purchase of 500 litres of diesel for office use	65,000
34.	“	GO-	Margaret	Purchase of working	23,650

		CR/OSG/ACC/59/16	Emene	materials for internal audit	
35.	Feb.	GO-CR/OSG/ACC/61/16	Mrs Elizabeth N	Daily upkeep of external audit team	72,520
36.	“	GO-CR/OSG/ACC/67/16	AsuquoOdo Bassey	Purchase of a set of tip office jet ink cartridge	22,000
37.	“	GO-CR/OSG/ACC/72/16	Nkereuwem Eniang	Replacement of Contractor and servicing of inverter	40,000
38.	“	GO-CR/OSG/ACC/78/16	Christian Bassey	Purchase of fuel for official vehicle no CR28A01A	6,000
39.	March	GO-CR/OSG/ACC/89/16	AsuquoOdo Bassey	Purchase of new phone for surveyor-general	100,000
40.	“	GO-CR/OSG/ACC/96/16	-do-	Repairs of Surveyor-General Mindas phone	7,000
41.	“	GO-CR/OSG/ACC/112/16	Esuong Stephen	PAYE for contract staff salaries for Jan, '16	11,927.90
42.	“	GO-CR/OSG/ACC/113/16	-do-	-do- for Feb., '16	11,927.90
43.	“	GO-CR/OSG/ACC/119/16	Magnus L T	Topographical survey of Nigeria content dupl. Board	1,300,000
44.	“	GO-CR/OSG/ACC/121/16	Idu Emmanuel	Financial assistance to attend workshop in Enugu	15,000
45.	“	GO-CR/OSG/ACC/122/16	Ekpenyong Effiom	-do-	15,000
46.	“	GO-CR/OSG/ACC/123/16	Augustine Etim	Preparation of EIS, site analysis plans and report	1,000,000
47.	“	GO-CR/OSG/ACC/128/16	Innocent ItamArekong	Purchase of 4mm cables to replace burnt cables	32,200
48.	“	GO-CR/OSG/ACC/134/16	Esuong Stephen	Entertainment of team taking inventory of office	36,000
49.	April	GO-CR/OSG/ACC/143/16	Surv. Elemi E. B	Payment made for field logistics and purchase of ink	100,000
50.	“	GO-CR/OSG/ACC/150/16	Setrapa engineering	Plumbing work at surveyor-General's residence	15,450
51.	“	GO-CR/OSG/ACC/153/16	Raphael E. Udom	Electric line for the official residence	85,400
52.	“	GO-CR/OSG/ACC/157/16	AbamUbi	Purchase of file tag and hardcover notebook	5,000
53.	“	GO-CR/OSG/ACC/158/16	Nkereuwem Eniang	Replacement of IGBT and driver card for inverter	215,000

54.	“	GO-CR/OSG/ACC/160/16	Edokor m. A	Field logistics for the survey of net construct	500,000
55.	“	GO-CR/OSG/ACC/163/16	Asuquoodo	Repair of official vehicle no CR28A01	42,500
56.	“	GO-CR/OSG/ACC/164/16	ItaEyo	500 litres of diesel for official use	33,750
57.	“	GO-CR/OSG/ACC/167/16	Surv. Elemi E. B	Funds to enable Surv. Emmanuel carry out a job	80,000
58.	“	GO-CR/OSG/ACC/175/16	Asuquoodo B	Purchase of Eva water, 9 peanuts, 5 serviettes	16,400
59	“	GO-CR/OSG/ACC/176/16	Surv. E. J Abang	Payment to carry out survey for Theresa A Monkomb	50,000
60.	“	GO-CR/OSG/ACC/178/16	EffiomEkpenyong	Payment made to carry out survey for THIAfrican rice	25,000
61	“	GO-CR/OSG/ACC/181/16	Abang Gabriel	Logistics of CRGIA (buses)	27,000
62.	“	GO-CR/OSG/ACC/184/16	Thomas Nche. A	Purchase of customized and departmental motor-vehicle	110,000
63.	“	GO-CR/OSG/ACC/189/16	Asuquoodo Bassey	Purchase of office jet ink 6700ink cartridge	22,000
64.	May	GO-CR/OSG/ACC/192/16	Nkereuwem Eniang	Replacement of IGBT and driver card	87,000
65.	“	GO-CR/OSG/ACC/193/16	-do-	Installation of automatic changeover switch (60%)	180,000
66.	“	GO-CR/OSG/ACC/198/16	Ekpenyong E.	Perimeter survey of trailer and tankers park, odukpani	350,000
67.	May	GO-CR/OSG/ACC/199/16	Nkereuwem Eniang	Installation of automatic change over switch (40%)	120,000
68.	“	GO-CR/OSG/ACC/204/16	AsuquooOdo	Purchase of ink cartridges and extra black cartridge	22,000
69.	“	GO-CR/OSG/ACC/208/16	-do-	Purchase of office items(eva water, peanut, serviette)	17,400
70.	“	GO-CR/OSG/ACC/213/16	Innocent itamArekong	Repairs of items in Surveyor-general's office	11,000
71.	“	GO-CR/OSG/ACC/214/16	Surv. Elemi E. B	Purchase of ink and paper for charting	62,400
72.	June	GO-CR/OSG/ACC/220/16	Ekpenyong E.	Survey of proposed trailers and tankers park	250,000
73.	“	GO-	ItaEyo	Purchase of 250 litres	7,250

