

PART ONE

INTRODUCTION

The Accounts of the Government of Ebonyi State of Nigeria and all the related financial statements for the year ended 31st December, 2010, as submitted to me by the Accountant-General of Ebonyi State on 13th June, 2011, have been audited under my directions in accordance with Section 125, sub-section 2 of the Constitution of the Federal Republic of Nigeria, 1999. The Accounts have been certified subject to the comments contained in this Report as provided in Section 5, sub-section 3 of the Audit Law (Cap. 13) of the Laws of Eastern Nigeria, 1963, as applicable to Ebonyi State of Nigeria.

2. The Financial Statements for the year ended 31st December, 2010, were prepared by Accountant-General in the new Accounting Pro-forma detailed out in the Standardization of Federal, States, and Local Governments accounts in Nigeria.

PART TWO
GENERAL OBSERVATIONS

2.1 INTERNALLY GENERATED REVENUE

The **Internally Generated Revenue (IGR)** for the year ended 31st December, 2010 was **twelve billion, nine hundred and ninety eight million, two hundred and sixty nine thousand, two hundred and seven naira, sixty nine kobo (N12,998,269,207.69)** as detailed below:

S/NO.	REVENUE ITEM	AMOUNT (₦)
1.	Taxes	1,685,208,909.92
2.	Fines and Fees	184,632,685.32
3.	Licences	17,898,548.00
4.	Earnings and Sales	8,890,483.00
5.	Rent on Government Property	76,816,635.23
6.	Interests, Repayments & Dividends	116,277,105.66
7.	Revenue from Parastatals	10,908,544,840.56
		<hr/> <u><u>₦ 12,998,269,207.69</u></u>

This amount shows a variance of **six billion, nine hundred and twelve million, one hundred and sixty nine thousand and thirty seven naira, sixty nine kobo (N6,912,169,037.69)** over and above the year's budgeted figure of **six billion, eighty six million, one hundred thousand, one hundred and seventy naira (N6,086,100,170.00)**.

The year 2010 Internally Generated Revenue also shows a remarkable improvement of **eight billion, one hundred and forty two million, six hundred and sixty four thousand, two hundred and thirteen naira, nineteen kobo (N8,142,664,213.19)** over and above the previous year's (2009) figure of **four billion, eight hundred and fifty five million, six hundred and four thousand, nine hundred and ninety four naira, fifty eight kobo (N4,855,604,994.58)**. This remarkable improvement on the Internally Generated Revenue is the positive effects of the continuous and intensive monitoring of internally generated revenue by the Revenue Monitoring and Evaluation Department of the Office of the State Auditor-General and the vigorous effects made by the Ministries, Non-ministerial Departments and Parastatals and certain categories of fees from the school which were hitherto not captured in previous years.

2.2 WRONG CLASSIFICATION OF CAPITAL EXPENDITURES

Some of the Capital Expenditures were wrongly classified as Recurrent Expenditures during the year under review. Few of the wrongly classified capital expenditures are as shown below:

DATE	PV. NO.	PAYEE	PURPOSE	AMOUNT (N)
August 2010	10	MLSH	Dredging of Iyiokwu River	20,000,000.00
August, 2010	-	EDON NIG. LTD.	Supply of VVF Equipment	60,000,000.00
Sept. 2010	50	MOW & T	Internal Roads at Quarry Site	20,000,000.00

Sept., 2010	47	MOW & T	Internal Roads at Quarry Site	25,000,000.00
Sept., 2010	49	MOW & T	Reclamation of Land at Quarry Site	16,140,000.00

It is pertinent to state that the implication of not capitalizing these expenditures is that they are written off within the financial year when their benefits should exceed a financial year.

The Accountant-General has been informed of the need to not only reclassify and capitalize these expenditures but to also ensure that the schedule officers be taught proper ways of classifying expenditures to avoid capital items being written off within a financial year with its attendant possible fraudulent manipulations.

2.3 DISCREPANCIES BETWEEN THE ANNUAL ACCOUNTS AND MINISTRY OF FINANCE REVENUE MONITORING UNIT FIGURES

In most of the establishments, the figures of the internally generated revenues (IGR) as shown in the books and records of the Revenue Monitoring Unit of the Ministry of Finance and Economic Development differ with figures of the 2010 Annual Accounts as shown below:

S/NO.	ESTABLISHMENT	ANNUAL ACCOUNTS FIGURE	MOFED REVENUE MONITORING FIGURES	VARIANCE
1	AG'S Office (Stamp Duty)	18,973,910.16	16,588,169.16	(2,385,741.00)
2	Agric.	8,159,830.00	8,340,020.00	180,190.00
3	Lands & Survey	36,613,995.02	35,738,635.42	(875,359.60)

4	Survey General	5,449,805.00	5,534,049.00	84,244.00
5	Education	4,662,000.00	4,203,000.00	(459,000.00)
6	Utility	6,089,743.00	29,246,443.37	23,156,700.37
7	BIR	35,012,575.00	30,416,175.00	(4,596,400.00)
8	Capital Territory	11,370,896.65	11,370,714.66	(181.99)
9	Library Board	-	332,855.00	332,855.00
10	EBSEPA	38,281,720.00	38,615,410.00	33,690.00
11	Health	1,474,500	1,015,330	(459,170.00)
12	Women Affairs	816,600.00	720,400.00	(96,200.00)
13	Works & Transport	4,419,700.00	4,819,700.00	400,000.00
14	SHMB	6,482,215.00	8,723,174.12	2,240,959.12
15	Sports Council	100,000.00	120,000.00	20,000.00
16	EBBS	27,244,829.45	29,183,282.35	1,938,452.90
17	Head of Service	114,400.00	114,800.00	400.00
18	Youths & Sports	60,000.00	25,000.00	(35,000.00)
19	Water Corporation	11,700,200.00	10,206,890.00	(1,493,310.00)
20	Ministry of Justice	226,240.00	966,000.00	739,760.00
21	Local Govt. Commission	57,800.00	66,000.00	8,200.00
22	Ebonyi Housing, Afikpo	3,199,496.40	3,260,612.01	61,115.61
23	Ebonyi Housing, Abakaliki	29,034,225.00	26,042,000.00	(2,992,225.00)
24	Commerce & Industry	25,601,200.00	25,672,640.00	71,440.00
25	Ebonyi Cable Television	129,240.00	144,000.00	(14,760.00)
26	Customary Court	2,218,450.00	-	(2,218,450.00)
27	State Audit	-	6,000.00	6,000.00

The Accountant-General has been informed to ensure that the Revenue Monitoring records are properly kept and updated regularly.

2.4 ARREARS OF REVENUE RETURNS

As at the time of writing this report, no evidence would appear to show that any Ministry/Establishment rendered returns on arrears of revenue, which were not collected as at 31st December, 2010 to the Treasury Department of the Office of the Accountant-General, and Office of the State Auditor-General. The attention of the Ministry of Finance and Economic Development had already been drawn to this anomaly emphasizing its effect on revenue generation efforts.

2.5 CONTINUED EXCESS OF EXPENDITURE OVER BUDGETARY PROVISIONS

Over the years, I have continued to observe with dismay that some establishments exceed their budgetary provisions in either personnel or overhead or both. The reasons had always been attributed to inadequate budgetary provisions and inability of the scheduled officers to monitor their expenditure trend through the use of Departmental Vote Expenditure Analysis (DVEA) book. This practice is a clear violation of the Appropriation Act and should be checked through the provision of supplementary budgets.

2.6 PREVIOUS AUDIT REPORTS

It would appear that no action is being taken on most of my previous reports. For instance, such sensitive issues as the issuance of unofficial receipts for Contract Agreements Processing and Justice of Peace Application Fees, collected and

spent at source without remitting the revenues into the Ebonyi State Consolidated Revenue Fund (CRF) Account by the Ministry of Justice as contained in paragraph 5.18(c), page 43 of my 2008 Report.

PART THREE

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2010

3.0 INVESTMENT WITH MINISTRY OF FINANCE INCORPORATED (MOFI)

It is observed that investment profile in the Annual Account is at variance with the investment profile from the Ministry of Finance Incorporated (MOFI). It appears that the following investments are no longer in existence.

Investment	Amount (₦)
NAL Bank	22,556,646.00
FSB INTI	3,713,314.20
Golden Guinea Plc	1,063,241.88
	<u>27,333,202.08</u>

It is my opinion that you confirm and take necessary steps to ensure that they be written off in the event that they no longer exist.

3.1 INTERESTS AND DIVIDENDS ON SECURITIES

It was equally observed that interest and dividends earned during the period under review as presented in the Annual Account is higher than the figure from Ministry of Finance Incorporated (MOFI) officer as shown below:

	Annual Account (₦)	MOFI (₦)	Difference (₦)
Dividend	10,339,964.58	9,683,051.16	656,913.42
Interest	43,185,993.71	43,650,468.92	(464,475.21)
	<u>53,525,958.29</u>	<u>53,333,520.08</u>	<u>192,438.21</u>
Sales of Shares/Stock	62,751,147.37	62,711,147.73	39,999.64
	<u>116,277,105.66</u>	<u>116,044,667.81</u>	<u>232,437.85</u>

The Accountant-General has been informed of the need to reconcile these records and inform me accordingly.

3.2 DETAILS OF BALANCES OF ADVANCES NOT PRODUCED FOR CONFIRMATION

The balances of advances of *Five hundred and one million, five hundred and sixteen thousand, one hundred and eighty-eight naira, fifty-seven kobo (₦501,516,188.57)* for the period under review, on Salary Advances and Motorcycle/Bicycles loan balances were not made available to me for confirmation despite all the efforts made.

3.3 BANK AND TREASURIES BALANCES NOT CONFIRMED BY ME

The sum of *Thirteen billion, six hundred and fifty million, one hundred and fifty-nine thousand, five hundred and twenty-nine naira, fifty-six kobo (₦13,650,159,529.56)* said to be the balances of bank and treasuries as at 31st December, 2010 could not be confirmed by me as the Board of Survey Certificate as at 31st December, 2010 was not presented to me for confirmation.

However, a sample verification carried out on Abakaliki sub-treasury on the bank balances and cash in hand on 31st December, 2010 did not tally with the figure reported in Annual Account, as shown below:

	Annual Account Figure (₦)	Abakaliki Sub-treasury Figure (₦)	Difference (₦)
Bank	1,137,359,682.28	1,137,909,732.21	550,049.93
Cash	6,357,995.84	6,357,995.84	-
	<u>1,143,717,678.84</u>	<u>1,144,267,728.05</u>	<u>550,049.93</u>

PART FOUR
STATEMENT OF CONSOLIDATED REVENUE FUND

4.1 TAXES

The budgeted figures for taxes was two billion, nine hundred and fifty two million, forty nine thousand, six hundred naira (N2,952,049,600.00) but only the sum of one billion, six hundred and eight five million, two hundred and eight thousand, nine hundred and nine naira, ninety two kobo (N1,685,208,909.92) was realized for the year, leaving a deficit figure of one billion, two hundred and sixty six million, eight hundred and forty thousand, six hundred and ninety naira, eight kobo (1,266,840,690.08) unrealized. However, there is an increase of (18.6%) in revenue generated from tax when the actual amount generated last year is compared to that of this year, as the sum of one billion, three hundred and seventy two million, one hundred and five thousand, eight hundred and thirty nine naira, seventy two kobo (N1,372,105,839.81) only was generated last year, therefore, the sum of three hundred and thirteen million, one hundred and three thousand, seventy naira, twenty kobo (N313,103,070.20) was the shortfall.

Actual (₦)	Budgeted (₦)	Variance (₦)
1,685,208,909.92	2,952,049,600.00	1,266,840,690.08

4.2 FINES AND FEES

Under fines and fees, the total sum of one hundred and eighty four million, six hundred and thirty two thousand, six hundred and eighty five naira, thirty two kobo (184,632,685.32) only was realized, whereas, the sum of two billion, one hundred and fourteen million, two hundred and fifty six thousand, four hundred and fifty naira (N2,114,256,450.00) was budgeted for it. This showed a sum of one billion, nine hundred and twenty nine million, six hundred and twenty three thousand, seven hundred and sixty four naira, sixty eight kobo

(N1,929,623,764.68) as a negative variance. It also showed a decrease of (32%) from what fines and fees generated last year. The sum of two hundred and seventy two million, seven hundred and fifty two thousand, two hundred and sixty three naira, eleven kobo (N272,752,263.11) was the actual amount of fines and fees generated last year as against this year's eighty eight million, one hundred and nineteen thousand, five hundred and seventy seven naira, seventy nine kobo (N88,119,577.79).

Actual (₦)	Budgeted (₦)	Variance (₦)
184,632,685.32	2,114,256,450.00	1,929,623,764.68

However, the sum of six billion, one hundred and thirty million, eight hundred and twenty two thousand, four hundred and forty six naira, twenty two kobo (N6,130,822,446.22) was generated by Parastatals when actually nothing was budgeted for it. This brought the total of the revenue generated on sub-head, fine and fees to the tune of six billion, three hundred and fifteen million, four hundred and fifty five thousand, one hundred and thirty one naira, fifty four kobo (N6,315,455,131.54).

