

EBONYI STATE OF NIGERIA

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF EBONYI STATE OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2016

TO

EBONYI STATE HOUSE OF ASSEMBLY

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CHAPTER ONE

2.0. INTRODUCTION:

The Accounts of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2016 have been audited under my direction in accordance with Section 125 Sub-Section 2 of the 1999 Constitution of the Federal Republic of Nigeria (as amended). I have certified the individual Accounts as correct.

1.1 RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

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

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

1.2 RESPONSIBILITY OF THE AUDITOR-GENERAL:

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

Financial Instructions 102 also states that "The Auditor-General is responsible for the audit of accounts of all Accounting Officers and all persons entrusted with the collection, receipt, custody and issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property and for the certification of Accountant-General's Annual Financial Statements and annual appropriation Accounts of all Ministries and Departments".

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

1.3 AUDIT CERTIFICATE

RESPECTIVE RESPONSIBILITIES OF THE ACCOUNTANT GENERAL AND THE AUDITOR-GENERAL

It is the Accountant General that is responsible for the preparation of the Financial Statements, which she did on Accrual Accounting Basis while it is my responsibility as the Auditor-General of the State to form an independent opinion based on my audit of those Statements.

II BASIS OF OPINION

In compliance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999, as amended, I have examined the Accounts and Financial Statements of Ebonyi State Government of Nigeria for the year ended 31st, December, 2016. The audit was conducted in accordance with National and International Standards on Public Sector auditing. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatement.

III OPINION

In my opinion, the Financial Statements give a true and fair view of the financial transactions of the State for the period and financial position as at 31st December, 2016.



Sir I. N. Nweda
Auditor-General

**OFFICE OF THE STATE AUDITOR-GENERAL,
P.M.B. 034,
ABAKALIKI.
29th June, 2018**

CHAPTER TWO

3.0 GENERAL OBSERVATIONS

2.1 SUBMISSION OF THE 2016 FINANCIAL STATEMENTS

In accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999, as amended, the Report of the Accountant General with the Financial Statements for the year ended 31st December, 2016 was submitted to me on 28th March, 2018, nine (9) months after the due date (30th June, 2016). There were some corrections made in the Financial Statements thus leading to submission of the final amended copies on 13th June, 2018.

2.2 OUTSTANDING ISSUES

The following issues raised as audit observations in the course of my verification are still being discussed.

2.2.1 ISSUES RELATED TO CAPITALIZATION OF EXPENSES

Audit had noted that the following expenses classified as recurrent expenditure are actually expenditure for Acquisition/improvement of assets.

(a) Construction of kitchen with cabinet	-	₦1,200,000
(b) Renovation of PA to Governor's Quarters	-	<u>₦ 400, 000</u>
		<u>₦1,600,000</u>

Improvements to existing Property, Plant and Equipment (PPE) which is made to enhance their useful life are actually additions to the stock of PPE. The capitalization threshold is ₦50,000.00.

2.2.4 ISSUES RELATED TO BUDGET COLUMNS IN THE STATEMENTS

Audit observed that the statements did not show budgets against revenues and expenditures. The Accountant-General pointed out that budget comparison was prepared as a separate Statement, an option allowed under IPSAS. A look at the statement of Budget Comparison shows that it is a summary of expenditures against budget according to the nature of expenditure. Efforts should however be made to disaggregate the expenditures to organization and responsibility Centers to enable performance assessment as envisaged by Financial Instructions (FI) 301 to 303 be easily done.

However, if the Accountant-General prefers to present budget comparison as a separate statement, care needs to be taken to present a detailed statement with notes showing budget/actual for Ministries, Departments and Agencies (MDAs) and other responsibility centers. IPSAS is a reporting standard which aims at providing full disclosure of transactions for users of the financial statements, so that it can be used to observe necessary disclosures arising from a governance standard like the Financial Instructions.

2.2.5 ISSUES RELATED TO THE BIOLOGICAL AND INTANGIBLE ASSETS

Audit requested for the valuation certificate for Biological Assets. Audit was informed that the assets were acquired in 2016. The particulars of the acquisition are yet to be presented for Audit confirmation as at the time of reporting.

2.2.4 BUDGETARY CONTROL

Actual recurrent and capital expenditures for the year ended 31st December, 2016 were within estimates. However, some sub-heads recorded excess expenditures as shown in the report.