		CR/OSG/ACC/221/16		of diesel	
74.	“	GO- CR/OSG/ACC/223/16	EkpangdoL atey	Logistics for trip to Enugu	38,000
75.	“	GO- CR/OSG/ACC/227/16	Surv. E. J. Abang	Re- establishment of Beacon in Plot 121, blk13, Akpabuyo	35,000
76	“	GO- CR/OSG/ACC/232/16	-do-	Field logistics on survey duties	35,000
77.	“	GO- CR/OSG/ACC/234/16	AsuquoOdo Bassey	Purchase of fuel for CR28A01	10,000
78.	“	GO- CR/OSG/ACC/237/16	-do-	Logistics for three drive & vehicle going to Creek Town	74,000
79.	“	GO- CR/OSG/ACC/239/16	Chris A Ogar	Payment in respect of Infrastructural cluster operational	5,000
80.	“	GO- CR/OSG/ACC/240/16	EffiomEkpe nyong	Survey of Nig. Army postal services Housing, Adiabo	1,200,000
81	“	GO- CR/OSG/ACC/241/16	NjokuChuk wudi	Payment of monthly allowances	45,000
82.	“	GO- CR/OSG/ACC/242/16	AsuquoOdo Bassey	Purchase of office items(eva water, peanuts etc)	23,300
83.	“	GO- CR/OSG/ACC/243/16	Stephen Esuong	Payment for airing of event(Media coverage)	15,000
84.	“	GO- CR/OSG/ACC/247/16	EffiomEkpe nyong	Monthly allowance for the month of April	24,000
85.	“	GO- CR/OSG/ACC/248/16	-do-	-do-	24,000
86.	“	GO- CR/OSG/ACC/249/16	Eyamba John	Payment for photo/video coverage during conferment of chieftaincy	52,000
87.	“	GO- CR/OSG/ACC/250/16	Surv. E. J. Abang	Field logistics to Ogoja to carry out survey	45,000
88.	June	GO- CR/OSG/ACC/253/16	Asuquoodo	Repair of official vehicle	29,600
89.	July	GO- CR/OSG/ACC/256/16	Surv. E. J. Abang	Field logistics for survey in calabar	50,000
90.	“	GO- CR/OSG/ACC/260/16	Emmanuel Ekpo	Reproduction of lodgement Cert/ letterhead	118,000
91.	“	GO- CR/OSG/ACC/268/16	Nkereuwem Eniang	Logistics for installation of inverter lines	45,000
92.	“	GO- CR/OSG/ACC/273/16	Stephen Esuong	Purchase of stationery	261,600
93.	“	GO- CR/OSG/ACC/274/16	BasseyPrais ethee A.	Revalidation of plot of land in Ekorinim II	60,000