4.3 LICENCES:

The sum of seventeen million, five hundred and seventy two thousand, six hundred and ninety naira (N17,572,690.000) was estimated to be realized from licences but a total of seventeen million, eight hundred and ninety eight thousand, five hundred and forty eight naira (N17,898,548.00) was the actual amount realized. This shows a poor performance compared to the sum of twenty six million, two hundred and twenty nine thousand, four hundred and sixty five naira (N26,229,465.00) generated last year and a decrease of eight million, three hundred and thirty thousand, nine hundred and seventeen naira (N8,330,917.00).

Actual (₦)	Budgeted (₦)	Variance (₦)
17,898,548.00	17,572,690.00	325,858.00

4.5 EARNINGS AND SALES

During the year under review, the sum of eight million, eight hundred and ninety thousand, four hundred and eighty three naira (N8,890,483.00) was generated from subhead, earning and sales while the budgeted figure stood at five hundred and eighty eight million, eight hundred and twenty five thousand, nine hundred and fifty naira (N588,825,950.00). Therefore, a sum of five hundred and seventy nine million, nine hundred and thirty five thousand, four hundred and sixty seven naira (N579,935,467.00) was observed as a negative variance. This year's actual revenue from earnings and sales was less than that of last year with the sum of two hundred and sixty two million, sixty nine thousand, seven hundred and forty seven naira (N262,069,747,00) representing (96.7%) decrease.

Actual (₦)	Budgeted (₦)	Variance (₦)
8,890,483	588,825,950	(579,935,467)

4.6 INTEREST REPAYMENT AND DIVIDENDS:

The sum of one hundred and sixteen million, two hundred and seventy seven thousand, one hundred and five naira, sixty six kobo (₦116,277,105.66) was realized from interest, repayment and dividends, while the sum of one hundred and seventy one million, one hundred thousand naira (₦171,100,000.00) was budgeted for the year. This shows that the sum of fifty four million, eight hundred and twenty two thousand, eight hundred ninety four naira, thirty four kobo (₦54,822,894.34) was recorded as a negative variance. The sum of one hundred and forty eight million, seven hundred and forty one thousand, five hundred and twenty six naira, forty four kobo (₦148,741,526.44) was realized

last year leaving a decrease of thirty two million, four hundred and sixty four thousand, four hundred and twenty naira, seventy eight kobo (₦32,464,420.78).

Actual (₦)	Budgeted (₦)	Variance (₦)
116,277,105.66	171,100,000.00	(54,822,894.34)

4.7 RENT ON GOVERNMENT PROPERTY

A total sum of four hundred and thirteen million, three hundred and ninety five thousand, four hundred and eighty naira, (₦413,395,480.00) was estimated to be realized from Rent on Government property only. The sum of seventy six million, eight hundred and sixteen thousand, six hundred and thirty five naira, twenty three kobo (₦76,816,635.23) was the actual amount realized, leaving a negative variance of three hundred and thirty six million, five hundred and seventy eight thousand, eight hundred and forty four naira, seventy seven kobo (₦336,578,844.77). It was noticed that Rent on government property yielded only the sum of forty five million, nine hundred and twenty one thousand, eight hundred and thirty two naira, thirty four kobo (₦45,921,832.34) for the last accounting period, thereby making an improvement of (40.2%) when compared to this current year's figure as it yielded the sum of Thirty million, eight hundred and ninety four thousand, eight hundred and two naira, eleven kobo (₦30,894,802.75) above that of last year.

Actual (₦)	Budgeted (₦)	Variance (₦)
76,816,635.23	413,395,450.00	(336,578,844.77)

4.8 STATUTORY ALLOCATION

During the year under review, the state government received the sum of Twenty billion, seven hundred and four million, nine hundred and ninety three thousand, six naira, ninety one kobo, (₦20,704,993,006.91) whereas, the sum of twenty two billion, five hundred and eighty four million, six hundred and fifty nine thousand,

seven hundred and sixty naira (N22,584,659,760.00) was the budget for that subhead. This showed negative variance of one billion, eight hundred and seventy nine million, six hundred and sixty six thousand, seven hundred and nine million, six hundred and sixty six thousand, seven hundred and fifty three naira, nine kobo (N1,879,666,753.09). There is also an improvement on the statutory revenue received from the federal government when compared to the amount received last year as only the sum of fifteen billion, three hundred and fifteen million, five hundred and fifty six thousand, two hundred and sixty two naira, forty kobo (N15,315,556,262.40) was received last year as statutory allocation.

Actual (N)	Budgeted (N)	Variance (N)
20,704,993,006.91	22,584,659,760.00	(1,879,666,735.09)

4.9 CAPITAL DEVELOPMENT FUND

Budget Performance

65.75% of budgeted capital receipts for the year 2010 amounting to thirty-one billion, one hundred and sixteen million, eight hundred and eighty-three thousand, seven hundred and eighty-two naira (N31,116,883,782) was received. A total of forty-seven billion, three hundred and twenty-three million, three hundred and one thousand, four hundred naira (N47,232,301,400) had been budgeted. Estimates on the following Capital Receipt Heads were not met in the period.

Head	Budget (N)	Actual (N)/%	Variance (%)
Internal Loans/Bond	20,000,000,000	17,500,000,000(87.5)	2,500,000,000(12.5)
External Loans	2,023,979,280	1,116,565,198(57.44)	861,414,081(42.56)
Grants from F.G	3,000,000,000	667,224,262(22.24)	2,332,775,738(77.76)
External Grants	1,200,000,000	34,337,706(2.86)	1,165,662,294(97.13)

There were no receipts from the heads “Proceeds from Debt Relief” and “Dollar Exchange Rate Gain” with budgets of N10 billion and N1.2 billion respectively.

The heads “Value Added Tax” and “Excess Crude” exceeded their receptive budget of N4,876,450,350 and N3,802,826,210 by 7.45% and 71.28% having generated receipts of N5,239,482,144 and N6,513,274,472 during the year.

Out of forty seven billion three hundred and twenty two million, seven hundred and one thousand and four hundred naira budgeted for capital projects in 2010, actual expenditure amounted to seventeen billion, one hundred and seventy five million, three eighty nine naira or 36.29% of the amount budgeted.

Capital budget performance according to economic sectors is as presented below:

Sector N	Budgeted N	Actual N/ (%)	Variance N/ (%)
Economic	11,973,500.000	9,570,978,673.96(79.94)	2,402,521,326.04(20.06)
Social Services	4,820,940,000	1,424,111,897(29.54)	3,396,828,102(70.46)
Environment & Regional Dev.	21,829,450,000	3,619,774,280(16.58)	18,209,675,719(83.42)
General Administration	8,698,811,400	2,560,517,436.72(29.44)	6,138,293,963.28(70.56)

PART FIVE
APPROPRIATION AND ANNUAL ABSTRACT REPORT

5.1 INTRODUCTION

This part presents an analysis of observed budget performance by Ministries and Departments with regards to Personnel Emolument and Overheads. It also contains unresolved issues arising from recent audit inspection visits and periodic audit checks on Ministries/Departments and Parastatals respectively.

5.2 OFFICE OF THE EXECUTIVE GOVERNOR

5.2.1 GOVERNOR'S OFFICE

(a) Personnel Cost:

Out of a total budgetary provision of N287,024,800.00 (two hundred and eighty seven million, twenty four thousand and eight hundred naira only, N233,760,906.93 (two hundred and thirty three million, seven hundred and sixty thousand, nine hundred and six naira, ninety three kobo) was utilized leaving a total of N53,263,893.07 (fifty three million, two hundred and sixty three thousand, eight hundred and ninety three naira seven kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
233,760,906.93	287,024,800.00	53,263,893.07

(b) Overhead Cost:

A total sum of N3,474,803,948.03 (three billion, four hundred and seventy four million, eight hundred and three thousand, nine hundred and forty eight naira, three kobo) was spent as overhead cost, out of a total sum of N3,829,356,795.00 (three billion, eight hundred and twenty nine million, three hundred and fifty six thousand, seven hundred and ninety five naira) provided in the year's budget. The implication is that the sum of N354,552,846.97 (three hundred and fifty four

million, five hundred fifty two thousand, eight hundred and forty six naira, ninety seven kobo) was unspent.

Actual (₦)	Budgeted (₦)	Variance (₦)
3,708,564,854.96	3,829,356,765.00	354,552,846.97

5.2.2 DEPUTY GOVERNOR’S OFFICE

(a) Personnel Cost:

The Deputy Governor’s Office spent the sum of N27,048,249.81 (twenty seven million, forty eight thousand, two hundred and forty nine naira, eighty one kobo) out of the total sum of N52,798,600.00 (fifty two million, seven hundred and ninety eight thousand, six hundred naira) provided for it in this year’s estimate. The Office could not spend N25,750,350.19 (twenty five million, seven hundred and fifty thousand, three hundred and fifty naira, nineteen kobo less than the budgetary provision for the year under review.

Actual (₦)	Budgeted (₦)	Variance (₦)
27,048,249.81	52,798,600.00	25,750,350.19

(b) Overhead Cost:

The Deputy Governor’s Office spent N15,052,000.00 (Fifteen million, and fifty two thousand naira less than the budgetary provision of N91,500,000.00 (ninety one million, five hundred and thousand naira) having spent N76,448,000.00 (seventy six million, four hundred and forty eight thousand naira).

Actual (₦)	Budgeted (₦)	Variance (₦)
76,448,000.00	91,500,000.00	15,052,000.00

5.2.3 STATE PLANNING COMMISSION

(a) Personnel Cost:

The State Planning Commission had a budget provision of the sum of N23,483,580.00 (twenty three million, four hundred and eighty three thousand,

five hundred and eighty naira) but it spent only the sum of N16,362,724.20 (sixteen million, three hundred and sixty two thousand seven hundred and twenty four naira twenty kobo). It had N7,120,855.80 (seven million, one hundred and twenty thousand eight hundred and fifty five naira eight kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
16,362,724.20	23,483,580.00	7,120,855.80

(b) Overhead Cost:

The Commission's actual overhead expenditure at the end of the financial year was N4,937,797.65 (four million, nine hundred and thirty seven thousand, seven hundred and ninety seven naira, sixty five) out of a total sum of N36,064,430.00 (thirty six million, sixty four thousand four hundred and thirty naira budget provision. Therefore, the total sum of N31,126,632.35 (thirty one million, one hundred and twenty six thousand six hundred and thirty two naira thirty five kobo) were unaccessed i.e. about 86% of the budget provision.

Actual (₦)	Budgeted (₦)	Variance (₦)
4,937,797.65	36,064,430.00	31,126,632.35

5.2.4 DEPARTMENT OF BORDER SECURITY AND CONFLICT RESOLUTION.

(a) Personnel Cost

The Department has a budget provision of N23,507,500.00 (twenty three million, five hundred and seven thousand, five hundred naira) for personnel cost and a nil balance for actual amount spent. Audit verification reveals that the remunerations of the Commissioner and salaries of the staff were payrolled and paid at the Government House.

Actual (₦)	Budgeted (₦)	Variance (₦)
NIL	23,507,500.00	23,507,500.00

This situation was observed last year and audit advised against it and yet it has been repeated. We insist that the system as practiced does not conform with the budget expectations which requires that actual expenditure be disclosed to assist users of our financial records assess our performance correctly at first sight without necessarily seeking for additional explanations.

(b) Overhead Cost:

The Department has a budget provision of the total sum of ₦33,501,120.00 (Thirty three million, five hundred and one thousand, one hundred and twenty naira) but at end of the financial year spent only the sum of ₦8,161,344.87 (Eight million one hundred and sixty one thousand, three hundred and forty four naira eighty seven kobo). It left the sum of ₦25,339,775.13 (Twenty five million, three hundred and thirty nine thousand, seven hundred & seventy five naira thirteen kobo) unspent.

Actual (₦)	Budgeted (₦)	Variance (₦)
8,161,344.87	33,501,120.00	25,339,775.13

5.2.5 DEPARTMENT OF ECONOMIC EMPOWERMENT & POVERTY ALLEVIATION:

(a) Personnel Cost:

This Department has a budget provision of the sum of ₦15,843,850.00 (Fifteen million, eight hundred and forty three thousand, eight hundred & fifty naira) and a Nil balance on the actual amount spent. The Commissioner and other staff salaries of the Department are payrolled at the Government House.

Actual (₦)	Budgeted (₦)	Variance (₦)
NIL	15,843,850.00	15,843,850.00

(b) Overhead Cost:

A total sum of ₦4,226,304.04 (Four million, two hundred and twenty six thousand three hundred and four naira four kobo) was the actual expenditure at the end of the period under review out of the total sum of ₦18,472,960.00 (Eighteen million, four hundred and seventy two thousand nine hundred and sixty naira) provided in the year's estimate. Therefore a total of ₦14,246,655.96 (Fourteen million, two hundred and forty six thousand six hundred and fifty five naira ninety six kobo) was not accessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
4,226,304.04	18,472,304.04	14,264,655.96

5.2.6 DEPARTMENT OF INTER-PARTY DIALOGUE:

(a) Personnel Cost:

The Department had a budgeted provision of N10,769,780.00 (Ten million, seven hundred and sixty nine thousand seven hundred and eighty naira) but at the end of the year it had a Nil balance amount.

The Commissioner and other staff of the Department were payrolled and paid at the Government House.