2.2.5 REPAYMENTS OF LONG TERM LOANS CHARGED TO STATEMENT OF FINANCIAL PERFORMANCE

I observed that repayments of long term loan amounting to **two billion, two hundred and forty-eight million, three hundred and fifty-six thousand, five hundred and twenty-nine naira, nine kobo (₦2,248,356,529.09)** was charged to the Statement of Financial Performance for the year ended 31st December, 2016. The repayments are as detailed below:

	₦
Repayment of Internal Loan	1,912,395,553.20
Repayment of External Loan	335,960,975.89
	2,248,356,529.09

The amount repaid contains principal and interest components. It is my opinion that in an Accrual Accounting Based Environment, it is only the interest component and other recurring charges for the accounting year that should be charged to the Statement of Financial Performance. The effect of the repayment of the principal component is that it reduces cash available to the State (Cash and Cash Equivalents in the Statement of Financial Position) and reduces the size of the loan portfolio (Long Term Liabilities also in the Statement of Financial Position). The Accountant-General has been advised accordingly.

CHAPTER THREE

3.0 REVENUE PERFORMANCE OF THE STATE

3.1.0 RECURRENT REVENUE

The revenue performance of the State shows that some sub-heads recorded significant increase while others show shortfalls as can be shown in the report.

Investigation has shown that the shortfalls in some sub-heads were due to poor accounting. For instance, as shown in the report, the nil revenue recorded on retained revenue from Parastatals and Boards vis-à-vis the estimated revenue does not mean that the Agency concerned did not collect any revenue. Rather it shows that necessary step has not been put in place to capture such collection in the financial records of the State Government.

3.1.1 INTERNALLY GENERATED REVENUE (IGR)

The revenue performance of the State for the year ended 31st December, 2016 is as detailed below:

	Budget (₦)	Actual (₦)	Performance
Taxes	2,298,684,038	5,665,282,007.35	246.46%
Licences	125,125,000	140,423,924.00	112.23%
Fees	3,548,007,804	618,109,584.67	17.42%
Fines	69,740,000	9,340,400.00	13.39%
Sales	20,273,153,659	5,009,985.00	0.03%
Earnings	276,079,830	1,157,078,628.04	419.11%
Rent on Govt. Property	49,294,919	61,327,775.10	124.41%
Repayments	-	-	0%
Investment Income	10,000,000	-	0%
Interest Earned	60,480,000	-	0%
Re-imbursement	4,440,000	-	0%
Miscellaneous	3,520,000	-	0%
L.G. Contribution	-	101,438,762.00	100%
	26,718,525,250	7,758,011,066.06	29.04%

The above performance analysis shows that:

(i) The following IGR heads met and exceeded their targets for the year

	HEAD	Performance
i.	Taxes	246%
ii.	License	112%
iii.	Earnings	419.11%
iv	Rent on Government Property	124.41

(ii) On the other hand, the following performed below target for the year:

	HEAD	Performance
i.	Fees	17.4%
ii.	Fines	13.39%
iii.	Sales	0.03%

(iii) No revenue was reported on the under-listed; and heads in the year

- i. Investment Income
- ii. Interest Earned
- iii. Re-Imbursement
- iv. Miscellaneous Receipts

The Inspectorate Division of the Office of the Accountant-General needs to investigate to establish why these MDAs did not report revenue for the year 2016 as receipts are expected from these heads are obvious.

No budgetary provision was made for contributions from the Local Government to joint projects. Audit is of the opinion that all envisaged sources of revenue be brought into the state's revenue budget to increase collectors focus.

3.2 Collections through FAAC and sources Outside the State

	Budget ₦	Actual ₦	Performance
Statutory Allocation	25,727,887,330	18,237,464,553.19	70.89%
VAT	7,592,039,990	7,426,366,682.38	97.82%
Exchange Rate Difference	1,616,193,460	1,853,376,221.07	114.68%
Share of Debt Relief Recoveries	1,300,000,000	-	0%
Non Oil Revenue	1,000,000,000	114,204,408.00	11.42%
Aids and Grants	-	4,990,000,000.00	100%
Excess Petroleum Profit Tax	-	1,499,956,141.93	100%
Excess Bank Charges	-	18,651,669.68	100%
	37,236,120,780	34,121,368,006.30	91.69%

One revenue head “Exchange Rate Difference” met and exceeded target for the year. The head exceeded the budget of ₦1,616,193,460 by ₦237,182,761 or 114.68%.

“Statutory Allocation” and “Value Added Tax (VAT)” recorded appreciable performance compared to the previous year at 70.89% and 97.82% respectively.

“Non Oil Revenue” yielded ₦114,204,408.00 or 11.42% of the ₦1,000,000,000.00 targeted in the year, while no revenue was reported for “Share of Debt Relief Recoveries”

No revenue targets were set for “Aids and Grants”, “Excess PPT” and “Excess Bank charges which together contributed ₦6,508,607,811.56 or 19.08% of total revenue from FAAC and sources outside the State in the year under review.