94	“	GO-CR/OSG/ACC/278/16	Raphael E. K	Payment to carry out survey in fed. Housing	20,000
95	“	GO-CR/OSG/ACC/279/16	BasseyPrais ethee A.	Revalidation of Hon. William plot in cal.	30,000
96	Aug	GO-CR/OSG/ACC/282/16	Nkereuwem Eniang	Replacement of batteries	327,000
97	“	GO-CR/OSG/ACC/287/16	NjokuChuk wudi G.	Acquisition of bathymetric data 2012-16	90,000
98.	“	GO-CR/OSG/ACC/288/16	Surv. Elemi E. B	Processing of the survey of Rennigtonindustries	550,000
99.	“	GO-CR/OSG/ACC/289/16	ChibuezeUc hechukwu	Administrative training in OSG-CR	50,000
100.	“	GO-CR/OSG/ACC/295/16	AsuquoOdo	Purchase of office items	23,800
101.	“	GO-CR/OSG/ACC/299/16	Surv. E J.Abang	Field logistics for perimeter survey,Etung LGA	500,000
102	“	GO-CR/OSG/ACC/300/16	NjokuChuk wudi G.	Allowance for the month of May, 2016	45,000
103	“	GO-CR/OSG/ACC/301/16	Surv. E J.Abang	Logistics for survey in Igoli, Ogoja	70,000
104	“	GO-CR/OSG/ACC/302/16	Surv. E. J Abang	Logistics for survey in Igoli, Ogoja	80,000
105	“	GO-CR/OSG/ACC/313/16	Raphael E. Udom	Rewiring of burnt cables & sockets	37,100
106.	“	GO-CR/OSG/ACC/314/16	NjokuChuk wudi	Refreshment for two day training	18,000
107.	“	GO-CR/OSG/ACC/315/16	Magnus, L . L	Field survey perimeter and topographical survey	800,000
108.	“	GO-CR/OSG/ACC/321/16	Raphael E. Udom	Part installation of mini data centre	37,250
109	“	GO-CR/OSG/ACC/326/16	Surv, EjomPatrick	Field logistics to re-establish Naval wireless transmission station	206,900
110.	Sept.	GO-CR/OSG/ACC/333/16	AsuquoOdo	Purchase of HP727G plotter ink	24,000
111.	“	GO-CR/OSG/ACC/335/16	Surv. E. J Abang	Field logistics to carry out survey	50,000
112.	“	GO-CR/OSG/ACC/340/16	Nkereuwem Eniang	Replacement of IGBT & driver card for inverter	188,000
113.	“	GO-CR/OSG/ACC/342/16	Bernadette N. Ndifon	Mop-up performance review (entertainment)	30,000
114.	Oct	GO-CR/OSG/ACC/352/16	Magnus L .I	Logistics to carry out perimeter survey in Cal.	100,000

115.	“	GO- CR/OSG/ACC/353/16	EdetOkonE det	Purchase of conqueror paper& HP ink	22,000
116.	“	GO- CR/OSG/ACC/354/16	David Asuquo	Purchase of HP305A laser jet pointer ink.	168,000
117.	“	GO- CR/OSG/ACC/OC/INT/ 359/16	Virtue- AsariNgaji	Logistic & dist. Notice to community on oil pipe license for 6’ x 17km gas pipeline (eastern Horizon Gas company)	482,000
118	“	GO- CR/OSG/ACC/OC/INT/ 368/16	NjokuChuk wudi	Navigation guide map, ground throttling &map production for ex-inspector-General of police obsequies (Sir EtimOkonInyang)	100,000
119	Oct.	GO- CR/OSG/ACC/OC/INT/ 369/16	Edak O. Edet	Purchase of electrical items (bulbs, energy bulb – 1ctr.)	15,000
120.	“	GO- CR/OSG/ACC/OC/INT/ 370/16	Asuquo Odo	Purchase of bottle water/ snacks in Survey-General office	20,700
121	-	GO- CR/OSG/ACC/OC/INT/ 450/16	Idu Emmanuel	Payment for field logistics for revalidation survey	96,000
122.	-	GO- CR/OSG/ACC/OC/INT/ 448/16	Eld. Effiong O. Etim	Christmas treat	100,000
123.	-	GO- CR/OSG/ACC/OC/INT/ 372/16	Uko Anietie Sam	Payment for carpentry work at the office	62,950
124	-	GO- CR/OSG/ACC/OC/INT/ 373/16	Christian Eyache Bassey	Purchase of fuel for official use	10,000
125.	-	GO- CR/OSG/ACC/OC/INT/ 374/16	Raphael E. Udom	Fixing of burnt cables in the office	30,000
126.	-	GO- CR/OSG/ACC/OC/INT/ 378/16	Bassey Praisethee Anthony	Funds to carry out survey at Chief Emeka Ojiafor plot, ugep	35,000
127.	-	GO- CR/OSG/ACC/OC/INT/ 379/16	Enya EchengEsq	Filing of memorandum and appearance in court	50,000
128.	-	GO- CR/OSG/ACC/OC/INT/ 380/16	Daniel Ugor A	Field logistics, Ekorinim Phase II	40,000
129.	-	GO- CR/OSG/ACC/OC/INT/ 381/16	Surv. E. J Abang	Supervision of Accugas pipeline survey	50,000
130	-	GO- CR/OSG/ACC/OC/INT/	Surv. Elemi E. B	Funds To Carry Out Survey At Rev &Mrs	150,000