Actual (₦)	Budgeted (₦)	Variance (₦)
NIL	10,769,780.00	10,769,780.00

(b) Overhead Cost:

The actual expenditure incurred as overhead at the end of the financial year was N2,573,028.72 (Two million, five hundred and seventy three thousand, and twenty eight naira seventy two kobo) out of a budget provision of N25,839,010.00 (Twenty five million, eight hundred and thirty nine thousand and twenty eight naira) thereby leaving the sum of N23,265,981.28 (Twenty three

million, two hundred sixty five thousand, nine hundred and eight one naira twenty eight kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
2573,028.72	25,839,010	23,265,981.28

5.2.7 DEPARTMENT OF GRANT AND DONOR AGENCY

The Agency has a budget provision of the sum of N25,345,530 (Twenty five million, three hundred and forty five thousand, five hundred & thirty naira) and a nil expenditure at the end of the financial year.

It is one of these Departments whose Commissioners and other staff are payrolled at the Government House.

Actual (₦)	Budgeted (₦)	Variance (₦)
Nil	25,345,530.00	25,345,530.00

(b) Overhead Cost:

The Department of Grant And Donor Agency has a budget provision of the total sum of ₦23,500,000 (Twenty-three million, five hundred thousand naira) in the years estimate but only spent the sum of ₦4,733,896.38 (Four million, seven hundred and thirty three thousand and eight hundred and ninety six naira thirty eight kobo) leaving ₦18,766,103.62 (Eighteen million, seven hundred and sixth six thousand one hundred and three naira sixty two kobo) unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
4,733,896.38	23,500,000.00	18,766,103.62

5.2.8 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT.

(a) Personnel Cost:

The office of the Secretary to the State Government spent ₦63,116,353.13 (Sixth three million, one hundred and sixteen thousand three hundred and fifty three naira thirteen kobo) out of a total budgetary provision of ₦16,744,430.00

(Sixteen million seven hundred & forty four thousand four hundred & thirty naira). The implication is the office spent ₦46,371,923.13 (Forty six million, three hundred and seventy one thousand nine hundred and twenty three naira thirteen kobo) over and above its budgetary provision.

Actual (₦)	Budgeted (₦)	Variance (₦)
63,116,353.13	16,744,430.00	(46,371,923.13)

Supplementary budget is required to cover the over expenditure.

(b) Overhead Cost:

The office of the Secretary to the State Government spent ₦12,094,000.00 (Twelve million, and ninety four thousand naira) over and above the budgeted provision of ₦124,354,000 (One hundred and twenty four million, three hundred and fifty four thousand naira only) having spent ₦136,448,000.00 (one hundred & thirty six million, four hundred and forty eight thousand naira) during the year.

Actual (₦)	Budgeted (₦)	Variance (₦)
136,448,000.00	124,354,000.00	12,094,000.00

Again, the over-expenditure needs a supplementary budget to cover it.

5.2.9 Department of Executive Council Matters

(a) Personnel Cost:

The Department had a budgetary provisions of ₦6,127,510.00 (Six million, one hundred and twenty seven thousand, five hundred and ten naira) for the period under review but had a Nil expenditure as personnel cost. Its personnel cost was observed to be payrolled outside the department. Audit disagrees with this arrangement as it gives a false impression of the operation of the budget as it affects the department under review.

(b) Overhead Cost:

The Department spent a total of ₦1,121,511.24 (One million, one hundred twenty one thousand five hundred eleven naira twenty four kobo) out of its budgetary

provision of ₦3,342,970.00 (Three million, three hundred and forty two thousand nine hundred and seventy naira) with the sum of ₦2,221,458.76 (Two million two hundred and twenty one thousand four hundred and fifty eight naira seventy six kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
1,121,511.24	3,342,970.00	2,221,458.76

5.2.10 DEPARTMENT OF ECONOMIC AFFAIRS

(a) Personnel Cost:

A total of ₦9,189,790.00 (Nine million one hundred & eighty nine thousand, seven hundred and ninety naira) was provided in the years estimate but had a Nil expenditure as personnel cost. See my comment on paragraph 5.2.9(a) above.

Actual (₦)	Budgeted (₦)	Variance (₦)
Nil	9,189,790.00	9,189,790.00

(b) Overhead Cost:

The Department which had budgetary provision of ₦2,502,190.00 (Two million, five hundred and two thousand one hundred and ninety naira), spent only the sum of ₦1,583,222.26 (One million, five hundred and eighty three thousand two hundred and twenty two naira twenty six kobo) and ₦918,967.74 (Nine hundred and eighteen thousand nine hundred and sixty seven naira seventy four kobo) unutilized.

5.2.11 DEPARTMENT OF GENERAL SERVICES

(a) Personnel Cost:

The sum of ₦41,795,360.00 (Forty one million, seven hundred and ninety five thousand three hundred and sixty naira) was provided in the years estimate but

the Department had a Nil expenditure as personnel cost. See my comment on paragraph 5.2.9(a) above.

Actual (₦)	Budgeted (₦)	Variance (₦)
Nil	41,795,360.00	41,795,360.00

(b) Overhead Cost:

The Department spent the sum of ₦2,001,448.12 (Two million, one thousand, four hundred and forty eight naira twelve kobo) out of a total sum of ₦4,898,110.00 (Four million, eight hundred and ninety eight thousand one hundred and ten naira) provided in the year's estimate leaving the sum of ₦2,896,661.88 (Two million, eight hundred & sixty one naira eighty eight kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
2,001,448.12	4,898,110.00	2,896,661.88

5.2.12 DEPARTMENT OF SPECIAL SERVICES AND POLITICAL AFFAIRS

(a) Personnel Cost:

The Departments actual expenditure on personnel cost amounted to N3,365,778.00 (three million, three hundred and sixty five thousand and seven hundred and seventy eight naira) out of a budgetary provision of N7,245,830.00 (seven million, two hundred and forty five thousand, eight hundred and thirty naira leaving N3,880,052.00 (three million, eight hundred and eighty thousand and fifty two naira) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
3,365,778.00	7,245,830.00	3,880,052.00

(b) Overhead Cost:

The Department spent the sum of N158,891,729.03 (one hundred and fifty eight million, eight hundred and ninety one thousand, seven hundred and twenty nine naira, three kobo) out of a budgetary provision of N192,183,340.00 (one hundred and ninety two million, one hundred and eighty three thousand, three hundred and forty naira with N33,291,610.97 (twenty three million, two hundred and ninety one thousand, six hundred and ten naira, ninety seven kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
192,183,340.00	158,891,729.03	33,291,610.97

5.2.13 EBONYI STATE LIASON OFFICE, ABUJA

(a) Personnel Cost:

The Liaison Office spent the sum of N8,500,952.62 (Eight million, five hundred thousand, nine hundred and fifty two naira, sixty two kobo) against a budgetary provision of N7,270,850.00 (seven million, two thousand and seventy thousand, eight hundred and fifty naira). The implication is that the Liaison Office spent N1,230,102.62 (one million, two hundred and twenty thousand one hundred and two naira sixty two kobo) over and above its budgetary provisions.

Actual (₦)	Budgeted (₦)	Variance (₦)
8,500,952.62	7,270,850.00	(1,230,102.62)

(b) Overhead Cost:

Out of the N25,124,880.00 (twenty five million, one hundred and twenty four thousand, eight hundred and eighty naira provided in the year's estimate, the actual expenditure was N13,706,900.00 (thirteen million, seven hundred and six thousand nine hundred naira) leaving N11,417,980.00 (Eleven million, four hundred and seven thousand, nine hundred and eighty naira) unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
13,706,900.00	25,124,880.00	11,417,980

5.1.14 EBONYI STATE LIAISON OFFICE LAGOS

(a) Personnel Cost:

The total actual expenditure of *Nine million, five hundred and ten thousand, seven hundred and fifty-five naira, twenty kobo (₦9,510,755.20)* was incurred in the financial year while the sum of *Eight million, nine hundred and fifty-one thousand, six hundred and forty naira (₦8,951,640.00)* was the budgetary provision. The implication was that the office spent *Five hundred and fifty-nine thousand, one hundred and fifteen naira, twenty kobo (₦559,115.20)* over and above the budgetary provision.

Actual (₦)	Budgeted (₦)	Variance (₦)
9,510,755.20	8,951,640.00	(559,115.20)

(b) Overhead Cost:

The sum of *Ten million, seven hundred and six thousand, six hundred and sixty-eight naira (₦10,706,668.00)* was budgetary provision in the year's estimate but only *Four million, seventy-one thousand, one hundred and eighty-nine naira, thirty-four kobo (₦4,071,189.34)* was spent with *Six million, six hundred and thirty-five thousand, four hundred and seventy-eight naira, sixty-six kobo (₦6,635,478.66)* unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
4,071,189.34	10,706,668.00	6,635,478.66

5.2.15 OFFICE OF THE HEAD OF SERVICE

(a) Personnel Cost:

The Office of the Head of Service spent the sum of *Forty-two million, six hundred and ninety-three thousand, nine hundred and sixty-six naira, twenty-seven kobo (₦42,693,966.27)* out of budgetary provision of *Twelve million, six hundred and four thousand, eight hundred and thirty naira (₦12,604,830.00)* thereby spending *Thirty million, eighty-nine thousand, one hundred and thirty-*

six naira, twenty-seven kobo (₦30,089,136.27) over and above the budgetary provision.

Actual (₦)	Budgeted (₦)	Variance(₦)
42,693,966.27	12,604,830.00	(30,089,136.27)

This extra-budgetary expenditure requires to be covered by supplementary budget provision.

(b) Overhead Cost:

Out of the sum of *Fourteen million, seven hundred and forty thousand, nine hundred and eighty naira (₦14,740,980.00)* budgetary provision, it spent *Five million, nine hundred and eight thousand, four hundred and eighty-seven naira, fifty-eight kobo (₦5,908,487.58)* with the sum of *Eight million, eight hundred and thirty-two thousand, four hundred and ninety-two naira, forty-two kobo (₦8,832,492.42)* unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
5,908,487.58	14,740,980.00	8,832,492.42

5.2.16 ADMINISTRATIVE DEPARTMENT & GENERAL SERVICES

(a) Personnel Cost:

This department of the Office of Head of Service had the sum of *Ten million, three hundred and twenty thousand, three hundred and ninety naira (₦10,320,390.00)* in the year's estimate but recorded a Nil expenditure at the end of the financial year under review.

Actual (₦)	Budgeted (₦)	Variance (₦)
Nil	10,320,390.00	10,320,390.00

This nil record on personnel expenditure does not represent the true position as the staff of the department were paid salaries and other entitlements.

However, it was observed in audit that the said staff were payrolled and paid outside the department. It is advised that proper classification be maintained.

(b) Overhead Cost:

The department had a budgetary provision of *Three million, two hundred and seventy-seven thousand, five hundred and eighty naira (₦3,277,580.00)* in the year's estimate but spent *One million, nine hundred and seven thousand, one hundred and sixty-six naira, eighty-nine kobo (₦1,907,166.89)* with the sum of *One million, three hundred seventy thousand, four hundred and thirteen naira, eleven kobo (₦1,370,413.11)* unitized.

Actual (₦)	Budgeted (₦)	Variance (₦)
1,907,166.89	3,277,580.00	1,370,413.11

**5.2.17 ESTABLISHMENT, PENSION & MANAGEMENT
SERVICES DEPARTMENT**

(a) Personnel Cost:

This department of the Office of the Head of Service registered a Nil expenditure in respect of personnel cost irrespective of the sum of *Thirteen million, three hundred and forty thousand, six hundred and seventy naira (₦13,340,670.00)* provided for it in the financial year.

Actual (₦)	Budgeted (₦)	Variance (₦)
Nil	13,340,670.00	13,340,670.00

Again, this is a wrong presentation. See my comments on paragraph 5.2.16(a)

(b) Overhead Cost:

The department spent 18.16% of the budgeted amount of *Thirteen million, one hundred and forty-eight thousand, six hundred and ten naira (₦13,148,610.00)* amounting to two million, three hundred and eighty eight thousand, four hundred and forty four naira, thirty eight kobo (N2,388,444.38) with the balance of *Ten million, seven hundred and sixty thousand, one hundred and sixty-five naira, sixty-one kobo (₦10,760,165.61)* unutilized.

Actual (₦)	Budgeted (₦)	Variance(₦)
2,388,444.38	13,148,610.00	10,760,165.61

**5.2.18 DEPARTMENT OF PUBLIC SERVICE, MANPOWER
DEVELOPMENT & SERVICE WELFARE**

(a) Personnel Cost:

The department recorded a Nil expenditure out of the *Seventeen million, eight hundred and seventy-five thousand, seven hundred and ten naira (₦17,875,710.00)* budgetary provision for year under review.

Actual (₦)	Budgeted (₦)	Variance (₦)
Nil	17,875,710.00	17,875,710

See my comments on paragraph 5.2.16(a) above.

(b) Overhead Cost:

89.49% out of the total of ~~₦49,001,630.00~~ (Forty nine million, one thousand six hundred and thirty naira) provided as overhead cost in the years estimate was actually spent amounting to forty three million, eight hundred and fifty two thousand, four hundred and twelve naira, eighty seven kobo (N43,852,412.87), leaving a balance of ~~₦5,149,217.13~~ (Five million, one hundred and forty nine thousand two hundred and seventeen naira thirteen kobo) unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
43,852,412.87	49,001,630.00	5,149,217.13

5.2.18 MINISTRY OF AGRIC & NATURAL RESOURCES

(a) Personnel Cost:

Out of budget of ₦298,747,440.00 (Two hundred and ninety eight million, seven hundred and forty seven thousand four hundred and forty naira) the Ministry spent ₦119,499,377.20 (One hundred and nineteen million, four hundred and ninety nine thousand three hundred and seventy-nine naira twenty kobo. Unspent funds amounted to ₦179,248,062.80 (One hundred and seventy nine million, two hundred and forty eight thousand sixty two naira eighty kobo).

Actual (₦)	Budgeted (₦)	Variance (₦)
119,499,377.20	298,747,440.00	179,248,062.80

(b) Overhead Cost:

Out of a budget of ₦330,441,110.00 (Three hundred and thirty million four hundred and forty one thousand one hundred and ten naira) for the period, the Ministry spent ₦122,878,065.84 (One hundred and twenty two million, eight hundred and seventy eight thousand and sixty five naira eighty four kobo) leaving as unspent the sum of ₦207,563,044.16 (Two hundred and seven million, five hundred and sixty three thousand and forty four naira sixteen kobo).

Actual (₦)	Budgeted (₦)	Variance (₦)
122,878,065.84	330,441,110.00	207,563,044.16

5.2.19 MINISTRY OF COMMERCE, INDUSTRY & MINING DEVELOPMENT

(a) Personnel Cost:

The Ministry spent ₦56,961,068.87 (Fifty six million, nine hundred and sixty one thousand and sixty eight naira eighty seven kobo) out of the provision for the period of ₦99,475,410.00 (Ninety nine million, four hundred and seventy five thousand four hundred and ten naira). This leaves a balance of ₦42,514,314.33 (Forty two million, five hundred and fourteen thousand, three hundred and fourteen naira thirty three kobo) of the budget sum

Actual (₦)	Budgeted (₦)	Variance (₦)
56,961,068.87	99,475,410.00	42,514,314.00

(b) Overhead Cost:

Out of a budgetary provision of ₦476,000.00 (Forty seven million, six hundred thousand naira) for the year, ₦26,124,391.47 (Twenty six million, one hundred and twenty four thousand three hundred and ninety one naira forty seven kobo) was spent within the period. Unspent funds amounted to ₦21,475,608.53 (Twenty one million, four hundred and seventy five thousand, six hundred and eight naira fifty three kobo).

Actual (₦)	Budgeted (₦)	Variance (₦)
26,124,391.47	47,600,000.00	21,475,608.53

(c) Annual Abstract

Unretired Advances by Ebonyi Marketing Company - 686,800.00

Payments totaling six hundred and eighty six thousand, eight hundred naira (₦686,800.00) were not supported by evidence of expenditure and therefore could not be verified.

5.2.20 MINISTRY OF CULTURE & TOURISM

(a) Personnel Cost

The Ministry spent ₦20,581,843.49 (Twenty million, five hundred and eighty one thousand, eight hundred and forty three naira forty nine kobo) out of ₦59,018,070.00 (Fifty nine million, eighteen thousand and seventy naira) provided in the years estimate. Unspent sum amounted to ₦38,436,226.51 (Thirty eight million, four hundred and thirty six thousand two hundred and twenty six naira fifty one kobo) or 65.13% of the budgetary provision.

Actual (₦)	Budgeted (₦)	Variance (₦)
20,581,843.49	59,018,070.00	38,436,226.51

(b) Overhead Cost:

Total overhead cost incurred amounted to ₦53,663,717.77 (Fifty three million, six hundred and sixty three thousand seven hundred and seventeen naira seventy seven kobo) while, the budget provision was ₦46,668,890.00 (Forty six million, six hundred and sixty eight thousand eight hundred and ninety naira).

The Ministry spent the sum of ₦6,994,827.77 (Six million, nine hundred and ninety four thousand eight hundred and twenty seven naira seventy seven kobo) over and above the budget provision.

Actual (₦)	Budgeted (₦)	Variance (₦)
53,663,717.77	46,668,890.00	6,994,827.77

The extra-budgetary expenditure requires legalization by obtaining a supplementary budget approval to cover it.

5.2.21 MINISTRY OF EDUCATION

(a) Personnel Cost:

Budget figure for the year was ₦63,734,810.00 (Sixty three million seven hundred and thirty four thousand eight hundred and ten naira while the amount actually spent was ₦46,553,237.70 (Forty six million, five hundred and fifty

three thousand, two hundred and thirty seven naira seventy kobo) leaving the sum of ₦17,181,572.30 (Seventeen million, one hundred and eighty one thousand five hundred and seventy two naira thirty kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
46,553,237.70	63,734,810.00	17,181,572.30

(b) Overhead Cost:

A budget of ₦3,673,167,480.00 (Three billion, six hundred and seventy three million, one hundred & sixty seven thousand four hundred and eighty naira) was provided in the year's estimate but the Ministry spent ₦3,813,591,488.65 (Three billion, eight hundred and thirteen million, five hundred and ninety one thousand four hundred and eighty eight naira sixty five kobo). This is above the budget figure by ₦140,424,008.65 (One hundred and forty million, four hundred and twenty four thousand and eighty naira sixty five kobo) or 3.82%

Actual (₦)	Budgeted (₦)	Variance (₦)
3,813,591,488.65	3,673,167,480.00	(140,424,008.65)

(c) Annual Abstract

Overpayment of salary - N240,000.00

Audit observed an overpayment amounting to two hundred and forty thousand naira (N240,000.00) made to 16 members of staff of Isu (Model) Secondary School Isu Onicha between January and March, 2009.

The Chairman, Secondary Education Board was advised to recover this sum from the school Principal. No response has been received.

5.2.22 EBONYI STATE SCHOLARSHIP BOARD

(a) Personnel Cost:

While the budget provision was *Twelve million, eight hundred and sixty-eight thousand, seventy naira (₦12,868,070.00)* the actual expenditure made by Board for the period under review was *Eight million, five hundred and eighty-six*

thousand, four hundred and thirty-nine naira, two kobo (₦8,586,439.02) leaving unaccessed funds to the tune of Four million, two hundred and eighty-one thousand, six hundred and thirty naira, ninety-eight (₦4,281,630.98)

Actual (₦)	Budgeted (₦)	Variance (₦)
8,586,439.02	12,868,070.00	4,281,630.98

(b) Overhead Cost:

Out of the budgeted figure of *Two hundred and twenty million, two hundred and seventy-nine thousand, ten naira (₦220,279,010.00)* the Board spent *One hundred and twenty-six million, six hundred and eighty-eight thousand, five hundred and seventy-three, eighty-four kobo (₦126,688,573.84)* with *Ninety-three million, five hundred and ninety thousand, four hundred and thirty-six naira, sixteen kobo (₦93,590,436.16)* unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
126,688,573.84	220,279,010.00	93,590,436.16

5.2.23 EXAMINATION DEVELOPMENT CENTRE

(a) Personnel Cost:

A total of *Eight million, one hundred and sixty-nine thousand, nine hundred naira (₦8,169,900.00)* was provided for personnel cost while the centre actually spent *Four million, two hundred and seventy-seven thousand, three hundred and twenty-two naira, twenty-five kobo (₦4,277,322.25)*. Unspent funds amounted to *Three million, eight hundred and ninety-two thousand, five hundred and seventy-seven naira, seventy-five kobo (₦3,892,577.75)*.

Actual (₦)	Budgeted (₦)	Variance (₦)
4,277,322.25	8,169,900.00	3,892,577.75

(b) **Overhead Cost:**

Out of *Four million, six hundred and forty-two thousand, five hundred and ninety naira (₦4,642,590.00)* provided in the year's estimate as overhead cost, the centre spent *One million, six hundred and seventy-nine thousand, one hundred and six naira, eighty-three kobo (₦1,679,106.83)* with *Two million, nine hundred and sixty-three thousand, four hundred and eighty-three naira, seventeen kobo (₦2,963,483.17)* as unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
1,679,106.83	4,642,590.00	2,963,483.17

5.2.25 **MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**

(a) **Personnel Cost:**

While the sum of *Sixty-four million, three hundred and sixteen thousand, three hundred and ten naira (₦64,316,310.00)* was provided in the year's estimate, the Ministry spent *Seventy-two million, forty-nine thousand, two hundred and thirty-two naira, forty-five kobo (₦72,049,232.45)*. The implication is that the Ministry spent the sum of *Seven million, seven hundred and thirty-two thousand, nine hundred and twenty-two naira, forty-five kobo (₦7,732,922.45)* over and above the budgeted figure for the period under review.

Actual (₦)	Budgeted (₦)	Variance (₦)
72,049,232.45	64,316,310.00	(7,732,922.45)

There is need to cover the extra-budgetary expenditure with an approved supplementary budget.

(b) **Overhead Cost:**

The sum of *Twenty-five million, seven hundred and fourteen thousand, one hundred and eighty naira, ninety-two kobo (₦25,714,108.92)* was spent out of *Seventy-four million, three hundred and sixteen thousand, three hundred and*

ten naira (N74,316,310.00) provided in year's budget leaving the sum of *Forty-eight million, six hundred and two thousand, two hundred and one naira, eight kobo (N48,602,201.08)* unutilized.

5.2.26 OFFICE OF THE ACCOUNTANT GENERAL

(a) Personnel Cost:

The office of the Accountant-General recorded a Nil expenditure on personnel cost despite the fact that it had a budgetary provision of N47,614,290 (Forty seven million, six hundred and fourteen thousand two hundred and ninety naira) for the financial year

Actual (N)	Budgeted (N)	Variance (N)
Nil	47,614,290.00	47,614,290.00

To have a nil return on actual expenditure for personnel costs when the Office of the Accountant-General has staff that attracted expenditure on personnel is not acceptable. Where this expenditure is incurred outside the Office, the budgetary provision on personnel costs should be consolidated with that of the office that handles their personnel costs, instead of having a separate provision and making a nil report on the subhead.

(b) Overhead Cost:

The actual amount spent on overhead cost was N642,171,910 (Six hundred and forty two million one hundred and seventy one thousand nine hundred and ten naira seven kobo) as against the sum of N588,150,000.00 (Five hundred and eighty eight million, one hundred and fifty thousand naira) provided in the years budget. The office therefore spent N54,021,910.07 (Fifty four million, twenty one thousand nine hundred and ten naira seven kobo) over and above the budgeted figure.

Actual (N)	Budgeted (N)	Variance (N)
642,171,910	588,150,000.00	(54,021,910.07)

The extra budgetary expenditure needs to be covered with an approved supplementary budget as a matter of utmost necessity. Otherwise, the expenditure shall continue to remain illegal.

5.2.27 BOARD OF INTERNAL REVENUE

(a) Personnel Cost:

The Board spent the sum of N56,031,139.95 (Fifty six million, thirty one thousand one hundred and thirty nine naira ninety five kobo) out of N122,587,000.00 (One hundred and twenty two million, five hundred and eighty seven thousand naira) budgetary provisions leaving the sum of N66,555,860.05 (Sixty six million, five hundred and fifty five thousand, eighty hundred and sixty naira five kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
56,031,139.95	122,587,000.00	(55,555,860.05)

(b) Overhead Cost:

Out of the ₦35,275,000.00 (Thirty five million, two hundred and seventy five naira) budgetary provision the Board utilized the sum of ₦34,225,926.81 (Thirty four million, two hundred and twenty five thousand nine hundred and twenty six naira eighty one kobo). Its therefore records the sum of ₦1,049,073.19 (One million, forty nine thousand and seventy three naira nineteen kobo) as unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
34,225,926.81	35,275,000.00	1,049,073.19

5.2.28 MINISTRY OF HEALTH & ENVIRONMENT

(a) Personnel Cost:

The actual expenditure of the Ministry of Health for the period under review was ₦182,625,819.00 (One eighty two million, six hundred and twenty five thousand eight hundred & nineteen naira) as against ₦138,299,030.00 (One hundred and thirty eight million, two hundred and ninety nine thousand and thirty

naira) provided in the year's estimate. The implication is that it spent ₦44,326,789.00 (Forty four million three hundred and twenty six thousand seven hundred and twenty six thousand seven hundred and eighty nine naira) over and above their budgetary provision.

Actual (₦)	Budgeted (₦)	Variance (₦)
182,625,819.00	138,299,030.00	(44,326,789.00)

The Ministry is advised to obtain an approved supplementary budget to cover the extra-budgetary expenditure.

(b) Overhead Cost:

The Ministry spent N1,203,473.84 (One billion, two hundred and three million, four hundred and seventy three thousand nine hundred and twelve naira eighty four kobo) out of the sum of N1,469,200,000.00 (One billion, four hundred and sixty nine million, two hundred and thousand naira) budgetary provision leaving N265,726,087.16 (Two hundred and sixty five million, seven hundred and twenty six thousand and eighty seven naira sixteen kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
1,203,473,912.84	1,469,200,000.00	265,726,089.16

5.2.29 MINISTRY OF INFORMATION AND ORIENTATION.

(a) Personnel Cost

Out of N195,811,750.00 (One hundred and ninety five million, eight hundred and eleven thousand, seven hundred and fifty naira) budgetary provision, the ministry spent the sum of N52,310,814.63 (Fifty two million three hundred and ten thousand eight hundred and fourteen naira sixty three kobo) with the sum of N143,500,935.37 (One hundred and forty three million five hundred thousand nine hundred and thirty five naira thirty seven kobo) unspent.

Actual (₦)	Budgeted (₦)	Variance (₦)
52,310,814.63	195,811,750.00	143,500,935.37

(b) Overhead Cost

The actual overhead cost incurred by the Ministry amounted to N145,404,416.39 (One hundred and forty five million, four hundred and four thousand, four hundred and sixteen naira thirty nine kobo) as against what the year's estimate provided for it which stood at N117,547,100.00 (One hundred and seventeen million, five hundred and forty seven thousand one hundred and forty seven thousand one hundred naira). It therefore spent the sum of N27,041,316.68 (Twenty seven million, forty one thousand, three hundred and sixteen naira thirty nine kobo) over and above the year's provision

Actual (₦)	Budgeted (₦)	Variance (₦)
145,404,416.39	117,547,100.00	(27,857,316.39)

Again, there is need to legalize the expenditure as stated in paragraph 5.2.28(a) above

c) Annual Abstract

i. Unutilised Advance from Foreign Training of EBBC staff.

Included in the N2,481,651,443.00 contract sum for the Construction of the State Radio/Television Station was a sum of N40,029,000.00 for the training of EBBC staff on the handling of the installed equipment. However, the training has not been carried out and there is no sign that the contractor intends to fulfill this part of the contract agreement.

The Permanent Secretary has been advised to initiate the process to recover the sum allocated to training in the contract or cause the training to be scheduled immediately. Their response is awaited.

ii. Unretired Advances by Ebonyi State Newspaper & Publishing Corporation:

Advances totaling three million, two hundred and ten thousand, seven hundred naira (N3,210,700.00) were not retired as at 31st December, 2010 by the Eboonyi

State Newspaper and Publishing Corporation. The General Manager had been advised to take steps to either show evidence of expenditure or recover the advances from the beneficiaries before the end of June, 2011. No response, however, has been received in this regard.

iii. Missing Revenue Receipt: A revenue receipt No. 03051 – 03100 could not be accounted for. The receipt was issued to one Mr. Chooks Oko during the Nigeria Patriot Award Project and was neither returned nor accounted for by Mr. Oko who has withdrawn his services from the Corporation. The General Manager’s attention has been drawn to Financial Instruction 0726 on procedures on missing Receipts and Licence Books for compliance. No response has been received from the Corporation.

5.2.30 MINISTRY OF JUSTICE

(a) Personnel Cost:

Out of the *Fifty-five million, seven hundred and twenty thousand, six hundred naira (₦55,720,600.00)* budgetary provision, the Ministry’s actual expenditure for period under review was *Forty-four million, two hundred and thirty-three thousand, seven hundred and nine naira, thirty-two kobo (₦44,234,709.32)* leaving the sum of *Eleven million, four hundred and eighty-five thousand, eight hundred and ninety naira, sixty-eight kobo (₦11,485,890.68)* unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
44,234,709.32	55,720,600.00	11,485,890.68

(b) Overhead Cost:

The actual expenditure for the year was *Fifty million, five hundred and sixty-three thousand, four hundred and ninety-three naira, fifty-three kobo (₦50,563,493.53)* or 66.7% of the total budgetary provisions of *Seventy-five million, eighty hundred and twenty-six thousand, seven hundred and thirty*

naira (₦75,826,730.00) leaving 33.3% unspent amounting to *Twenty-five million, two hundred and sixty-three thousand, two hundred and thirty-six naira, forty-seven kobo (₦25,263,236.47)*

Actual (₦)	Budgeted (₦)	Variance (₦)
50,563,493.53	75,826,730.00	25,263,236.47

5.2.31 MINISTRY OF LAND, SURVEY & HOUSING DEVELOPMENT

(a) Personnel Cost:

41.06% or *Forty-one million, seven hundred and twenty-three thousand, two hundred and thirty naira, seven kobo (₦41,723,230.07)* out of *One hundred and one million, six hundred and six thousand, nine hundred and thirty naira (₦101,606,930.00)* was the actual expenditure for the year. This resulted to *Fifty-nine million, eight hundred and eighty-three thousand, six hundred and ninety-nine naira, ninety-three kobo (₦59,883,699.93)* unaccessed funds for the year.

Actual (₦)	Budgeted (₦)	Variance (₦)
41,723,230.07	101,606,930.00	59,883,699.93

(b) Overhead Cost:

Out of the sum of *Thirty-two million, nine hundred and sixty-seven thousand, seven hundred and eighty naira (₦32,967,780.00)* budgetary provisions for the year only *Fifteen million, thirty-seven thousand, one hundred and twelve naira, twenty-nine kobo (₦15,037,112.29)* was utilized leaving the sum of *Seventeen million, nine hundred and thirty thousand, six hundred and sixty-seven naira, seventy-one kobo (₦17,930,667.71)* unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
15,037,112.29	32,967,780.00	17,930,667.71

(c) **Annual Abstract**

Fund Released for various works, not utilized

Audit observed that two releases made to the Ministry for Works at Government Girls Technical College Agba were neither used for the designated projects nor were the funds returned. The releases are:

Date	P.V.	Amount (N)	Purpose
9 th March, 2010	027	5,000,000	Clearing of Access Road
23 rd June, 2010	093	11,693,109	Construction of Refectory

Audit visit to the College showed that no additional work has been done on the access road. Also, the refectory is still at DPC level where the Contractor previously handling the project, Messrs Dream Properties Ltd., Stopped.

The Ministry had been advised to return the unutilized funds to Accountant-General. No response has been received from the Ministry.

5.2.32 **OFFICE OF THE SURVEYOR GENERAL**

(a) **Personnel Cost:**

The office's actual expenditure on Personnel Cost was *Ten million, four hundred and ninety-six thousand, ninety-three naira, forty-three kobo (₦10,496,093.43)* out of *Seventeen million, four hundred and two thousand, one hundred and fifty naira (₦17,402,150.00)* provided in the year's estimate leaving 39.69% or *Six million, nine hundred and six thousand, fifty-six naira, fifty-seven kobo (₦6,906,056.57)* unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
10,496,093.43	17,402,150.00	6,906,056.57

(b) **Overhead Cost:**

The sum of *Nine million, three hundred and six thousand naira (₦9,306,000.00)* was provided in the year's estimate but at end of the financial year, the office recorded the sum of *Two million, six hundred and forty-four thousand, six hundred and seventy-eight naira, seventy-nine kobo (₦2,644,678.79)* as Overhead Cost incurred leaving *Six million, six hundred and sixty-one thousand, three hundred and twenty-one naira, twenty-one kobo (₦6,661,321.21)* or 71.56% of the budgeted figure unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
2,644,678.79	9,306,000.00	6,661,321.21

5.2.33 **MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS & RURAL DEVELOPMENT**

(a) **Personnel Cost:**

35.73% or *Twenty-nine million, nine hundred and fifty-nine thousand, seven hundred and twenty-three naira, thirty-one kobo (₦29,959,723.31)* was utilized out of *Eighty-three million, eight hundred and thirty-nine thousand, six hundred and sixty naira (₦83,839,660.00)* budgetary provision leaving *Fifty-three million, eight hundred and seventy-nine thousand, nine hundred and thirty-six naira, sixty-nine kobo (₦53,879,936.69)* unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
29,959,723.31	83,839,660.00	53,879,936.69

(b) **Overhead Cost:**

Only the sum of *Seven million, five hundred and seventy-six thousand, seven hundred and forty-nine naira, eighty-three kobo (₦7,576,749.83)* or 18% was spent out of a budget provision of *Forty-one million, six hundred and five thousand, thirty naira (₦41,605,030.00)* leaving the sum of *Thirty-four million,*

twenty-eight thousand, two hundred and eighty naira, seventeen kobo (₦34,028,280.17) or 81.79% as unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
7,576,749.83	41,605,030.00	34,028,280.17

5.2.34 MINISTRY OF PUBLIC UTILITIES

(a) Personnel Cost:

The ministry of Utilized 94.10% or ₦46,902,805.67 (Forty six million, nine hundred and two thousand eight hundred and five naira sixty seven kobo) out of the ₦49,849,380.00 (Forty nine million, eight hundred and forty five thousand three hundred and eighty naira) budgetary provision for the year leaving ₦2,942,574.33 (Two million, nine hundred and forty two thousand, five hundred and seventy four naira thirty three kobo) unspent

Actual (₦)	Budgeted (₦)	Variance (₦)
46,902,805.67	49,845,380.00	2,942,574.33

(b) Overhead Cost:

While a budgetary provision of ₦283,791,650.00 (Two hundred and eighty five million, seven hundred and ninety one thousand, six hundred and fifty naira) was made, the Ministry actually spent the sum of ₦238,494,934.09 (Two hundred and thirty eight million, four hundred and ninety four thousand, nine hundred and thirty four naira nine kobo) leaving ₦45,296,715.91 (Forty five million, two ninety six thousand hundred and fifteen naira ninety one kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
238,494,934.09	283,637,030.00	45,296,715.91

5.2.35 MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

(a) Personnel Cost:

The Ministry actually spent 66.5% or ₦29,876,150.15 (Twenty nine million, eight hundred and seventy six thousand, one hundred and fifty eight naira fifteen kobo) out of the budgeted figure of ₦44,921,870.00 (Forty four, million, nine hundred and twenty one thousand, eight hundred and seventy naira) budgetary provision in the years estimate leaving ₦15,045,711.85 (Fifteen million, forty five thousand seven hundred and eleven naira eighty five kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
29,876,158.15	44,921,870.00	15,045,711.85

(b) **Overhead Cost:** Out of ₦38,213,270.00 (Thirty eight million, two hundred and thirteen thousand two hundred and seventy naira) provision in the years estimate, the ministry spent ₦14,077,945.94 (Fourteen million seventy seven thousand nine hundred and forty five naira ninety four kobo) or 36.84% leaving the sum of ₦24,135,324.06 (Twenty four million, one hundred and thirty five thousand three hundred and twenty four naira six kobo) unspent.

Actual (₦)	Budgeted (₦)	Variance (₦)
14,077,945.94	38,213,270.00	24,135,324.06

5.2.36 MINISTRY OF WORKS & TRANSPORT

(a) Personnel Cost

Out of the ₦80,224,937.00 (Eighty million, two hundred and twenty four thousand, nine hundred and thirty seven naira) provided as personnel cost in the year's estimate, the Ministry of Works spent ₦54,160,881.18 (Fifty four million one hundred and sixty thousand eight hundred and sixty thousand eight hundred and eighty one naira eighteen kobo) or 67.5% of amount budgeted leaving the sum of ₦26,064,055.82 (Twenty six million, sixty four thousand fifty five naira eighty two kobo) or 32.49% unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
54,160,881.18	80,224,937.00	26,064,055.82

(b) Overhead Cost:

The year's estimate provided the sum of ₦13,513,000.00 (Thirteen million, five hundred and thirteen thousand naira) but the Ministry spent the sum of ₦14,922,774.51 (Fourteen million nine hundred and twenty two thousand seven hundred and seventy four naira fifty one kobo). This resulted to an excess expenditure of ₦1,409,774.51 (One million, four hundred and nine thousand, seven hundred and seventy four naira fifty one kobo) or 10.43% of the budgeted figure.

Actual (₦)	Budgeted (₦)	Variance (₦)
14,922,744.51	13,513,000.00	1,409,774.51

An approved supplementary budget is required to cover the extra-budgetary expenditure observed.

(c) Annual Abstract

Unrecovered salary payments to Retired Officers - N3,380,067.80

Of the N5,708,230.85 observed by Audit to have been paid to six officers of the Ministry of Works and Transport as salary after retirement, the sum of N3,830,067.80 have not been recovered. Audit has advised the Ministry to recover this balance from the payees or from the Permanent Secretary and the Head of Administration Department. No response has been obtained.

5.2.37 MINISTRY OF YOUTH AND SPORTS

(a) Personnel Cost:

The sum of ₦68,960,540.00 (Sixty eight million, nine hundred and sixty thousand, five hundred and forty naira) was provided in the budget for the

ministry but its actually spent ₦25,003,648.14 (Twenty five million, three thousand six hundred and forty eight naira fourteen kobo) with the sum of ₦43,956,891.86 (Forty three million, nine hundred and fifty six thousand eight hundred and ninety one naira eighty six kobo) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
25,003,648.14	68,960,540.00	43,956,891.86

(b) Overhead Cost:

The unutilized funds amounted to the sum of ₦13,833,259.40 (Thirteen million, eight hundred and thirty three thousand, two hundred and fifty nine naira forty kobo) while ₦46,366,740.60 (Forty six million, three hundred and sixty six thousand seven hundred and forty naira sixty kobo) was spent out of the budgeted figure of ₦60,200,000.00 (Sixty million, two hundred thousand naira).

Actual (₦)	Budgeted (₦)	Variance (₦)
46,366,740.60	60,200,000.00	13,833,259.40

5.2.38 OFFICE OF THE AUDITOR-GENERAL (STATE)

(a) Personnel Cost:

Out of a budget of N50,366,410.00 (fifty million, three hundred and sixty six thousand, four hundred and ten naira) for personnel emolument, the Office of the State Auditor-General spent N49,466,227.52 (forty nine million, four hundred and sixty six thousand, two hundred and twenty seven naira, fifty two kobo) leaving a balance of N960,182.48 (nine hundred and sixty thousand, one hundred and eighty two naira, forty eight kobo). On Consolidated Revenue Fund Charges, the payment of arrears arising from the State Government increases in

the rate payable led to a total payment of N5,021,385.81 (five million, twenty one thousand, three hundred and eighty five naira, eighty one kobo) which is N1,950,385.81 (one million, nine hundred and fifty thousand, three hundred and eighty five naira, eighty one kobo) above initial budget of N3,071,000.00 (three million, seventy one thousand naira). This is detailed in the table below

Subhead	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Emolument	49,406,227.52	50,366,410.00	960,182.48
Consolidated Revenue Fund Charges	5,021,385.81	3,071,000.00	(1,950,385.81)

(a) Overhead Cost:

Out of the sum of ₦12,000,000.00 (Twelve million, naira only) but budgetary provision for the year, the office spent ₦5,856,000.00 (Five million, eight hundred and fifty six thousand naira) leaving ₦6,144,000.00 (Six million, one hundred and forty four thousand naira) unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
5,856,000.00	12,000,000.00	6,144,000.00

5.2.39 OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENT)

(a) Personnel Cost:

During the period under review the office spent ₦34,563,620.05 (Thirty four million, five hundred and sixty three thousand six hundred and twenty naira five kobo) on personnel cost as against the budget sum of ₦26,918,840.00 (Twenty six million, nine hundred and eighteen thousand eight hundred and forty naira). This resulted to ₦7,644,780.05 (Seven million, six hundred and forty four

thousand seven hundred and eighty naira five kobo) over and above the budgeted sum.

Actual (₦)	Budgeted (₦)	Variance (₦)
34,563,620.05	26,918,840.00	7,644,780.05

(b) Overhead Cost:

Out of ₦7,144,830.00 (Seven million, one hundred and forty four thousand eight hundred and thirty naira) budgetary provision on overhead for the year, the office spent ₦3,019,000.00 (Three million, and nineteen thousand naira) or 42.25% of the budgeted sum. Therefore sum of ₦4,125,830.00 (Four million, one hundred and twenty five thousand eight hundred and thirty naira) or 57.75% of the budgeted sum were unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
5,019,000	7,144,830.00	2,125,830.00

5.2.40 CIVIL SERVICE COMMISSION

(a) Personnel Cost:

The sum of ₦18,995,095.00 (Eighteen million, nine hundred and ninety five thousand ninety five naira) was provided in the budget but the sum of ₦14,182,808.35 (Fourteen million, one hundred and eighty two thousand eight hundred and eight naira thirty five kobo) was actually spent for the period under review. While the unutilized fund amounted to ₦4,812,286.65 (Four million, eight hundred and twelve thousand two hundred and eight six naira sixty five kobo).

Actual (₦)	Budgeted (₦)	Variance (₦)
14,182,808.35	18,995,095.00	4,812,286.65

(b) Overhead Cost:

The commission spent ₦10,890,535.49 (Ten million, eight hundred and ninety thousand five hundred and thirty five naira forty nine kobo) less than the actual provision of ₦16,370,860.00 (Sixteen million, three hundred and seventy thousand eight hundred and sixty naira) having spent ₦5,480,324.51 (Five million, four hundred and eighty thousand three hundred and twenty four naira fifty one kobo) on overhead cost.

Actual (₦)	Budgeted (₦)	Variance (₦)
5,480,324.51	16,370,860.00	10,890,535.49

5.2.41 LOCAL GOVERNMENT SERVICE COMMISSION

(a) Personnel Cost:

The Commission over spent its budgetary provision to the tune of *Ninety thousand, four hundred and thirty-nine naira, ninety-nine kobo (₦90,439.99)* having spent *Two million, five hundred and eighty-seven thousand, four hundred and twenty-nine naira, ninety-eight kobo (₦2,587,429.98)* as against the sum of *Two million, four hundred and ninety-six thousand, nine hundred and ninety naira (₦2,496,990.00)*.

Actual (₦)	Budgeted (₦)	Variance (₦)
2,587,429.98	2,496,990.00	90,439.98

(b) Overhead Cost:

The sum of *Three million, seven hundred thousand naira (₦3,700,000.00)* was provided in the year's estimate for overhead cost, the Commission however recorded a Nil expenditure.

Actual (₦)	Budgeted (₦)	Variance (₦)
-	3,700,000.00	3,700,000.00

5.2.42 EBONYI STATE HOUSE OF ASSEMBLY

(a) Personnel Cost:

The sum of *Four hundred and twenty million naira (N420,000,000.00)* was provided for overhead cost in the year's estimate, the House of Assembly actually spent *Four hundred and thirty-four million, five hundred and one thousand, one naira (N434,501,001.00)* only. The House spent the sum of *Fourteen million, five hundred and one thousand, one naira (N14,501,001.00)* over and above the budgetary provision.

Actual (N)	Budgeted (N)	Variance (N)
434,501,001.00	420,000,000.00	(14,501,001.00)

The house needs an approved supplementary budget to cover this extra-budgetary expenditure.

(b) Overhead Cost:

A budgetary provision of *Two hundred and forty-seven million, two hundred and eighty-two thousand naira (N247,282,000.00)* was provided in the year's budget but the House spent the sum of *Two hundred and sixty-three million, eight hundred and eighty-two thousand, three hundred and seventy-two naira, ninety-six kobo (N263,882,372.96)* on personnel cost. The House therefore spent the sum of *Sixteen million, six hundred thousand, three hundred and seventy-two naira, ninety-six kobo (N16,600,372.96)* over and above the budget.

Actual (N)	Budgeted (N)	Variance (N)
263,882,372.96	247,282,000.00	(16,600,372.96)

5.2.43 JUDICIAL SERVICE COMMISSIONS

(a) Personnel Cost:

Unutilized funds amounted to *Eight million, three hundred and twenty-three thousand, two hundred and fourteen naira, twenty-two kobo (N8,323,214.22)*

having actually spent *Five million, twenty-one thousand, thirty-five naira, seventy-eight kobo (₦5,021,035.78)* out of the *Thirteen million, three hundred and forty-four thousand, two hundred and fifty naira (₦13,344,250.00)* provided in the year's estimate.

Actual (₦)	Budgeted (₦)	Variance (₦)
5,021,035.78	13,344,250.00	8,323,214.22

(b) Overhead Cost:

Also 65.47% or *Three million, eight hundred and twelve thousand, one hundred and eighty-two naira, eighty-three kobo (₦3,812,182.83)* were unutilized as the Commission actually spent *Two million, ten thousand, five hundred and seven naira, seventeen kobo (₦2,010,507.17)* out of the budget provision of *Five million, eight hundred and twenty-two thousand, six hundred and ninety naira (₦5,822,690.00)* for the period under review.

Actual (₦)	Budgeted (₦)	Variance (₦)
2,010,507.17	5,822,690.00	3,812,182.83

5.2.44 STATE INDEPENDENT ELECTORAL COMMISSION

(a) Personnel Cost:

The Commission spent *Twenty-one million, seven hundred and fifty-three thousand, seven hundred and eighty-nine naira, fourteen kobo (₦21,753,789.14)* on personnel cost for the year. This amount is 68.7% of *Thirty-one million, six hundred and sixty-five thousand, five hundred and ninety naira (₦31,665,590.00)* budgeted for the year leaving *Nine million, nine hundred and eleven thousand, eight hundred naira, eighty-six kobo (₦9,911,800.86)* unutilized.

(b) **Overhead Cost:**

A budgetary provision of *Two hundred and forty-seven million, two hundred and eighty-two thousand naira (₦247,282,000.00)* was provided in the year's budget but the House spent the sum of *Two hundred and sixty-three million, eight hundred and eighty-two thousand, three hundred and seventy-two naira, ninety-six kobo (₦263,882,372.96)* on personnel cost. The House therefore spent the sum of *Sixteen million, six hundred thousand, three hundred and seventy-two naira, ninety-six kobo (₦16,600,372.96)* over and above the budget.

Actual (₦)	Budgeted (₦)	Variance (₦)
21,753,789.14	31,665,590.00	9,911,800.86

(b) **Overhead Cost:**

Unutilized funds amounted to 60.92% or *Seven million, three hundred and ten thousand naira (₦7,310,000.00)* out of twelve million naira (₦12,000,000.00) budgetary provision for the year with only the sum of *Four million, six hundred and ninety thousand naira (₦4,690,000.00)* actually spent on overhead cost.

Actual (₦)	Budgeted (₦)	Variance (₦)
4,690,000.00	12,000,000.00	7,310,000.00

5.2.45 STATE FISCAL RESPONSIBILITY COMMISSION

(a) **Personnel Cost:**

The Commission spent *Twenty-four million, nine hundred and four thousand, eight hundred and thirty naira, seventy-five kobo (₦24,904,830.75)* on personnel cost for the year. This amount is above the budgetary provision of *Sixteen million, five hundred thousand naira (₦16,500,000.00)* by *Eight*

million, four hundred and four thousand, eight hundred and thirty naira, seventy-five kobo (₦8,404,830.75) or 50.94% of budgeted sum.

Actual (₦)	Budgeted (₦)	Variance (₦)
24,904,830.75	16,500,000.00	(8,404,830.75)

The extra-budgetary expenditure requires legalization by obtaining an approved supplementary budget.

(b) Overhead Cost:

Out of *Twenty-four million naira (₦24,000,000.00)* budgetary provision for the year, the Commission's actual expenditure on overhead amounted to *Eight million, three hundred and fifty thousand naira (₦8,350,000.00)* with *Fifteen million, six hundred and fifty thousand naira (₦15,650,000.00)* or 65.21% of the budgeted sum unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
8,350,000.00	24,000,000.00	15,650,000.00

5.2.46 JUDICIARY HIGH COURT

(a) Personnel Cost:

The unutilized funds for the year amounted to *Two hundred and fifty-five million, nine hundred and eighty thousand, sixty-six naira, twelve kobo (₦255,980,066.12)* or 63.88% of budgeted sum, the High Court spent *One hundred and forty-four million, seven hundred and forty-four thousand, four hundred and fifty-three naira, eighty-eight kobo (₦144,744,453.88)* of the *Four hundred million, seven hundred and twenty-four thousand, five hundred and twenty naira (₦400,724,520.00)* budgeted sum.

Actual (₦)	Budgeted (₦)	Variance (₦)
144,744,453.88	400,724,520.00	255,980,066.12

(b) **Overhead Cost:**

The total sum of *Forty-seven million, eight hundred and nineteen thousand, nine hundred and fifty naira (₦47,819,950.00)* or 86.94% was spent on overhead for the year out of *Fifty-five million, four thousand, seventy naira (₦55,004,070.00)* budgeted sum with *Seven million, one hundred and eighty-four thousand, one hundred and twenty naira (₦7,184,120.00)* or 13.06% unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
47,819,950.00	55,004,070.00	7,184,120.00

5.2.47 **CUSTOMARY COURT OF APPEAL**

(a) **Personnel Cost:**

The sum of *One hundred and twenty-one million, five hundred and eighty-eight thousand, five hundred and forty-eight naira, twenty-six kobo (₦121,588,548.26)* or 64.57% out of the budgeted sum of *One hundred and eighty-eight million, three hundred and six thousand, two hundred and eighty naira (₦188,306,280.00)* leaving *Sixty-six million, seven hundred and seventeen thousand, seven hundred and thirty-one naira, seventy-four kobo (₦66,717,731.74)* unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
121,588,548.26	188,306,280.00	66,717,731.74

(b) **Overhead Cost:**

Out of a budgetary provision of *Thirty million naira (₦30,000,000.00)* only, the sum of *Nine million, two hundred thousand naira (₦9,200,000.00)* or 30.67% was utilized with the sum of *Twenty million, eight hundred thousand naira (₦20,800,000.00)* or 69.33% unaccessed.

Actual (₦)	Budgeted (₦)	Variance (₦)
9,200,000.00	30,000,000.00	20,800,000.00

5.2.48 **DEPARTMENT OF STATE OMBUDSMAN & PROJECT MONITORING**

(a) **Personnel Cost:**

The Department though had a budget provision of *Eleven million, four hundred and fifty-nine thousand, six hundred and ninety naira (₦11,459,690.00)* on personnel cost, recorded a Nil expenditure for the year.

Actual (₦)	Budgeted (₦)	Variance (₦)
-	11,459,690.00	11,459,690.00

On nil return for actual expenditure on personnel, see my comments on similar statement.

(b) **Overhead Cost:**

Out of *Eight million, five hundred thousand naira (₦8,500,000.00)* budgetary provision, the Department spent only *One million, eight hundred and seventy-six thousand naira (₦1,876,000.00)* or 22.07% of the budgeted sum leaving the sum of *Six million, six hundred and twenty-four thousand naira (₦6,624,000.00)* or 77.90% unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
1,876,000.00	8,500,000.00	6,624,000.00

SUBVENTIONS TO PARASTTALS AND TERRITORY INSTITUTIONS

1. OFFICE OF THE EXECUTIVE GOVERNOR

i. WOMEN DEVELOPMENT CENTRE

(a) Personnel Cost:

There was no indication of budgetary provision for personnel cost whereas the sum of N15,273,049.61 (fifteen million two hundred and seventy three thousand forty nine naira sixty one kobo) was spent during the year.

Actual (₦)	Budgeted (₦)	Variance (₦)
15,273,049.61	-	-

This centre has existed for several years now with a good number of members of staff and yet it has no budgetary provision for personnel costs. If this was an oversight, it is advised that it should not happen again.

ii. ABAKALIKI CAPITAL TERRITORY DEVELOPMENT

(a) Personnel Cost

With a budgetary provision of N13,288,000.00 (thirteen million, two hundred and eighty eight thousand naira) the Office spent N7,459,583.25 (seven million, four hundred and fifty nine thousand, five hundred and eight three naira, twenty five kobo) or 56.14% for the year leaving N5,828,416.75 (five million, eight hundred and sixteen naira) unutilized.

Actual (₦)	Budgeted (₦)	Variance (₦)
7,459,583.25	13,288,000.00	(5,828,416.75)

(b) Overhead Cost: It recorded a nil expenditure on overhead through a budgetary provision of N16,500,000.00 (six million five hundred thousand naira) for the year under review.

Actual (₦)	Budgeted (₦)	Variance (₦)
-	16,500,000.00	16,500,000.00

3. MINISTRY OF AGRICULTURE & NATURAL RESOURCES

i. EBADEP

(a) Personnel Cost

The sum of N67,200,000.00 (sixty seven million, two hundred thousand naira) was provided for personnel in the year's estimate but EBADEP actually spent N93,479,529.99 (ninety three million, four hundred and seventy nine thousand, five hundred and twenty nine naira, ninety nine kobo) at end. It overspent the sum of N26,279,529,99 (twenty six million, two hundred and seventy nine thousand five hundred and twenty nine naira ninety nine kobo) over and above the budgeted sum.

Please, see my comments above on extra-budgetary expenditures.

(b) Overhead Cost:

With a budgetary provision of N9,900,000.00 (Nine million, nine hundred thousand naira) five hundred in the year's estimate, it recorded no expenditure.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	93,479,529.99	67,200,000.00	(26,279,529.99)
Overhead Cost	-	9,900,000.00	9,900,000.00

ii. EBONYI STATE TRACTOR HIRING COMPANY

(a) Personnel Cost:

The actual expenditure for the year was N5,593,219.99 (five million, five hundred and ninety three thousand, two hundred and nineteen naira, ninety nine

kobo) out of N17,031,860.00 (seventeen million, thirty one thousand, eight hundred and sixty budgeted while 67.16% or N11,438,640.01 (Eleven million, four hundred and thirty eight thousand, six hundred and forty naira, one kobo) were unaccessed.

(b) Overhead Cost:

The company recorded no expenditure for the year but a provision of N5,400,000.00 (five million, four hundred thousand naira) was budgeted.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	5,593,219.99	5,593,219.99	11,438,640.00
Overhead Cost	-	5,400,000.00	5,400,000.00

iii. GOVERNMENT POULTRY FARM COMPLEX, ABAKALIKI

(a) Personnel Cost:

There was no budgetary provision during the period under review but the sum of N3,516,112.8 (three million, five hundred and sixteen thousand one hundred and twelve naira, eight kobo was spent on personnel cost.

(b) Overhead Cost:

A budgetary provision of N17,000,000.00 (seventeen million naira) was made for overhead cost during the year and at end nothing was spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	3,516,112.08	-	-
Overhead Cost	-	17,000,000.00	17,000,000.00

iv. STATE FERTILIZER BLENDING PLANT

(a) Personnel Cost:

A budgetary provision of N11,806,300.00 (eleven million, eight hundred and six thousand, three hundred naira) was made but actual expenditure was N8,981,199.11 (eight million, nine hundred and eighty one thousand, one

hundred and ninety nine naira eleven kobo) or 76.07% was incurred in the year. This resulted to a budget surplus of N2,852,100.89 (two million, eight hundred and twenty five thousand, one hundred naira, eight nine kobo).

(b) Overhead Cost:

While the sum of N3,500,000.00 (three million, five hundred thousand naira was provided in the year budget for overhead cost nothing was actually spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	8,981,199.11	11,806,300.00	2,825,100.89
Overhead Cost	-	3,500,000.00	3,500,000.00

v. VETERINARY SCHOOL EZZANGBO

Overhead Cost:

With a budgetary provision of ₦15,000,000.00 (Fifteen million naira) for the year under review, no amount was spent resulting to a budget surplus of the same amount

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	-	-
Overhead Cost	-	15,000,000.00	15000,000.00

5. MINISTRY OF COMMERCE

(i) EBONYI STATE MARKETING COMPANY

(a) Personnel Cost

Out of the budgetary provision of ₦5,000,000.00 (Five million naira) the company actually spent ₦4,592,584.37 (Four million, five hundred and ninety two thousand five hundred and eighty four naira thirty seven kobo) with ₦407,415.63 (Four hundred and seven thousand four hundred and fifteen naira sixty three kobo) as unutilized.

(b) Overhead Cost

No amount was actually spent on overhead cost despite the fact that a provision of ₦2,600,000.00 (Two million, six hundred thousand naira) was made in the year's estimate.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	4,592,584.37	5,000,000.00	407,415.63
Overhead Cost	-	2,600,000.00	2,600,000.00

(ii) BUILDING MATERIAL COMPANY LTD. EZZAMGBO

(a) Personnel Cost

The sum of ₦5,577,711.03 (Five million, five hundred and seventy seven thousand seven hundred and eleven naira three kobo) was spent on personnel cost out of ₦9,000,000 (Nine million naira) budgeted for the financial year. This resulted to a budget surplus of ₦3,422,288.97 (Three million, four hundred and twenty two thousand two hundred and eighty eight naira ninety seven kobo).

(b) Overhead Cost:

A budgetary provision of ₦3,600,000.00 (Three million, six hundred thousand) was made but not amount was spent for the period under review.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	5,577,711.03	9,000,000.00	3,422,415.63
Overhead Cost	-	3,600,000.00	13,600,000.00

(iii) EBONYI SALT & MINERAL INDUSTRY ENYIBA

(a) Personnel Cost:

While a provision of ₦4,000,000.00 (Four million naira) was made for personnel cost in the year's estimate the sum of ₦2,990,921.24 (Two million nine hundred and ninety thousand nine hundred and twenty four kobo) was actually spent for

the year with the sum of ₦1,009,078.76 (One million, nine thousand and seventy eight naira seventy six kobo) unutilized.

(b) Overhead Cost:

During the period under review the sum of ₦2,400,000.00 (Two million four hundred thousand and naira) was budgeted but nothing was spent. Thus a budget surplus on overhead in the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	2,990,921.24	4,000,000.00	1,009,078.76-
Overhead Cost	-	2,400,000.00	2,400,000.00

6. MINISTRY OF CULTURE & TOURISM

(i) TOURISM BOARD

(a) Personnel Cost

The actual amount spent on personnel cost for the year was ₦3,358,589.88 (Three million, three hundred and fifty eight thousand five hundred and eighty nine naira eighty eight kobo) while the budget provided for it the sum of ₦2,430,000.00 (Two million, four hundred and thirty thousand naira). This gave rise to excess expenditure of ₦928,589.88 (Nine hundred and eighty nine naira eighty eight kobo) over and above the budgeted sum.

(b) Overhead Cost:

With a budgeted figure of ₦3,000,000.00 (Three million, naira) provision for the year no amount was spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	3,358,589.88	2,430,000.00	(928,589.88)
Overhead Cost	-	3,000,000.00	3,000,000.00

For extra-budgetary expenditure observed on personnel costs, please see my comments on similar issues above.

(ii) *STATE COUNCIL FOR ARTS & CULTURE*

(a) **Personnel Cost:**

Out of ₦23,419,400.00 (Twenty three million, four hundred and nineteen thousand four hundred naira) provision made on personnel cost, for the year, the council actually spent ₦21,770,559.09 (Twenty one million, seven hundred and seventy thousand, five hundred and fifty nine naira nine kobo) unutilized.

(b) **Overhead Cost:**

There was no expenditure incurred on overhead cost for the period under review.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	21,770,559.09	23,419,400.00	1,648,840.91
Overhead Cost	-	5,500,000.00	5,500,000.00

(iii) *EBONYI STATE HOTELS LTD AFIKPO*

(a) **Personnel Cost**

The sum of ₦6,600,000.00 (Six million, six hundred thousand naira) was provided in year's estimate on personnel cost but the Hotel actually spent ₦6,449,132.16 (Six million, four hundred and forty nine thousand one hundred and thirty two naira sixteen kobo). This gave rise to ₦150,867.84 (One hundred and fifty thousand, eight hundred and sixty seven naira eighty four kobo) unaccessed.

(b) **Overhead Cost**

With a budgetary provision of ₦8,600,000.00 (Eight million, six hundred thousand naira) for the year, no amount was spent. This resulted to a budget surplus of the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	6,449,132.16	6,600,000.00	150,867.84
Overhead Cost	-	8,600,000.00	8,600,000.00

(IV) *EBONYI HOTELS LIMITED, ABAKALIKI*

(a) **Personnel Cost:**

There were no provision on personnel cost and no expenditure registered for the year under review.

(b) **Overhead Cost**

With a provision of ~~₦~~4,000,000.00 (Four million, naira) in the year's estimate, nothing was actually spent. Thus a budget surplus of the same amount for the period under review.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	-	-
Overhead Cost	-	4,000,000.00	4,000,000.00

7. EBONYI STATE WATER CORPORATION (EBSWC)

(a) **Personnel Cost:**

The sum of *Thirty-six million naira (₦36,000,000.00)* was budgeted while the sum of *Forty-one million, two hundred and ninety-seven thousand, four hundred and twenty-nine naira, sixty kobo (₦41,297,429.60)* was spent. This resulted to a budget deficit of *Five million, two hundred and ninety-seven thousand, four hundred and twenty-nine, sixty kobo (₦5,297,429.60)*

(b) **Overhead Cost:**

The sum of *Sixty-five million naira (₦65,000,000.00)* was budgeted whereas nothing was actually spent during the period under review.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	41,297,429.60	36,000,000.00	(5,297,429.60)
Overhead Cost	-	65,000,000.00	65,000,000.00

8. EBRUWASSA

(a) Personnel Cost:

During the period under review, the sum of *Twenty million naira (₦20,000,000.00)* was budgeted for personnel cost while what was actually spent was *Eight million, twenty-six thousand, eight hundred and thirty-one naira, sixteen kobo (₦8,026,831.16)*. This gave rise to a budget surplus of *Three million, nine hundred and seventy-three thousand, one hundred and sixty-eight naira, eighty-four kobo (₦3,973,168.84)*.

(b) Overhead Cost:

A total sum of *Thirteen million naira (₦13,000,000.00)* was budgeted while nothing was spent during the period under review.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	8,026,831.16	12,000,000.00	3,976,168.84
Overhead Cost	-	13,000,000.00	13,000,000.00

9. RURAL ELECTRIFICATION BOARD (REB)

(a) Personnel Cost:

Twenty-four million, five hundred and three thousand, nine hundred and eighty-four naira, eighty-eight kobo (₦24,503,984.88) was spent on personnel cost as against the sum of *Twenty-four million naira (₦24,000,000.00)* that was budgeted. This resulted to budget a deficit of *Five hundred and three thousand, nine hundred and eighty-four naira, eighty-eight kobo (₦503,984.88)*.

(b) Overhead Cost:

A budgetary provision of *Twelve million naira (₦12,000,000.00)* was made for overhead cost during the period under review while nothing was spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	24,503,984.88	24,000,000.00	(503,984.88)
Overhead Cost	-	12,000,000.00	12,000,000.00

10. EBONYI STATE SPORTS COUNCIL

(a) Personnel Cost:

The sum of *Forty million, two hundred thousand naira (₦40,200,000.00)* was budgeted for personnel cost during the period under review while *Seventeen million, three hundred and ninety-seven thousand, four hundred and thirty-two naira, eighty-four kobo (₦17,397,432.84)* was spent. This gave rise to a budget surplus of *Twenty-two million, eight hundred and two thousand, five hundred and sixty-seven naira, sixteen kobo (₦22,802,567.16)*.

(b) Overhead Cost:

Overhead cost budgeted for the period under review was *Twenty-four million naira (₦24,000,000.00)* while nothing was actually spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	17,397,432.84	24,000,000.00	22,802,567.16
Overhead Cost	-	24,000,000.00	24,000,000.00

11. EBONYI GOLF CLUB

(a) Personnel Cost:

No amount was budgeted nor spent on personnel cost during the period under review.

(b) Overhead Cost:

While the sum of *Two million naira (₦2,000,000.00)* was budgeted for overhead nothing was actually spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	-	-
Overhead Cost	-	2,000,000.00	2,000,000.00

12. EBONYI RECREATIONAL CLUB

(a) Personnel Cost:

There was no budgetary provision for personnel cost and there was no amount spent during the period under review.

(b) Overhead Cost:

A budgetary provision of *Two million naira (₦2,000,000.00)* was made during the period under review whereas no amount was spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	-	-
Overhead Cost	-	2,000,000.00	2,000,000.00

13. STATE EMERGENCY MANAGEMENT AGENCY

(a) Personnel Cost:

The sum of *Six million, three hundred and ninety-seven thousand, eight hundred and sixty naira (₦6,397,860.00)* was budgeted for personnel cost for the period under review while no amount was actually spent.

(b) Overhead Cost:

The sum of *Fifteen million naira (₦15,000,000.00)* was budgeted for overhead cost for the year under review whereas nothing was actually spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	6,397,860.00	6,397,860.00
Overhead Cost	-	15,000,000.00	15,000,000.00

14. EBONYI STATE INDUSTRIAL ESTATE MANAGEMENT BOARD

(a) Personnel Cost:

Out of the budgetary provision of *Four million, six hundred thousand naira (₦4,600,000.00)* for personnel cost only the sum of *One million, four hundred*

and thirty-three thousand, eight hundred and forty-nine naira (₦1,433,849.00).

This resulted to a budgetary surplus of *Three million, one hundred and sixty-six thousand, one hundred and fifty-one naira (₦3,166,151.00).*

(b) Overhead Cost:

During the period under review the sum of *Two million, four hundred thousand naira (₦2,400,000.00)* was budgeted for overhead cost while no amount was spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	1,433,849.00	4,600,000.00	3,166,151.00
Overhead Cost	-	2,400,000.00	2,400,000.00

15. EBONYI FOUNDING FATHERS

It was observed that during the period under review no amount was budgeted for the Ebonyi Founding Fathers either as personnel cost or overhead cost but a total sum of *Sixty million naira (₦60,000,000.00)* was spent on them as Founding Fathers Allowance. This resulted to a budgetary deficit of *Sixty million naira (₦60,000,000.00).*

	Actual (₦)	Budgeted (₦)	Variance (₦)
Founding Father Allowance	60,000,000.00	-	60,000,000.00

16. EBONYI STATE ROAD MAINTENANCE AGENCY (EBROMA)

(a) Personnel Cost:

While there was no amount budgeted for personnel cost for EBROMA for the period under review a total sum of *Four million, nine hundred and thirty-three*

thousand, two hundred and eighty naira, fifty-four kobo (N4,933,280.54) was spent. This gave rise to a budget deficit of the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	4,933,280.54	-	4,933,280.54

Again, see my comments above on similar issues.

17. MINISTRY OF INFORMATION

i. EBONYI BROADCASTING CORPORATION (EBBS)

A total sum of forty one million, two hundred and ninety eight thousand, eight hundred and forty seven naira (N41,298,847.00) was expended by the Corporation for the year under review as a personnel cost while the sum of sixty two million, seven hundred thousand naira (N62,700,000.00) was budgeted for it. This means that the sum of twenty one million, four hundred and one thousand, one hundred and fifty three naira (N21,401,153.00) was a positive variance.

The Corporation had a budgeted figure of fourteen million, five hundred thousand naira (N14,500,000.00) as her overhead cost for the year, but did not spend any kobo on that head thereby having a less budgetary expenditure of same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	41,298,847.00	62,700,000.00	21,401,153.00
Overhead Cost	14,500,000.00	-	14,500,000.00
TOTAL	77,200,000.00	41,298,847.00	35,901,153.00

Please, see my comments above on extra-budgetary expenses.

ii. *EBONYI STATE PRINTING AND PUBLISHING CORPORATION*

This Corporation had a budgetary provision of thirty nine million, six hundred thousand naira (N39,600,000.00) as a personnel cost for the current year, but only the sum of thirty one million, two hundred and forty thousand, seven hundred and ninety five naira (N31,240,795.00) was expended. This shows that the sum of eight million, three hundred and fifty nine thousand, two hundred and five naira (N8,359,2050 was the positive variance.

On the other hand, the establishment did not spend anything on overhead cost as the sum of eight million, five hundred thousand naira (N8,500,000.00) was budgeted for it but nothing was the actual expenditure. This also showed a positive variance in the tune of the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	39,600,000.00	31,240,795.00	(8,359,205.00)
Overhead Cost	-	8,500,000.00	8,500,000.00
TOTAL	48,1000,000.00	31,240.795.00	16,859,205.00

iii. *EBONYI STATE CABLE TELEVISION*

A total sum of four million, five hundred and seventy nine thousand, six hundred and eighty six naira, sixty eight kobo (N4,579,686.68) was the excess expenditure over the budgetary figure for this establishment on her personnel cost for the year under review, the sum of twelve million, nine hundred thousand naira (N12,900,000.00) was budgeted for her, but the sum of seventeen million, four hundred and seventy nine thousand, six hundred eighty six naira, sixty eight kobo (N17,479,686.68) was the actual expenditure.

The establishment also got a budgetary provision of five million, three hundred thousand naira (N5,300,000.00) as her overhead cost, but did not spend any.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	17,479,686.68	12,900,000.00	(4,579,686.68)
Overhead Cost	-	5,300,000.00	5,300,000.00
TOTAL	18,200,000.00	17,479,686.68	720,313.32

iv. *STATE HOUSING DEVELOPMENT CORPORATION*

The Corporation got the total sum of fourteen million, seven hundred thousand naira (N14,700,000.00) as her budgetary provision for personnel cost during the year under review, but expended only (eight million, one hundred and eight one thousand, six hundred and seventy six naira, forty five kobo (N8,181,676.45). This shows that she had a less budgetary expenditure of six million, five hundred and eighteen thousand, three hundred and twenty three naira, fifty five kobo (N6,518,323.55).

On the other hand, the establishment spent nothing on her overhead cost which got a budget of one million, three hundred thousand naira (N5,300,000.00).

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	8,181,676.45	14,700,000.00	6,518,323.55
Overhead Cost	-	6,000,000.00	6,000,000.00
TOTAL	20,700,000.00	8,181,676.45	12,518,323.55

v. *LEGAL AID COUNCIL*

The Legal Aid Council of the State had only two million naira (N2,000,000.00) provided for her overhead cost for the year under review but did not access this fund.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	-	-
Overhead Cost	2,000,000.00	-	2,000,000.00
TOTAL	2,000,000.00	-	2,000,000.00

18. EBONYI STATE UNIVERSTITY

(a) Personnel Cost:

The sum of one billion, five hundred and eighty four million naira (₦1,584,000,000.00) was budgeted for personnel cost for the period under review while what was actually spent was one billion, four hundred and sixty three million, two hundred thousand naira (₦1,463,200,000.00). This resulted to a budget surplus of one hundred twenty million, eight hundred thousand naira (₦120,800,000.00).

(b) Overhead Cost:

The sum of five hundred and eighty nine million, five hundred and thirty two five hundred and twenty naira (₦589,532,520.00) was budgeted for the period under review while no amount was spent. This resulted to budget surplus of the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	1,463,200,000.00	1,584,000,000.00	120,800,000.00
Overhead Cost	-	589,532,520.00	589,532,520.00

19. SECONDARY EDUCATION BOARD

(a) Personnel Cost:

During the period review the sum of one billion, five hundred and seventy eight million was budgeted for personnel cost while what was actually spent was one billion, four hundred and ninety six million, eight hundred and eight thousand, twenty nine naira seventy six kobo. This resulted to a budgetary surplus of eighty one million, one hundred and ninety one thousand, nine hundred and seventy naira twenty four kobo (81,191,970.24).

(b) Overhead Cost:

A total sum of one hundred and fifty million was budgeted for overhead cost while no amount was spent during the period under review.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	1,496,808,029.76	1,578,000,000.00	81,191,970.24
Overhead Cost	-	150,000,000.00	150,000,000.00

20. STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)

(a) Personnel Cost

The sum of one hundred and fifteen million five hundred and ninety six thousand one hundred and thirty six naira (N115,596,136.00) was spent while one hundred thirty seven million, eight hundred thousand naira (N137,800,000.00) was budgeted. This resulted to a budget surplus of N22,203,864.00 (Twenty two million, two hundred and three thousand, eight hundred and sixty four naira).

(b) Overhead Cost:

It was observed that the sum of the one hundred and four million, six hundred and fifty five thousand three hundred and ten naira (N104,656,310.00) was budgeted but no amount was spent. Thus giving rise to a budget surplus of the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	115,596,136.00	137,800,000.00	22,203,864.00
Overhead Cost	-	104,655,310.00	104,655,310.00

21. COLLEGE OF EDUCATION, IKWO

(a) Personnel Cost:

The sum of three hundred and sixteen million, eight hundred thousand naira (N316,800,000.00) was budgeted for personnel cost while two hundred and eighty seven million, three hundred thousand naira (N287,300,000.00) was spent.

(b) Overhead Cost:

While the sum forty million was budgeted for overhead during the period under review there was no amount actually spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	287,300,000.00	316,800,000.00	29,500,000.00
Overhead Cost	-	40,000,000.00	40,000,000.00

22. EBONYI STATE LIBRARY BOARD:

(a) Personnel Cost:

The budgetary provision for personnel cost was twenty million naira (N20,000,000.00) while what was actually spent was eighteen million, six hundred and forty seven thousand two hundred and forty one naira fifty five naira (N18,647,251.55) for the period under review. This resulted to surplus budgetary provision of one million, three hundred and fifty two thousand seven hundred and forty eight naira forty five kobo (N1,352,748.45)

(b) Overhead Cost:

The sum of eight million naira (N8,000,000.00) was the budgetary provision for overhead cost for the period under review while there was not amount spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	18,647,251.55	20,000,000.00	1,352,748.450
Overhead Cost	-	8,000,000.00	8,000,000.00

23. AGENCY FOR MASS LITERACY

(a) Personnel Cost:

The sum of ₦6,600,000.00 (Six million, six hundred thousand naira) was provided for personnel cost while the sum of ₦3,812,838.66 (Three million, eight hundred and twelve thousand eight hundred and thirty eight naira sixty six kobo) was actually spent. This resulted to ₦2,787,161.34 (Two million, seven hundred and eighty seven thousand one hundred and sixty one naira thirty four kobo) unutilized.

(b) Overhead Cost:

The sum of N4,000,000.00 (Four million naira) was budgeted for overhead cost in the years estimate but at the end of the financial year to a budget surplus of the same amount.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	3,812,838.66	6,600,000.00	22,787,161.34
Overhead Cost	-	4,000,000.00	4,000,000.00

24. MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

(i) STATE INVESTMENT & PROPERTY DEVELOPMENT COMPANY

(a) Personnel Cost

Out of a budget provision of N6,000,000.00 (Six million naira), the investment company spent N5,742,779.80 (Five million, seven hundred and forty two thousand, seven hundred and seventy nine naira eighty kobo) on personnel cost only the sum of N257,220.20 (Two hundred and fifty seven thousand two hundred and twenty naira twenty kobo) was left unaccessed.

(b) Overhead Cost:

Although the sum of N3,000,000.00 (Three million naira) was provided for overhead cost in the year's estimate nothing was actually spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	5,742,779.80	6,000,000.00	257,220.20
Overhead Cost	-	3,000,000.00	3,000,000.00

22. MINISTRY OF HEALTH & ENVIRONMENT

(i) HOSPITAL MANAGEMENT BOARD

(a) Personnel Cost:

The Board had a budgetary provision of N304,000,000.00 (Three hundred and four million naira) but spent N220,966,203.50 (Two hundred and twenty million, nine hundred and sixty six thousand two hundred and three naira fifty kobo) for the financial year's with N83,033,796.50 (Eighty three million thirty three thousand seven hundred and ninety six naira fifty kobo) unutilized

(b) Overhead Cost:

While the sum of N32,270,000 (Thirty two million, two hundred and seven thousand naira) was provided for overhead during the year nothing was spent.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	220,966,203.50	304,000,000	83,033796.00

(ii) STATE UNIVERSITY TEACHING HOSPITAL

(a) Personnel Cost:

90.91% or N960,000,000.00 (Ninety six million) was actually spent on personnel cost by the Teaching Hospital out of the budgeted sum of N1,056,000.00 (One billion, fifty six million naira). This resulted to a budget surplus of N96,000,000.00 (Ninety six million naira) unutilized.

(b) Overhead Cost:

Nothing was actually spent on overhead during the period under review despite the provision of N143,823,930.00 (One hundred and forty three million eight hundred and twenty three thousand nine hundred and thirty naira) budget sum.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	960,000,000.00	1,056,000,000.00	96,000,000.00
Overhead Cost	-	143,823,930.00	143,823,930.00

(iii) MEDICAL EMERGENCY RELIEF SERVICE

(a) Personnel Cost:

With a budgetary provision of N3,000,000.00 (Three million naira) for personnel cost for the under review nothing was actually spent.

(b) Overhead Cost:

The same situation as above applied on overhead cost.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	-	3,000,000.00	3,000,000.00
Overhead Cost	-	3,000,000.00	3,000,000.00

(iv) EBONYI STATE ENVIRONMENTAL PROTECTION AGENCY

(a) Personnel Cost:

During the period under review the sum of N14,300,000.00 (Fourteen million, three hundred thousand naira) was budgeted for personnel cost while what was actually spent was N11,736,868.09 (Eleven million, seven hundred and thirty six thousand eight hundred and sixty eight naira nine kobo). This resulted to a surplus of N2,563,131.91.

(b) Overhead Cost: On overhead, the sum of ten million naira (N10,000,000.00) was budgeted and there was no expenditure.

	Actual (₦)	Budgeted (₦)	Variance (₦)
Personnel Cost	11,736,868.09	14,300,000.00	2,563,131.91
Overhead Cost	-	10,000,000.00	10,000,000.00

AUDIT CERTIFICATE

The Accounts of Government of Ebonyi State of Nigeria for the financial year ended 31st December, 2010 have been examined by me in accordance with Section 125, sub-section 2 of Nigeria, 1999. I have obtained all the information and explanations that I required and I certify, subject to the comments contained in this report, that in my opinion and to the best of my knowledge and belief, the financial Statements reflect a true and fair view of the financial transactions of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2010.

**Chief B.O. Ezaegu
Auditor-General
Ebonyi State**

**Office of the State Auditor-General,
P.M.B. 034
Abakaliki.**

29th June, 2011