3.3 REVENUE PERFORMANCE OF MDAs

The performance of MDAs on relevant revenue heads is as detailed below:

Office of the Accountant-General		Budget	Actual	Performance %
	Taxes	212,336,038	2,950,894,690.35	1,389.73%
	Earning	-	1,021,835,681.88	100%
		<u>212,336,038</u>	<u>3,972,730,372.23</u>	<u>1870.96%</u>
Internal Revenue Board	Taxes	1,918,700,000	2,704,470,317.00	140.95%
	License	60,000,000	135,388,524.00	225.65%
	Fees	94,300,000	-	0%
	Sales	24,000,000	-	0%
		<u>2,097,000,000</u>	<u>2,839,858,841</u>	<u>135.43%</u>
Ministry of Works & Transport	Taxes	145,000,000	9,917,000	6.84%
	License	55,800,000	4,915,600	8.81%
	Fines	9,800,000	5,084,600	51.88%
	Fees	30,040,000	54,567,500	181.65%
	Earnings	95,860,000	54,065,060	56.40%
		<u>336,500,000</u>	<u>128,549,760</u>	<u>38.20%</u>
	License	6,325,000	119,800	1.89%
Capital Terr. Dev. Board	Fees	743,414,280	48,595,300	6.54%
	Fines	6,550,000	-	0%
	Sales	115,174,599	-	0%
		<u>871,463,879</u>	<u>48,715,100</u>	<u>5.59%</u>
	Fines	1,200,000	2,747,500	228.96%
Ministry of Environment	Fees	33,900,000	32,969,126	97.25%
	License	3,000,000	-	0%
		<u>38,100,000</u>	<u>35,716,626</u>	<u>93.74%</u>
	Fines	500,000	1,324,800	264.96%
Judiciary High Court	Fees	37,500,000	8,263,950	22.04%
		<u>38,000,000</u>	<u>9,588,780</u>	<u>25.23%</u>
	Fines	10,000	1,835,000	1,835%

Cabinet Office	Fees	2,500,000	17,020,850	680.83%
		<u>2,510,000</u>	<u>17,204,350</u>	<u>685.43%</u>
	Fines	-	853,5000	100
Liason Office Abuja	Sales	15,005,000	1,585,000	10.56%
		<u>15,005,000</u>	<u>2,438,500</u>	<u>16.25%</u>
	Fees	<u>200,000</u>	<u>270,000</u>	<u>135%</u>
Ministry of Information & State Orient.	Fees	<u>10,000,000</u>	<u>6,150,000</u>	<u>61.5%</u>
Office of the State Auditor-General	Fees	<u>125,000</u>	<u>40,150</u>	<u>32.12%</u>
Ministry of Finance & Econ. Dev.	Fees	-	91,899,556.67	100%
Ministry of Commerce & Industry	Earning	-	18,274,628.00	100%
		-	<u>110,174,184.67</u>	<u>100%</u>
	Fees	166,171,000	150,440,500	90.53%
Ministry of Culture & Tourism	Rent	43,036,000	4,151,000	9.65%
	Sales	24,607,000	-	0%
	Earning	120,000	-	0%
		<u>233,934,000</u>	<u>154,591,500</u>	<u>66.08%</u>
	Fees	<u>35,670,000</u>	<u>11,421,000</u>	<u>32.02%</u>
Office of the Surveyor-General	Fees	-	6,777,368	100%
Ministry of Water Resources	Sales	10,000	-	0%
		<u>10,000</u>	<u>6,777,368</u>	<u>67,773.68%</u>
	Fees	8,700,000	1,866,800	21.46%
Ministry of Lands & Survey	Sales	2,000,000	240,800	12.04%
		<u>10,700,000</u>	<u>2,107,600</u>	<u>19.70%</u>
	Fees	115,345,100	36,485,682	31.8%
Ministry of Solid Ministry	Rent	2,688,919	41,938,275	1,136.87%
	Sales	17,550,000	-	0%
		<u>136,584,019</u>	<u>78,423,957</u>	<u>51.42</u>
	Fees	<u>36,000,000</u>	<u>26,847,017</u>	<u>74.58%</u>
State Fire Service	Fees	-	<u>1,744,240</u>	<u>100%</u>
Ministry of Justice	Fees	17,200,000	5,579,845	32.44%