		383/16		Bright Asemita's land	
131	-	GO-CR/OSG/ACC/OC/INT/384/16	Asuquo B. Odo	Payment for DSTV installation	18,650
132	-	GO-CR/OSG/ACC/OC/INT/387/16	Surv. E. J Abang	Out of pocket expenses	10,000
133	-	GO-CR/OSG/ACC/OC/INT/388/16	Njoku, Chukwudi	Navigational guide map production/ printing	140,000
134	-	GO-CR/OSG/ACC/OC/INT/389/16	Surv. E. J. Abang	Field logistics	70,000
135	-	GO-CR/OSG/ACC/OC/INT/391/16	Christian EyacheBass ey	Purchase of fuel	10,000
136.	-	GO-CR/OSG/ACC/OC/INT/392/16	Surv. EfiomEdem Ekpenyong	Field logistic to Adiabo, Odukpani	400,000
137.	-	GO-CR/OSG/ACC/OC/INT/402/16	EbayeAyip Agbor	Advert placement on Presbyterian church programme	20,000
138.	-	GO-CR/OSG/ACC/OC/INT/404/16	Christian Eyachebass ey	Purchase of fuel	10,000
139	-	GO-CR/OSG/ACC/OC/INT/408/16	EdetEffiom Otu Springboard Consulting Ltd	Design of Sir Etim Inyang tour application	70,000
140	-	GO-CR/OSG/ACC/OC/INT/410/16	Magnus L. I	Field logistics, Bakassi returnee housing Estate	550,000
141	-	GO-CR/OSG/ACC/OC/INT/142/16	Surv. E. J. Abang	Field logistics at National Pension Commission	60,000
142	-	GO-CR/OSG/ACC/OC/INT/423/16	Raphael E. Udom	Repair of generator	20,000
143.	-	GO-CR/OSG/ACC/OC/INT/424/16	Surv. Justin EterikongU kema	Payment for Consultancy services	3,320,000
144.	-	GO-CR/OSG/ACC/OC/INT/426/16	Esuong Stephen	Operational levy	5,000
145.	-	GO-CR/OSG/ACC/OC/INT/427/16	-do-	Contract staff salaries for Nov, 2016	256,115.27
146	-	-do-	-do-	-do- for Dec, 2016	256,115.27
146.	-	GO-	Christian E.	O.P.E	6,160.00

		CR/OSG/ACC/OC/INT/ 430/16	Bassey		
147.	-	GO- CR/OSG/ACC/OC/INT/ 431/16	-do-	Purchase of fuel	10,000.00
148.	-	GO- CR/OSG/ACC/OC/INT/ 435/16	Love EkpangdoT atey	Purchase of phone	15,000.00
149.	-	GO- CR/OSG/ACC/OC/INT/ 437/16	EnyaEchen gEsq	Filing of processes in suit No 456 blwSurv (DR) Gertrude NjoirvsSurv. Gen Eyo Oku	50,000
150	-	GO- CR/OSG/ACC/OC/INT/ 445/16	Elder EffiongEti m	Financial assistance	25,000
151.	-	GO- CR/OSG/ACC/OC/INT/ 446/16	Chris E. Ita (FNIM)	-do-	70,000
152.	-	GO- CR/OSG/ACC/OC/INT/ 447/16	David Asuquo	Payment for relocation of server	40,000
153	-	GO- CR/OSG/ACC/OC/INT/ 449/16	Christian E. Bassey	Repair of vehicle No CR19A-17	15,500
					<u>24,022,496.34</u>

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The State Accountant-General hereby presents the financial statements of the Government of Cross River State of Nigeria for the year ended 31st December, 2015 which have been prepared in compliance with section 107 (c) of the Financial Regulations of the Federal Republic of Nigeria 2009 and in accordance with the provisions of Finance (Control and Management) Act 1958 as amended. The Financial Statements also comply with Generally Accepted Accounting Practice and the new Standardized Financial Reporting Formats, approved by Federation Account Allocation Committee (FAAC) in 2003.

The Statements are further in compliance with:

1. Statement of Accounting Standard (SAS) I which in itself is in compliance with International Accounting Standard (IAS) I. This statement requires the disclosure of Accounting Policies used in the preparation of Financial Statements. This has been complied with, giving recognition to the nature of Public Sector Accounting.
2. Statement of Accounting Standard (SAS) 2 which emphasizes disclosure of relevant and material information in Financial Statements was also complied with reasonably and with emphasis on Public Sector Accounting.
3. International Public Sector Accounting Standards (IPSAS), CASH OR ACCRUAL IS IN THE IMPLEMENTATION PROCESS IN THE State but has not been used in the preparation of the 2015 financial Statements.

4. Finally, in line with the new Standardized Financial Reporting Format, the Accountant-General has prepared the Statement of Cash Flow for the Accounts of Cross River State Government for the year 2016.

In line with my responsibility of proving reasonable assurance for the integrity and objectivity of the State Government's Financial Statements, I made efforts to ensure that these financial statements reflect a true and fair view of Government financial transactions for the year ended 31st December, 2016 and of its assets and liabilities position as of the year ended on that date.

I therefore have the honour and privilege to present the Accounts of the Government of Cross River State of Nigeria for the year ended 31st December, 2016.

SIGNED

SIR JOSEPH A. ADIE
ACCOUNTANT-GENERAL CRS
Date: