

EBONYI STATE OF NIGERIA

**REPORT OF
THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE
GOVERNMENT
OF EBONYI STATE
OF NIGERIA FOR THE YEAR ENDED
31ST DECEMBER, 2018**

TO

EBONYI STATE HOUSE OF ASSEMBLY

TABLE OF CONTENTS

TITLE	PAGE
Chapter One	
1.0 Introduction.....	1
1.1 Responsibility of the Accountant-General.....	1
1.2 Responsibility of the Auditor-General.....	2
1.3 Audit Certificate.....	3
Chapter Two	
2.1 Submission of the 2018 Financial Statement	4
2.2 Specific Observation	4
2.2.1 Issues Related to the Value of Financial Assets	4
2.2.2 Valuation of Assets Acquired before 2011.....	4
Chapter Three	5
3.0 Statement of Financial Performance.....	5
3.1 Internally Generated Revenue (IGR).....	5
3.2 Revenue Performance of MDAs	7
3.3 MDAs that did not meet their Revenue targets	11
3.4 MDAs that met or surpassed their Revenue targets.....	12
3.5 MDAs that had no Revenue Budgets.....	12
3.6 MDAs that failed to Report Revenue for the Year.....	12
3.7 Receipts from FAAC and sources outside the State.....	14
3.8 Recurrent Expenditure.....	15
3.8.1 Personnel Cost	15

3.8.2 Overheads.....	22
3.9 Budget Performance of MDAs on Overheads.....	23
3.10 MDAs that over spent their Overhead Budgets	27

Chapter Four

4.0 Statement of Financial Position.....	28
4.1 Cash and Cash Equivalents.....	28
4.2 Receivables	28
4.3 Property, Plant and Equipment	29
4.4 MDAs without Capital Budgets.....	33
4.5 Biological Assets	34
4.6 Intangible Assets.....	34
Acknowledgements.....	35

ANNEXURE

Accountant-General’s Annual Financial Statement for the year ended 31 st December, 2018.	38
---	----

CHAPTER ONE

1.0 INTRODUCTION

The accounts of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2018 have been audited under my direction in accordance with Section 125 Subsection 2 of the Constitution of the Federal Republic of Nigeria, 1999, as amended.

1.1 RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

In accordance with the provisions of Financial Instruction, the Accountant-General is responsible for the preparation of the Financial Statements. The Accountant-General is the Chief Accounting Officer of the receipts and payments of Ebonyi State. He is responsible for the general supervision of accounting activities in all Ministries and Departments within the State and for compilation of the Annual Financial Statements and of such other statement of Accounts as may be required by law. In doing this, he also has responsibilities for:

- Ensuring that all Ministries, Departments and Agencies (MDAs) keep proper books and records which disclose with reasonable assurance and accuracy the financial position of the State.
- Taking such steps as are reasonably open to him to safeguard the assets of the State to prevent and detect fraud and irregularities.
- Ensuring that in preparing the financial statements, he uses appropriate accounting policies consistently and supported by reasonable and prudent

judgments and estimates and that all applicable accounting standards have been followed.

1.2 RESPONSIBILITY OF THE AUDITOR-GENERAL

The Auditor-General's responsibility is to express an independent opinion on the Financial Statements based on his audit in compliance with section 125 sub section 2 of the Constitution of the Federal Republic of Nigeria, 1999, as amended.

Financial Instruction Section 102 also States that, *“the Auditor-General is responsible for the audit of accounts of all accounting officers and all persons entrusted with the collection, receipt, custody and issues or payment of public moneys or with the receipt, custody, issue, sales, transfer or delivery of any stamps, securities, stores or other Government property and for the certification of Accountant-General's Annual Financial Statements and Annual Appropriation accounts of all Ministries and Departments”*

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

1.3 AUDIT CERTIFICATE

RESPECTIVE RESPONSIBILITIES OF THE ACCOUNTANT-GENERAL AND AUDITOR-GENERAL

In accordance with the existing law, the Accountant-General is responsible for the preparation of the Financial Statements, which he did on Accrual Accounting Basis while it is the responsibility of the Auditor-General to form an independent opinion based on his audit of those statements.

II BASIS OF OPINION

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999, as amended, I have examined the Accounts and Financial Statements of Government of Ebonyi State of Nigeria for the year ended 31st December, 2018. The Audit was conducted in accordance with National and International Standards on Public Sector Auditing. An Audit includes the examination on test basis of evidence to the figures disclosed in the Financial Statements. The Audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatements.

III OPINION

In my opinion, the statements give a true and fair view of the financial transactions of the State for the period, and financial position as at 31st December, 2018.



SIR I. N. NWEDA
Auditor-General

OFFICE OF THE STATE AUDITOR-GENERAL
P.M.B 034

ABAKALIKI

23rd September, 2019

CHAPTER TWO

2.0 GENERAL OBSERVATIONS

2.1 SUBMISSION OF THE 2018 FINANCIAL STATEMENT

In accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999, as amended, the Report of the Accountant-General with the financial statements for the year ended 31st December, 2018 was submitted to me on 30th August, 2018.

2.2 SPECIFIC OBSERVATIONS

The following audit observations made in the course of my verification of the State's Financial Statement for the year ended 31st December, 2018 are summarized below:

2.2.1 ISSUES RELATED TO THE VALUE OF FINANCIAL ASSETS

Investments of the State in quoted Companies of ₦396, 371,938.17 should be reviewed in line with their current market prices.

2.2.2 VALUATION OF ASSETS ACQUIRED BEFORE 2011

The State adopted Accrual Basis of Accounting in the 2016 Financial Year. The State used historical costs of the assets acquired as from 2011 in the preparation of the 2016 Financial Statements. It is my opinion that assets inherited from Enugu/Abia States and those acquired prior to 2011 should be valued and reflected in the 2019 Financial Statements so as to reflect the actual worth of the State in terms of Assets Base.

CHAPTER THREE

3.0 STATEMENT OF FINANCIAL PERFORMANCE

3.1 INTERNALLY GENERATED REVENUE (IGR)

Internally Generated Revenue (IGR) for the year ended 31st December, 2018 amounted to **Seven billion, four hundred and seven million, two hundred and seventy-seven thousand, two hundred and fifty-one naira, sixty-seven kobo (₦7, 407,277,251.67)**. The IGR collection represents 43.91% of the IGR Budget of **Sixteen billion, eight hundred and sixty-nine million, four hundred and four thousand, seven hundred and sixty-four naira (₦16, 869,404,764.00)** for the year. IGR budget performance according to subhead is as detailed below:

2017 Actual (₦)	Revenue Subhead (₦)	2018 Actual (₦)	Budget (₦)	Performance %
3,656,270,286.47	Taxes	4,324,012,625.98	2,184,146,005.00	197.98
124,719,159.00	Licenses	162,169,335.00	0.00	100
4,863,840.00	Fines	3,523,210.00	1,200,000.00	293.60
901,700,455.00	Fees	1,000,550,994.00	9,810,819,031.00	10.20
8,641,820.00	Sales	291,118.00	2,297,174,300.00	0.013
	Earnings	607,344,356.92	1,868,105,428.00	32.51
112,619,002.38	Re- imbursement	16,000.00	0.00	100
6,671,000.00	Rent	11,092,000.00	104,360,000.00	10.63
-	Interest	6,292,413.45	600,000,000.00	1.05
	Investment Income	1,287,304,041.96	3,600,000.00	35,758.45
-	Miscellaneous Receipt	4,621,156.36	-	100
		7,407,277,251.67	16,869,404,764.00	

Performance according to Revenue subheads ranged from 1.05%. There were no budgetary provision for Licenses, Re-imbursements and Miscellaneous Receipts. The sum of **One hundred and sixty-six million, eight hundred and six thousand, four hundred ninety-one naira, thirty-six kobo (₦166, 806,491.36)** was generated from the three subheads that had no budgets.

A revenue budget is a target set to encourage MDA’s to work hard to generate the most revenue possible for the State. It is therefore surprising that some revenue subheads had no budgetary provisions for the year under review.

The Accountant General should take up this issue with the Ministry of Budget, Planning, Research and Monitoring to forestall similar scenarios going forward.

Audit noted a drop in Revenue generated between the year under review and the year ended 31st December 2017 on the following subheads:

Subhead	2018 (₦)	2017 (₦)	% Drop
Fines	3,523,210.00	4,863,840.00	27.56
Sales	291,118.00	8,641,820.00	96.63
Re-imbursements	16,000.00	112,619,002.38	99.99

The Accountant General needs to investigate these to ensure that MDAs tasked with the generation of these revenue work hard at all times. Where the drop is due to difference in classification of revenue, this should be corrected to ensure consistency in reporting at all times.

3.2 REVENUE PERFORMANCE OF MDAs

The performance of MDAs on relevant revenue subheads for the year ended 31st December 2018 is as detailed below:

REVENUE BUDGET PERFORMANCE

S/N	HEAD	SUB-HEAD	BUDGET	ACTUAL	PERFORMANCE %
1.	Office of the Accountant-General	Taxes	550,431,633	359,329,913.62	
		Earnings		583,138,596.92	
		Re-Imbursement	-	16,000.00	
		Interest	600,000,000	6,292,413.45	
		Investment Income	-	1,241,767,129.06	
		Miscellaneous	-	4,621,156.36	
				1,151,431,633	2,195,165,209.41
2.	Board of Internal Revenue	Taxes	1,622,714,372	3,958,091,351.36	
		Licenses		160,886,335	
		Fees	1,200,000,000	-	
		Fees	160,427,640	-	
		Sales	20,000,000	-	
				3,003,142,012	4,118,977,687.36
3.	Ministry of Works & Transport	Taxes		2,762,680	
		Licenses		1,273,000	
		finest		-	
		fees	70,000,000		
		Earning	12,612,000	57,102,160	
		Earning	41,004,000	20,884,460	
		Fees	258,000		
				123,874,000	82,022,300
4.	Ebonyi State Independent Electoral Commission	Taxes	10,000,000	3,888,680	
		Fees	8,000,000	-	
		sales	3,000,000	-	
				21,000,000	3,888,680
5.	Ministry of Agriculture & Natural Resources	Licenses		10,000.00	
		Fees	20,000,000.00	7,918,400	
		Fees	249,642,000.00	-	
		Fees	624,601,120.00	-	
		Sales	2,760,000	-	
			206,799,585.60	-	
				1,103,802,705.60	7,928,400
6.	Ebonyi State Road maintenance Agency (EBROMA)	Fines		214,500.00	
		Fees	9,600,000.00	-	
		Earning	20,000,000.00	-	
				29,600,000	214,500
7.	Abakaliki Capital Territory Development Board	Fines	-	920,000	
		Fees	979,000,000	115,955,238	
		fees	6,000,000	-	
				85,000,000	116,875,238

8.	Customary Court of Appeal	Fines	1,200,000	6,100	
		Fees	3,000,000	2,355,010.00	
			4,200,000	2,361,110.00	56.21
9.	Ministry of Environment	Fines		513,000	
		Fees	117,600,000	302,934,200	
		fees	30,000,000		
			147,600,000	303,447,200	205.58
10.	Judiciary High Court	Fines		1,869,610	
		Fees	7,200,000	29,549,283	
			7,200,000	31,418,893	436.37
11.	Cabinet Office	Fees		715,000	
				715,000	
12.	Liaison Office Abuja	Fees	240,000	140,000	
			240,000	140,000	58.33
13.	Liaison Office Lagos	Fees	240,000	140,000	
			240,000	140,000	58.33
14.	Ministry of Information and State Orientation	Fees	-	-	
		Earnings	5,000,000	2,360,600	
			5,000,000	2,360,000	47.21
15.	Ministry of Commerce and Industry	Fees	650,540,000	263,359,210	
		Rent	10,000,000	6,050,000	
		Sales	200,000,000	-	
		Earning	240,000	-	
			880,780,000	269,409,210	30.59
16.	Ministry of Culture and Tourism	Fees	43,044,000	-	
		Rent	26,400,000	-	
			69,444,000	-	0.00
17.	Office of the Surveyor-General	Fees	-	4,060,298	
		Sales	10,000,000	-	
			10,000,000	4,060,298	40.60
18.	Ministry of Water Resources	Fees	630,000,000	1,951,000	
		Sales	30,000,000	47,000	
			200,000,000	-	
			860,000,000	1,998,000	0.23
19.	Ministry of Lands & Survey	Fees	54,480,000	55,583,497	
		Sales	50,000,000	-	
		Earning	2,000,000	-	
		Rent	41,400,000	-	
		Rent	5,400,000	-	
			163,280,000	55,583,497	34.04

20	Ministry of Solid Minerals	Fees	2,258,762,161	42,748,400	
		Fees	3,186,286,710		
			5,445,048,871	42,748,400	0.78
21	Ebonyi State Fire Service	Fees		1,265,400	
		Earning	60,000,000	-	
			60,000,000	1,265,400	2.10
22.	Ministry of Justice	Fees			
		Fees	10,140,000	3,358,170	
		Sales	5,544,000	-	
			15,684,000	3,358,170	21.41
23.	Ministry of Education	Fees	126,920,000	22,273,650	
		Earnings	60,000,000	-	
			186,920,000	22,273,650	11.91
24.	SUBEB (HQ)	Fees	23,400,000	2,290,000	9.78
25.	Examination Development Centre	Fees	46,920,000	20,000	0.04
26.	Ministry of Youths & Sports	Fees	900,000	498,000	55.33
27.	Ministry of Women Affairs & Social Dev.	Fees	1,562,400	1,274,000	81.54
28.	Ebonyi State Environmental Protection Agency	Fees	-	14,812,710	
		sales	400,000,000		3.70
29.	Ministry of Health	Fees	56,000,000	1,361,900	
		Sales	10,000,000	120,300	
		Rent	10,000,000		
			76,000,000	1,482,200	1.95
30.	School of Health & Technology Board	Fees		7,800,000	100
31.	Ebonyi State Hospital Management Board	Fees		3,617,850	100
32.	Ministry of Local Govt. Chieftaincy Affairs	Fees	540,000	55,085,000	10,200.92
33.	Head of Service	Sales	5,000,000	106,800	
		Earning	168,000	120,300	
		Earning	30,000,000		
		Fees	35,168,000	227,100	
			70,336,000	454,200.00	0.64
34.	Fertilizer Blending Plant	Sales	578,578,714.80	15,000	0.00
35.	Ebonyi state Council for Arts and Culture	Earnings		136,000	100
36.	Ministry of Finance & Eco Development	Earning		-	
		Investment	3,600,000	-	

37.	News paper Publication Corporation	Earning	10,000,000	2,500,000	
		Fees	35,000,000		
		Sales	12,120,000		
			57,120,000	2,500,000	4.37
38.	Ebonyi State Broadcasting Corporation (EBBC)	Earning	60,000,000	5,000	
		Earning	85,935,828		
			145,935,828	5,000	0.00
39.	Ebonyi Sate Sports Council	Earning	-	560,000	
		Rent	9,000,000	1,480,000	
			9,000,000	2,040,000	22.66
40.	Tourism Board	Rent		3,562,000	100
41.	Ebonyi Investment & Property Co. LTD	Investment		19,933,962.90	100
42.	Office of the Governor	Investment		25,602,905	100
43.	Office of the Auditor-General (State)	Fees	175,000	15,000	8.57
44.	Office of the auditor-General (LG)	Fees	-	5,000	100
45.	Ministry of Power	Fees	1,800,000	-	0.00
46.	Ebonyi State Transport Corporation (EBOTRANS)	Fees	12,000,000	-	0.00
47.	Ebonyi State Housing Development Corporation	Fees	360,000	-	0.00
48.	Ebonyi State Library Board	Fees	1,200,000	-	0.00
49.	Ministry of Finance	Sales	24,012,000	-	0.00
50.	Ebonyi state Hospital Management Board (EHMB)	Fees	32,040,000	-	0.00
51.	Government Printing Press	Sales	289,200,000	-	0.00
52.	Ebonyi Agricultural Dev. Programme (EBADEP)	Sales	275,400,000	-	
		Earning	5,000,000	-	
			280,400,000	-	0.00
53.	Ebonyi Building Materials Industry LTD	Sales	20,400,000	-	0.00
54.	Ebonyi State Industrial State Management Board	Sales	100,000,000	-	0.00
		Earning	10,000,000	-	
			110,000,000	-	0.00
55.	Ebonyi State Hotels Afikpo	Sales	2,000,000		0.00
56.	Department of Executive Council Matters (EXCO)	Sales	120,000		0.00
57.	Government Poultry Farm Complex, Nkaliki	Sales	60,000,000		0.00
58.	Women Dev. Centre	Earnings	17,400,000		0.00
		Earning	76,200,000		
		Rent	960,000		

			94,560,000		0.00
--	--	--	-------------------	--	-------------

59.	Ebonyi Rice World (EBWR)	Earnings	1,175,385,600		0.00
60.	(PSU)Project Support Unit (MDG'S)	Earnings	10,000,000		0.00
61.	Ebonyi State Sports Council	Earning	1,440,000		
		Rent	1,200,000		0.00
62.	EB-RUWASSA	Earning	720,000		0.00
63.	Department of General Services	Sales	180,000		0.00

3.3 MDAs THAT DID NOT MEET THEIR REVENUE TARGETS

The following MDAs did not meet their revenue targets for the year ended 31st December, 2018.

S/N	MDA	REVENUE BUDGET PERFORMANCE
1	Ministry of Works & Transport	66.21
2	Ebonyi State Independent Electoral Comm.	8.51
3	Ministry of Agric & Natural Resources	0.71
4	EBROMA	0.72
5	Judiciary Customary Court of Appeal	56.21
6	Liaison Office Abuja	58.33
7	Liaison Office Lagos	58.33
8	Ministry of Information & State Orientation	47.21
9	Ministry of Commerce and Industry	30.59
10	Office of the Surveyor-General	40.60
11	Ministry of Lands, Survey & Housing	34.04
12	Ministry of Solid Mineral	0.78
13	Ebonyi State Fire Service	2.10
14	Ministry of Justice	21.41
15	Ministry of Education	11.91
16	SUBEB HQ	9.78
17	Examination Dev. Centre	0.04
18	Ministry of Youths and Sports	55.33
19	Ministry of Women Affairs and Social Dev.	81.54
20	EBSEPA	3.70
21	Ministry of Health	1.95
22	Head of Service	0.64
23	Ebonyi State Newspaper	4.37
24	Ebonyi State Sports Council	22.66
25	Office of the Auditor-General(State)	8.57

3.4 MDAs THAT MET OR SURPASSED THEIR REVENUE TARGETS

S/N	MDA	REVENUE BUDGET PERFORMANCE
1	Office of the Accountant-General	190.64
2	Internal Revenue Board	137.15
3	Abakaliki Capital Territory Dev. Board	137.50
4	Ministry of Environment	205.58
5	Judiciary High Court	436.37
6	Ministry of Local Govt. & Chieftaincy Affairs	10,200.92

3.5 MDAs THAT HAD NO REVENUE BUDGETS

The following MDAs who generated revenue for the year under review had no revenue budgets for the year.

S/N	MDA	REVENUE GENERATED	AMT GENERATED ₦
1	Cabinet Office	Fees	715,000.00
2	School of Health Tech. Ngbo	Fees	7,800,000.00
3	State Hospital Mgt. Board	Fees	3,617,850.00
4	State Council for Arts and Culture	Earning	136,000.00
5	Tourism Board	Rent	3,562,000.00
6	State Investment & Property Coy. Ltd	Investment Income	19,933,962.90
7	Office of the Executive Governor	Investment Income	25,602,950.00
8	Office of the Auditor-General (LG)	Fees	5,000.00

The Accountant-General needs to advise the Ministry of Budget about including revenue targets for the MDAs listed going forward.

3.6 MDAs THAT FAILED TO REPORT REVENUE FOR THE YEAR

The following MDAs which had revenue budget as shown against them did not report any revenue for the year ended 31st December, 2018.

S/N	MDA	REVENUE BUDGET ₦	REVENUE PERFORMANCE % ₦
1	Ministry of Culture & Tourism	69,444,000.00	0
2	Ministry of Power & Energy	1,800,000.00	0
3	State Transport Corporation	12,000,000.00	0
4	State Housing Development Corp.	360,000.00	0
5	Ebonyi State Library Board	1,200,000.00	0
6	Ministry of Finance & Econ. Dev.	24,012,000.00	0
7	Govt. Printing Press	289,200,000.00	0
8	EBADEP	5,000,000.00	0
9	Ebonyi Building Material Ind. Ltd.	20,400,000.00	0
10	State Industrial Estate Mgt. Board	110,000,000.00	0
11	Ebonyi State Hotels Afikpo	2,000,000.00	0
12	Dept of Executive Council Matters	120,000.00	0
13	Government Poultry Farm Complex	60,000,000.00	0
14	Women Development Centre	94,560,000.00	0
15	Ebonyi Rice World	1,175,385,600.00	0
16	Project Support Unit	10,000,000.00	0
17	Ebonyi State Sport Council	1,440,000.00	0
18	EB-RUWASSA	720,000.00	0
19	Department of General Services	180,000.00	0

Given the efforts of the State Government to maintain a TSA for revenue in the State, the none reporting of revenue by the above listed MDAs needs to be investigated.

3.7 RECEIPTS FROM FAAC AND SOURCES OUTSIDE THE STATE

For the year ended 31st December, 2018, receipts from Federation Account Allocation Committee (FAAC) and other sources outside the State amounted to **fifty eight billion, two hundred and ninety three million, nine hundred and seventeen thousand, four hundred and eighty five naira, sixty nine kobo (~~₦58,293,917,485.69~~)**. This represents 87.64% of the budgeted receipt of **sixty six billion, five hundred and sixteen million naira (~~₦66,516,000,000~~)** for the year. The details of the actual receipts against budget figures for each revenue item are shown below:

2017 Actual	Revenue Item	2018 Budget	2018 Actual	2018 % Performance
24,251,950,003.81	Statutory Allocation	36,000,000,000	38,084,930,863.70	105.79
8,372,571,061.21	Value Added Tax	10,000,000,000	10,402,171,999.69	104.02
304,859,030.29	Excess Crude Allocation	1,000,000,000	462,434,683.38	46.24
1,442,992,952.50	Exchange Rate Gain	2,500,000,000	908,082,375.90	36.32
8,225,000,000.00	Budget Augmentation	1,000,000,000	700,000,000.00	70.00
-	NNPC Refund	500,000,000	-	0
-	Re-imburement	4,500,000,000	-	0
12,247,984,837.20	Paris club Refund	11,016,000,000	7,662,396,899.26	69.57
	Excess Bank charges	-	73,900,663.76	100
168,745,112.04	Forex Equalization	-	-	-
55,405,254,819.94		66,516,000,000	58,293,917,485.69	87.64

There were no receipts on the following two revenue items in the year:

- Share of NNPC Refund
- Re-imburement

A total Budget of **five billion naira (~~₦5, 000,000,000.00~~)** was made for the two items. “Excess Bank charges” for which no Budgetary provision was made generated the sum of *seventy*

three million, nine hundred thousand, six hundred and sixty three naira, seventy six kobo (N73,900,663.76) in the year. Two items, “Statutory Allocation and Value Added Tax” recorded above budget revenue (**105.79%** and **104.02%** respectively) in the year. The rest of the revenue items had performance ranging from 36.32% (Exchange Rate Gain) to 70.00% (Budget Argumentation)

3.8 RECURRENT EXPENDITURE

3.8.1 Personnel Cost

Personnel Cost for the year ended 31st December, 2018 amounted to **eleven billion, one hundred and twenty eight million, one hundred and thirty six thousand, one hundred and sixty seven naira, fifty eight kobo (N11, 128,136,167.58)**. This represents **66.65%** of the budgetary provision of **sixteen billion, six hundred and ninety five million, four hundred and forty six thousand, one hundred and thirty two naira, ninety eight kobo (N16, 695,446,132.98)** for Personnel Cost for the year under review. The Personnel Cost for the year was incurred on.

2017 ACTUAL	ITEM	2018 ACTUAL
10,977,597,067.76	Employee compensation	10,998,825,149.27
113,406,409.20	Salaries of Statutory Office Holders	129,311,018.31
11,091,003,476.96		11,128,136,167.58

A marginal increase (0.34%) resulted in Personnel Cost for Financial year, 2018 over the same cost in the previous year (2017).

The Budget Performance of MDAS on Personnel Cost is as detailed below:

Personnel Cost Budget Performance of MDAs

		Budget	Actual	Variance
1	Office of the Executive Governor			
	Personnel cost	1,230,000,000.00	1,035,321,239.18	
	Statutory officers salaries		7,782,967.56	
		1,230,000,000.00	1,043,184,206.74	186,895,793.26
2.	Office of the Deputy Governor			
	Personnel cost	67,020,849.35	22,859,270.22	
	Statutory officers salaries		17,174,947.35	

		67,020,849.35	40,034,217.57	26,986,631.78
3	Dept of Borders Security			
	Personnel cost	14,837,181.78	15,365,421.01	(528,239.23)
4	Ebonyi State Emeg. Mgt Agency			
	Personnel cost	15,678,256.78	19,336,663.73	(3,658,406.95)
5	Dept of Economic Affairs			
	Personnel cost	16,929,458.00	7,064,241.66	9,865,216.34
6	Dept of Econs Empowerment & Poverty Alleviation			
	Personnel cost	31,238,265.00	20,048,946.33	11,189,318.67
7	Dept of Exec. Council Matters			
	Personnel cost	12,640,792.00	5,013,687.66	7,627,104.34
8	Dept of General Service			
	Personnel cost	43,691,256.00	32,554,419.99	11,136,836.01
9	Dept of Political Affairs			
	Personnel cost	12,121,477.00	15,636,116.09	(3,514,639.09)
10	Liaison Office Abuja			
	Personnel cost	28,970,126.00	12,790,790.44	16,179,335.56
11	Liaison office Lagos			
	Personnel cost	15,664,188.48	7,708,688.67	7,955,499.81
12	Office of the SSG			
	Personnel cost	36,822,256.00	28,207,449.25	8,614,806.75
13	State Pension Mgt Board			
	Personnel cost		8,160,000.00	(8,160,000.00)
14	Women Development Centre			
	Personnel cost	46,797,930.29	44,426,475.12	2,371,455.17
15	Ebonyi State House of Assembly			
	Personnel cost	505,750,000.00	185,010,393.90	320,739,606.10
16	Ebonyi State House of Assembly Service Comm.			
	Personnel cost	317,441,060.44	113,644,782.92	203,796,277.52
17	Ebonyi State Broadcasting			

	Comm.			
	Personnel cost	147,000,000.00	135,644,782.92	11,355,217.08
18	Ebonyi Newspaper & Pub. Corp			
	Personnel cost	38,838,073.00	42,270,036.07	(3,431,963.07)
19	Govt. Printing Press			
	Personnel cost	10,296,169.00	12,123,133.19	(1,826,964.19)
20	Ministry of Info. & State Orientation			
	Personnel cost	55,542,885.00	33,694,267.99	21,848,617.01
21	Admin & General Service Dept.			
	Personnel cost	14,171,665.00	9,891,772.63	4,279,892.37
	Overhead			
22	Establishment, Pension and Mgt Services			
	Personnel cost	19,084,588.40	8,212,614.00	10,871,974.40
23	Office of the Head of Service			
	Personnel cost	28,553,408.40	15,047,180.99	13,506,227.41
24	Pub. Service & Manpower Dev.			
	Personnel cost	56,984,187.60	13,599,155.14	43,385,032.46
	Overhead			
25	Office of the Auditor-General			
	Personnel cost	131,272,601.36	101,377,397.41	
	Statutory Offices Salaries		6,738,498.36	
		131,272,601.36	108,115,895.77	23,156,705.59
26	Office of the Auditor-General (LG)			
	Personnel cost	83,884,369.51	65,170,637.13	18,713,732.38
27	Ebonyi State INEC			
	Personnel cost	150,134,677.50	32,878,103.09	
	Statutory Offices Salaries		43,458,579.60	
		150,134,677.50	76,336,682.69	73,797,994.81
28	LG Civil Service Commission			
	Personnel cost	33,961,134.00	32,182,189.73	1,778,944.27
29	State Civil Service Commission			
	Personnel cost	47,813,566.69	14,908,001.99	
	Statutory Offices Salaries		27,412,410.84	
		47,813,566.69	42,320,412.83	5,493,153.86
30	Ministry of Agric & Natural Resources			

	Personnel cost	289,472,452.47	248,427,121.35	41,045,331.12
31	Ebonyi Agric Dev Program			
	Personnel cost	165,706,255.00	80,903,758.76	84,802,496.24
32	Ebonyi State Fert. & Chem. Coy Ltd			
	Personnel cost	61,070,867.52	51,928,149.93	9,142,717.59
33	Board of Internal Revenue			
	Personnel cost	163,472,302	77,678,395.86	85,793,906.14
34	Ebonyi State Invest & Prop Dev. Coy			
	Personnel cost	7,719,392.00	6,310,645.82	1,408,746.18
35	Ministry of Finance & EconDev.			
	Personnel cost	96,000,000.00	50,027,019.25	45,972,980.75
36	Office of the Accountant-General			
	Personnel cost	322,255,178.73	54,431,642.18	267,823,536.55
37	Revenue Appeal Commission			
	Personnel cost		39,227,791.27	(39,227,791.27)
38	Fiscal Responsibility Comm.			
	Personnel cost	40,103,881.00	36,551,951.28	3,551,929.72
39	Ministry of Commerce & Industry			
	Personnel cost	101,423,417.56	50,420,113.61	51,003,303.95
40	Ebonyi Building Mat. Ind. Ltd			
	Personnel cost	6,355,461.00	5,037,662.61	1,317,798.39
41	Ministry of Power			
	Personnel cost	67,773,028.00	66,599,283.52	1,173,744.48
42	Ministry of Solid Minerals			
	Personnel cost	27,307,635.00	27,975,936.59	(668,301.59)
43	Ministry of Works & Transport			
	Personnel cost	64,700,801.60	50,878,651.30	13,822,150.30
44	Ebonyi State Road Maint. Agency			

	Personnel cost	16,753,512.60	18,729,142.22	(1,975,629.62)
45	Ministry of culture & Tourism			
	Personnel cost	36,067,443.80	30,394,646.26	5,672,797.54
46	Ebonyi State Council for Arts & Culture			
	Personnel cost	30,506,299.77	27,230,517.95	3,275,781.82
47	Ebonyi State Tourism Board			
	Personnel cost	4,702,056.00	7,124,367.28	(2,422,311.28)
48	Ebonyi Hotels Afikpo			
	Personnel cost			
49	Ebonyi State Planning Commission			
	Personnel cost	28,973,802.00	25,722,540.93	3,251,261.07
50	Ministry of Water Resources			
	Personnel cost	97,842,038.00	64,961,214.57	32,880,823.43
51	EBRUWASA			
	Personnel cost	27,243,552.00	17,347,923.73	9,895,628.27
52	Ebonyi State Housing Dev. Corp.			
	Personnel cost	10,368,850.00	6,550,177.30	3,818,672.70
53	Ministry of Lands Survey & Housing			
	Personnel cost	90,477,456.40	47,923,626.34	42,553,830.06
54	Office of the Surveyor-General			
	Personnel cost	27,539,267.00	34,925,508.48	(7,386,241.48)
55	Customary Court of Appeal			
	Personnel cost	472,671,820.00	173,817,369.03	298,854,450.97
56	High Court of Justice			
	Personnel cost	590,340,915.00	315,158,652.04	275,182,262.96
57	Judicial Service Commission			
	Personnel cost	67,773,028.00	58,643,848.02	
	Statutory Officers Salaries		26,743,614.60	
		67,773,028.00	85,387,462.62	(17,614,434.62)
58	Ministry of Justice			
	Personnel cost	84,783,116.10	69,931,205.01	14,851,911.09

59	Abakaliki Capital Dev. Board			
	Personnel cost	67,140,586.30	120,705,386.33	(53,564,800.03)
60	Agency for Mass Literacy			
	Personnel cost	2,970,000.00	2,103,885.26	866,114.74
61	Ebonyi State Library Board			
	Personnel cost	59,555,000.00	24,514,285.83	35,040,714.55
62	Examination Dev. Centre			
	Personnel cost	6,185,370.00	4,213,697.47	1,971,672.53
63	Ministry of Education			
	Personnel cost	78,600,937.00	65,595,258.86	13,005,678.14
64	State Scholarship Board			
	Personnel cost	22,936,600.00	11,898,878.67	11,037,721.33
65	Universal Basic Education Board			
	Personnel cost	187,068,476.00	164,390,382.66	22,678,093.34
66	Ebonyi State College of Education			
	Personnel cost	600,000,000.00	600,000,000.00	000
67	Ebonyi State University			
	Personnel cost	4,859,000,000.00	2,400,000,000.00	2,459,000,000.00
68	Secondary Education Board			
	Personnel cost	3,174,659,317.07	2,545,128,557.53	629,530,759.54
	Overhead			
69	Ebonyi State Health Mgt Board			
	Personnel cost	929,833,197.00	623,899,245.50	305,933,951.50
70	Ministry of Health			
	Personnel cost	368,671,606.90	263,121,386.87	105,550,220.03
71	School of Health Tech Ngbo			
	Personnel cost	56,807,900.00	109,798,385.80	(52,990,485.80)
72	Ebonyi State Enviro Protection Agency			
	Personnel cost		9,972,311.65	(9,972,311.65)
73	Ministry of Environment			
	Personnel cost	111,371,635.58	58,461,918.78	52,909,716.80

74	Ministry of Women Affairs & Social Dev.			
	Personnel cost	88,613,211.00	81,914,642.74	6,698,568.26
75	Ebonyi State Sports Council			
	Personnel cost	19,141,825.84	19,128,323.62	(1,986,497.78)
76	Ministry of Youth & Sports			
	Personnel cost	33,310,953.00	25,069,984.26	8,240,968.74
77	Min of LG & Chieftaincy Matters			
	Personnel cost	41,068,439.00	33,902,260.50	7,166,178.50

The following MDAs who had no Personnel Cost budget for the year ended 31st December, 2018 incurred Personnel Cost expenses as follows:

S/No	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦
1	State Pension Management Board	-	8,160,000	(8,160,000)
2	Revenue Appeal Commission	-	39,227,791.27	(39,227,791.27)
3	Ebonyi State Environmental Protection Agency	-	9,972,311.65	(9,972,311.65)

These expenditures were confirmed to have been made from the Contingency Fund (Recurrent).

The following MDAs over-spent their Personnel Cost budget for the year:

S/No	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦
1	Dept of Border Security	14,837,181.78	15,365,421.01	(528,239.23)
2	State Emergency Management Agency	15,678,256.78	19,336,663.73	(3,658,406.95)
3	Dept. Political Affairs	12,121,477.00	15,636,116.09	(3,514,639.09)
4	Ebonyi Newspaper and Polishing Corporation	38,838,073.00	42,270,036.07	(3,431,963.07)
5	Government Printing Press	10,296,169.00	12,123,133.19	(1,826,964.19)
6	School of Health Technology Ngbo	56,807,900.00	109,798,835.80	(52,990,485.80)

3.8.2 OVERHEADS:

Overheads for the year ended 31st December, 2018 amounted to **twenty six billion, nine hundred and sixty three million, ninety four thousand, two hundred and seventy naira, ninety kobo (N26, 963,094,278.90)**. This is marginally (0.70) less than Overheads incurred in the previous year which amounted to **twenty seven billion, one hundred and fifty two million, nine hundred and four thousand, eight hundred and ninety one naira (N27,152,904,891)**.

The comparative figures of Actual Overhead Expenditure for the year under review and financial year 2017 are as shown below.

Overhead Sub-head	2018 ₦	2017 ₦	Increase (Decrease) %
Travelling and transport	763,822,028.65	918,838,684.24	(16.87)
Utilities General	17,128,582.74	140,378,791.49	916.56)
Material and Supplies	154,615,637.14	296,869,160.00	(47.91)
Maintenance Services	873,011,081.93	843,301,966.26	3.52
Training and Capacity Building	6,002,518.00	95,258,500.00	(93.70)
Security and safety Services	2,685,937,240.00	3,523,164,127.80	(23.76)
Consulting and Professional Services	254,975,400.00	115,195,110.00	(121.34)
Fueling and Lubricants	442,995,003.28	553,672,592.34	(19.99)
Financial charges	712,312.14	3,797,213.38	(81.24)
Subsidy on fertilizers	-	118,227,406.64	(100)
Loan Repayment	1,994,905,401.07	2,607,597,277.70	(23.50)
Depreciation/Amortization	8,988,941,271.66	8,001,452,302.90	12.34
Other Recurrent Expenses	10,680,065,963.92	9,925,151,758.30	7.61

Increases in Overhead expenditures were observed in four subheads as follows;-

	% increase
- Maintenance Services	3.52
- Consulting and Professional Services	121.34
- Depreciation/Amortization	12.34
- Other Recurrent expenses	7.61

3.9 BUDGET PERFORMANCE OF MDAS ON OVERHEADS

The Budget Performance of MDAS on Overheads for the year ended 31st December, 2018 is as detailed below:

S/ NO	MDA'S	BUDGETED ₦	ACTUAL ₦	VARIANCE ₦
1	Governor's Office	7,525,300,000	8,171,918,215.74	(646,618,215.74)
2	Deputy Governor's Office	261,880,000	247,901,026	13,978,974
3	Min. of Border Peace and Conflict	6,780,000	4,480,000	2,270,000
4	Office of the Senior Special Assistant Governor on Internal Security	400,000,000	-	400,000,000
5	SEMA	15,150,000	3,300,000	11,850,000
6	State Council on Public Procurement	4,530,000	700,000	3,830,000
7	SSG's Office	3,412,200,000	1,720,760,772.21	1,691,439,227.71
8	Dept of Executive Council Matters	20,450,000	1,161,400	19,288,600
9	Dept. of Economic Affairs	1,060,000	500,000	560,000
10	Dept of General Service	1,500,000	-	1,500,000
11	Min. of Economic empowerment and Job Creation	28,629,000	83,820,000	(55,191,000)
12	Liaison Office Lagos	31,016,000	6,935,528.84	24,080,471.16
13	Liaison Office Abuja	49,990,000	11,714,671	38,460,000

14	Min. of Education	48,830,000	9,370,000	39,460,000
15	Dept. of Political Affairs	37,140,000	-	37,140,000
16	Liaison Office Aba/PH	14,620,000	-	14,620,000
17	Women Dev. Centre	25,140,000	-	25,140,000
18	Sustainable Dev. Goal	4,620,000	-	4,620,000
19	EBHA	859,000,000	423,673,960	435,326,040
20	House of Assembly Commission	60,000,000	3,300,000	56,700,000
21	Dept. of Religion and Welfare Matters.	1,120,000,000	-	1,120,000,000
22	Min. of Information and State Orientation	22,198,000	40,307,600	18,109,600
23	Information and Communication Technology	3,500,000	-	3,500,000
24	EBBC	110,180,000	9,000,000	101,180,000
25	Government Printing Press	102,400,000	58,274,000	44,126,000
26	News paper and Publishing Corporation	14,420,000	594,000	13,826,000
27	Head of Service	12,990,000	8,030,000	4,960,000
28	Admin General Service	2,400,000	450,000	1,900,000
29	Public Service and Man Dev. Power	6,300,000	500,000	5,800,000
30	Establishment ABS, Pension and Management Security	3,400,000	-	3,400,000
31	Auditor-General (State)	43,175,000	8,412,300	34,762,700
32	Auditor-General (Local Govt.)	8,110,000	-	8,110,000
33	Civil Service Commission	3,506,000	6,859,000	(3,353,000)
34	Local Govt. Service Commission	12,000,000	1,000,000	11,000,000
35	Ebonyi State Independent Electoral Commission	43,000,000	4,980,000	38,050,000
36	Min. of Agric	20,820,000	13,198,400	7,621,600

37	EBADEP	2,275,000	140,000	2,135,000
38	Ebonyi Rice World	94,761,044	-	94,761,044
39	EBS Fertilizer and Chemical Company	16,187,100	90,200	16,096,900
40	Min. of Finance and Economic Dev.	39,700,000	21,286,050	18,413,950
41	Office of the Accountant-General	713,378,789	296,223,621	417,155,168
42	Internal Revenue Board	17,000,000	1,160,000	15,840,000
43	EBS Investment and Property Company	6,560,000	-	6,560,000
44	Fiscal Responsibility Commission	81,850,000	7,000,000	74,850,000
45	Min. of Commerce and Industry	23,000,000	21,046,750	1,953,250
46	Ebonyi Building Materials	3,020,000	-	3,020,000
47	Min of Solid Mineral Dev.	12,000,000	9,731,800	2,268,200
48	Min. of Works and Transport	6,000,000	5,421,500	578,500
49	EBROMA	60,600,000	220,000	6,380,000
50	Min. of Culture and Tourism	27,700,000	5,150,000	22,550,000
51	State Planning Commission	20,675,000	2,085,500	18,589,500
52	Min. of Water Resources	73,500,000	32,987,316.94	40,512,683.06
53	EBS Rural water Supply and Sanitation Agency	3,649,080	-	3,649,080
54	Ministry of Lands and Housing	7,200,000	7,631,000	(431,000)
55	Surveyor General	2,400,000	700,000	1,700,000
56	Ebonyi State Housing Dev. Corporation	3,776,000	300,000	3,476,000
57	Judicial Service Commission	16,350,000	6,405,400	9,944,600
58	Min. of Power and Energy	916,060,750	472,319,445.28	443,741,304.72
59	Min of Justice	205,000,000	244,040,000	(39,040,000)

60	State High Court	271,250,000	42,847,800	228,402,200
61	Customary court	77,750,000	28,726,000	49,024,000
62	Abakaliki Capital Territory Dev. Board	8,400,000	4,500,000	3,900,000
63	Min. of Youth Dev. And Sports	9,900,000	9,891,200	8,800
64	Min. of Women Affairs and Social Dev.	121,900,000	10,928,640	110,971,360
65	State Universal Basic Education Board	546,045,000	-	546,045,000
66	Ebonyi State Library board	1,010,000	-	1,010,000
67	Examination Dev. Centre	130,850,000	60,000	130,799,000
68	Agency for Mass Literacy	1,043,887	350,000	693,887
69	Secondary Education Board	209,750,000	9,500,000	200,250,000
70	State Scholarship Board	405,600,000	330,000	405,270,000
71	Ebonyi State University	1,004,500,000	-	1,004,500
72	Min of Health	29,302,525	15,920,000	13,382,525
73	State Hospital Management Board	23,535,460	151,100	23,384,360
74	Primary Health Care Dev. Agency	206,700,000		206,700,000
75	Min. of Environment	7,000,000	11,660,000	(4,660,000)
76	Min. of Local Govt. and Chieftaincy Matters	7,900,000	2,000,000	5,900,000
77	Local Govt. Pension Board	54,750,000	-	54,750,000
78	Ebonyi State Fire Service	-	1,300,000	(1,300,000)
79	Ebonyi State Tourism Board	-	700,000	(700,000)
80	Ebonyi State Sports Council	-	7,244,145.35	(7,244,145.45)
81	Ebonyi State Council for Arts and Culture	-	180,000	(180,000)
82	Min of Health (Malaria NPI & TB)	-	800,000	(800,000)

3.10 MDAs THAT OVER SPENT THEIR OVERHEAD BUDGETS

The following MDAs overspent their Overheads budget for the year ended 31st December, 2018.

S/NO.	MDA	BUDGET ₦	ACTUAL ₦	OVERSPENT %
1	Governor's Office	7,525,300,000	8,171,918,215	8.59
2	Ministry of Finance & Economic Development	28,629,000	83,820,000	192.78
3	Civil Service Commission	3,506,000	6,859,000	95.64
4	Ministry of Environment	7,000,000	11,660,000	66.57
5	Ministry of Justice	205,000,000	244,040,000	19.04
6	Ministry of Lands & Housing	7,200,000	7,631,000	5.99
7	State Fire Service	-	1,300,000	100
8	State Council for Arts & Culture	-	180,000	100
9	Malaria, NPI & TB Control	-	800,000	100

The actual Overhead expenditure of Department of Religious and Welfare Matters were merged with those of the Office of the Executive Governor without merging their Budget provisions and this made the Office of the Executive Governor appear to have overshot its budgetary provisions.

The Department had an Overhead budget provision of N1, 120,000.00 against which no expenditure was charged.

CHAPTER FOUR

4.0 STATEMENT OF FINANCIAL POSITION

4.1 CASH AND CASH EQUIVALENTS

For the year ended 31st December, 2018, Cash and Cash equivalents amounted to **fourteen billion, six hundred and seventy five million, eighty one thousand, four hundred and fifty six naira, ninety two kobo (N14, 675,081,456.92)**. This amount contracts with the sum of **twenty four billion, nine hundred and forty eight million, four hundred and twenty five thousand, eight hundred and eleven naira, sixty eight kobo (N24, 948,425,811.68)** held as Cash or Cash equivalents at the end of 2017 financial year ended 31st December 2017.

The Cash and Cash equivalents is made up of:

	N
Cash held by MDAs	5,822,031,373.98
Cash held by Sub-Treasuries	876,329,520.16
Fixed Deposit Account Balances	7,979,248,429.12
	<hr/>
	14,675,081,456.92
	<hr/> <hr/>

4.2 RECEIVABLES

The receivables amounting to **four billion, one hundred and twelve million, eight hundred and ninety thousand, six hundred and ninety four naira, seventy three kobo (N4, 112,890,694.73)** reported in the Statement of Financial Position as at 31st December, 2018 represents Revenue earned in 2018 but actually received in January, 2019. They include:

	₦
December 2018 Statutory Allocation	3,053,867,992.14
December share of VAT	966,107,657.92
Exchange Rate Gain	5,507,298.84
Excess Crude	38,092,677.34
Interest from fixed deposit	49,315,068.49
	4,112,890,694.23

4.3 PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment amounting to **forty billion, six hundred and thirty two million, nine hundred and twenty five thousand, nine hundred and fifty one naira, nineteen kobo (₦40,632,925,951.19)** were acquired in the year ended 31st December, 2018. The amount was spent out of a total capital budget of **one hundred and seventy six billion, sixty eight million, one hundred and thirty seven thousand, one hundred and fifty eight naira, ninety two kobo (₦176,068,137,158.92)** for the year. Capital Budget performance therefore stood at 23.08% for the year.

Capital budget performance of each MDA for the year under review is detailed below

Capital Budget Performance

S/N	MDAs	Final Budget	Actual	% Performance
1	Office of the Executive Governor	2,112,500,000.00	1,134,706,571.71	53.71
2	Office of the Deputy Governor	395,450,000.00	19,777,000.00	5.00

3	Border Peace & Conflict Res.	64,100,000.00	-	0.00
4	Office of SSA to Govt. on Int. Security	580,000,000.00	-	0.00
5	Dept of Talent Development	210,000,000.00	-	0.00
6	SEMA	551,500,000.00	0.00	0.00
7	EBS Council on Pub Procurement	31,255,000.00	-	0.00
8	Office of the SSG	2,848,272,479.00	887,700,000.00	31.66
9	Ministry of Economic Emp. & Job Creation	7,159,600,000.00	287,050,000.00	4.00
10	Liaison Office, Lagos	452,200,000.00	-	0.00
11	Liaison Office, Abuja	670,500,000.00	-	0.00
12	Liaison Office, Aba/PH	406,500,000.00	-	0.00
13	Liaison Office, Enugu/Anambra	6,500,000.00	-	0.00
14	Liaison Office, Northern, Kaduna	14,000,000.00	-	0.00
15	Liaison Office, Owerri	5,500,000.00	-	0.00
17	Women Development Centre	103,000,000.00	-	0.00
17	Sustainable Dev. Goal	643,298,220.00	67,096,050.00	10.43
18	Directorate of Attitudinal change	22,000,000.00	-	0.00
19	Ebonyi State House of Assembly	1,181,450,000.00	85,454,630.52	7.23
20	EBS House of Assembly Commission	120,000,000.00	-	0.00
21	Office of Religious Welfare	500,000,000.00	-	0.00
22	Min. of Information & State Orientation	581,000,000.00	59,750,000.00	10.28
23	Office of SA to Govt. on ICT	175,000,000.00	-	0.00
24	EBBC	558,600,000.00	0.00	0.00
25	Govt. Printing & Stationery Dept	436,000,000.00	-	0.00
26	EBS Newspaper Pub. Corp	26,950,000.00	-	0.00
27	Head of Service	56,000,000.00	-	0.00
28	Office of the State Auditor-General	70,000,000.00	1,506,000.00	2.15
29	Office of the Auditor-General LG	35,160,000.00	-	0.00
30	Civil Service Commission	103,000,000.00	-	0.00
31	LG Service commission	45,800,000.00	-	0.00
32	EBSIEC	256,500,000.00	-	0.00
33	Min of Agric & Natural Resources	6,527,651,118.64	101,026,501.38	1.54
34	Ebonyi State Agric Dev Programme	640,500,000.00	5,300,000.00	0.82

35	FADAMA	36,872,000.00	-	0.00
36	Ebonyi Rice World	312,500,000.00	32,869,101.69	10.51
37	Ebonyi State Fertilizer & Chemical Coy.	823,919,864.00		0.00
38	Min of Finance & Economic Dev.	40,650,000.00	255,000.00	0.62
39	Budget Office	10,000,000.00	-	0.00
40	Office of Accountant-General	2,647,000,000.00	21,209,420.00	0.80
41	Internal Revenue Board	39,830,000.00	-	0.00
42	Fiscal Responsibility Commission	108,950,000.00	-	0.00
43	Ministry of Commerce & Industry	5,558,300,500.14	964,884,226.05	17.35
44	Min of Solid Mineral Dev. Communities	99,977,000.00	15,117,000.00	15.12
45	Salt & Cement Production	600,325,000.00	-	0.00
46	Ebonyi Building Materials Industry	206,240,000.00	-	0.00
47	Ministry of Works & Transport	98,285,538,538.29	24,375,769,698.96	24.80
48	EBROMA	1,203,495,203.00	45,440,749.79	3.76
49	EB-CSDA	100,000,000.00	-	0.00
50	Min of Culture & Tourism	279,492,388.24	11,577,888.24	4.14
51	Min of Water Resources	3,065,286,666.00	537,385,005.96	17.53
52	Min of Lands, Survey & Housing	9,930,556,675.08	8,919,735,696.49	89.82
53	Office of the Surveyor-General	173,000,000.00	-	0.00
54	State Planning Commission	200,000,000	-	0.00
55	State Bureau of Statistics	80,000,000.00	-	0.00
56	Ministry of Power	4,910,340,906.24	892,865,236.89	18.18
57	Ministry of Justice	0	3,695,000.00	-100
58	Ebonyi State High Court	287,601,267.30	117,296,315.51	0.00
59	Customary Court of Appeal	136,975,000.00	27,000,000.00	40.78
60	Judicial Service Commission	8,650,000.00	7,295,833.28	19.71
61	Abakaliki Capital Territory Dev. Board	213,320,000.00	-	84.34
62	Ministry of Youth & Sports	962,563,346.00	41,557,793.78	4.31
63	Council for Arts & Culture	10,800,000.00	-	0.00
64	Ebonyi State Sports Council	0	-	0.00
65	Min of Women Affairs & Social Dev.	517,356,945.93	-	0.00
66	Office of the SA to Govt. on Women and Child Dev (North, South & Central)	95,000,000.00		0.00

67	Ministry of Education	2,358,500,000.00	12,110,833.75	0.51
68	EB-UBEB	3,371,374,632.70		0.00
69	Ebonyi State Library Board	38,500,000.00		0.00
70	EDC	27,550,000.00		0.00
71	Agency for Mass Literacy	7,688,000.00		0.00
72	College of Education, Ikwo	40,000,000.00		0.00
73	Ebonyi State University	20,000,000.00		0.00
74	SEB	244,860,000.00		0.00
75	Ministry of Health	2,591,943,643.64	1,093,225,413.77	42.17
76	State Primary Health Care Dev. Agency	283,500,000.00		0.00
77	Office of the SA to the Govt. on Primary Health Care	92,000,000.00		0.00
78	School of Health Tech. Ngbo	52,000,000.00	9,783,085.88	18.81
79	School of Nursing & Mid-wifery Uburu	691,431,125.58	232,915,369.11	33.68
80	EBOSCA	448,500,000.00		0.00
81	Ebonyi State Hospital Mgt Board	181,000,000.00		0.00
82	Ministry of Environment	1,396,000,000.00	49,212,367.04	3.52
83	Ministry of LG Chieftaincy matter & Rural Development	136,400,000.00		0.00
84	Dept of Inter-party Affairs	1,800,000.00		0.00
85	Ministry of Special Project	0	2,600,000.00	0.00
86	Ministry of Project Monitoring & Evaluation	0	431,601,721.39	0.00
87	Ebonyi State Transport corporation	0		0.00
88	EB-RUWASSA	119,000,000.00	450,000.00	0.37
89	Ebonyi State Housing Dev. Corp	100,000,000.00	137,706,440.00	137.70
90	Ebonyi State Invest & Property Coy	47,000,000.00		0.00
91	Ebonyi State Tourism Board	500,000.00		0.00
	Grand Total	171,143,075,519.78	38,005,342,677.60	22.20

Capital budget provision was made for eighty six (86) establishments for the year ended 31st December, 2018. Out of these establishments, 56 did not access capital funds in the year.

Five establishments had budget performances of less than 1% for the year the year. They include:-

Ebonyi State Agric Development Programme

Ministry of Finance and Economic Development

Ministry of Education

Office of the Accountant-General

EB-RUWASSA

The rest had budget performance ranging from 1.54% (Ministry of Agricultural Resources) to 137.70% (EB-RUWASSA).

4.4 MDAs WITHOUT CAPITAL BUDGETS

The following MDAs made capital project payments even when they had no capital budgets:

MDA	BUDGET	ACTUAL	% PERFORMANCE
Ministry of Justice	-	3,695,000.00	-100
Ministry of Special Project	-	2,600,000.00	-100
Ministry of Project Monitoring & Evaluation	-	431,601,721.39	-100

Audit was informed that Capital Project payments credited to the above ministries are in respect of projects for which AIEs were issued to them by MDAs where the projects were provided for.

It is my considered opinion that project costs should be credited to MDAs where budgetary provisions were made of them irrespective of how such projects were implemented.

4.5 BIOLOGICAL ASSETS

The balance of Biological assets as at 31st December, 2018 was ₦49,981,600.00 up from ₦11,705,200.00 on 31st December, 2017. This represents an increase of 327%.

4.6 INTANGIBLE ASSETS

Note 23 to the Financial Statements showed that intangible assets amounting to ₦10,000,000.00 was acquired during the year under review.

ACKNOWLEDGEMENTS

On behalf of officers and other members of Staff of Office of the State Auditor-General, I wish to acknowledge the grace of God Almighty who enabled the completion of the verification process and the publication of the Report of the Auditor-General on the Accounts of the Government of Ebonyi State for the year ended 31st December, 2018.

We are grateful to His Excellency, the Executive Governor of Ebonyi State, **Engr. Chief David Nweze Umahi, FNSE, FNATE** for his continued support for the Office of the State Auditor-General.

I recognize with gratitude the efforts of officers and other staff of my office to ensure that this report is submitted and on time.

Finally, my special thanks go to those offices and officers that partnered with us in various ways and without whose inputs, the production of this report would not have been possible. These include the Hon. Commissioner for Finance & Economic Development and his Officers; the Hon. Commissioner for Budget, Planning, Research and Monitoring and his officers and the State Accountant-General and her officers.



Sir I. N. Nweda

**Office of the State Auditor-General,
Abakaliki.**

23rd September, 2019.