State Environmental Prot. Agency	Sales	3,000,000	60,000	2%
		<u>20,200,000</u>	<u>5,639,845</u>	<u>27.92%</u>
	Fees	102,308,000	2,300,000	2.25%
Ministry of Health	Fines	4,080,000	-	0%
	Sales	144,000	-	0%
		<u>106,532,000</u>	<u>2,300,000</u>	<u>2.16%</u>
	Fees	6,500,00	978,000	15.05%
Customary Court of Appeal	Fines	3,600,000	-	0%
	Sales	-	-	-
		<u>10,100,00</u>	<u>978,000</u>	<u>9.68%</u>
	Fines	1,000,000	-	0%
	Fees	-	513,205	100%
		<u>1,000,000</u>	<u>513.205</u>	<u>51.32%</u>
Magistrate Court	Fees	=	<u>3,136,150</u>	<u>100</u>
Ministry of Education	Fees	<u>23,500,000</u>	<u>85,141,015</u>	<u>362.30%</u>
SUBEB HQ	Fees	<u>10,000,000</u>	<u>8,165,500</u>	<u>81.66%</u>
Examination Dev. Centre	Fees	<u>206,100,000</u>	<u>6,598,000</u>	<u>3.20%</u>
Ministry of Youth & Sports	Fees	<u>590,000</u>	<u>68,000</u>	<u>11.53%</u>
Ministry of Women Affairs	Fees	<u>4,233,300</u>	<u>840,300</u>	<u>19.88%</u>
School of Health Tech.	Fees	<u>15,000,000</u>	<u>5,273,400</u>	<u>35.16%</u>
Hospital Management Board	Fees	<u>24,000,000</u>	<u>3,242,200</u>	<u>13.51%</u>
Ministry L.G.C.A	Fees	<u>230,997</u>	<u>61,000</u>	<u>26.41</u>
Poultry Farm Complex	Sales	=	<u>2,191,485</u>	<u>100%</u>
Head of Service	Sales	130,000	732,700	563.15%
Ebonyi Newspaper	Earning	3,500,000	1,090,300	31.15%
		<u>3,630,000</u>	<u>1,823,000</u>	<u>50.22%</u>
	Sales	<u>43,349,700</u>	<u>200,000</u>	<u>0.46%</u>
EBBC	Earning	93,319,830	54,801,458.16	58.72%
Council for Art & Culture	Sales	1,600,000	-	0%
		<u>94,919,830</u>	<u>54,801,458.16</u>	<u>57.73</u>
	Earning	-	<u>384,500</u>	<u>100%</u>
Tourism Board	Earning	1,200,000	5,458,000	454.83%
State Sports Council	Rent	700,000	12,515,000	1,787.86%
		<u>1,900,000</u>	<u>17,973,000</u>	<u>945.95%</u>
	Earning	1,050	1,169,000	111.33%

EBSIEC	Rent	1,000,000	2,723,500	272.35%
	Fines	1,000,000	-	0%
		<u>3,050,000</u>	<u>3,892,500</u>	<u>127.62%</u>
	Fees	200,000	-	0%
Housing Dev. Corporation	Sales	10,000,000	-	0%
		<u>10,200,000</u>	=	<u>0%</u>
	Fees	<u>1,000,000</u>	=	<u>0%</u>
State Library Board	Earning	30,000	-	0%
Ebonyi State College of Education Ikwo	Fees	1,182,000	-	0%
	Sales	423,722	-	0%
		<u>1,635,722</u>	=	<u>0%</u>
	Fees	121,515,002	-	0%
Ebonyi State University, Abakaliki	Sales	2,373,360	-	0%
		<u>123,888,362</u>	=	<u>0%</u>
	Fees	<u>1,339,815,302</u>	=	<u>0%</u>
Secondary Education Board	Fees	<u>252,417,823</u>	=	<u>0%</u>
Ebonyi State Road Maint. Agency	Fines	2,000,000	-	0%
Judicial Service Commission	Sales	200,000	-	0%
Women Dev. Centre	Rent	720,000	-	0%
Department of Talent	Sales	14,000,000	-	0%
	Earnings	53,500,000	-	0%
		<u>68,220,000</u>	=	<u>0%</u>
	Sales	<u>200,000</u>	=	<u>0%</u>
Govt. Printing Press	Sales	<u>24,100,000</u>	=	<u>0%</u>
EBADEP	Sales	<u>20,000,000</u>	=	<u>0%</u>
Ebonyi Fertilizer Coy	Sales	<u>52,500,000</u>	=	<u>0%</u>
Ebonyi State Hotels Abakaliki	Sales	5,150,000	-	0%
Dept of Executive Council Matters	Earning	27,000,000	-	0%
		<u>32,300,000</u>	=	<u>0%</u>
	Sales	<u>100,000</u>	=	<u>0%</u>
State Scholarship Board	Sales	<u>8,000,000</u>	=	<u>0%</u>
EB RUWASSA	Earning	<u>500,000</u>	=	<u>0%</u>

3.4.1 APPARENT INADEQUATE BUDGETARY PROVISION FOR SOME REVENUE HEADS:

An analysis of revenue performance of MDAs showed apparent inadequate budgetary provisions for some revenue sub-heads. Situations where there are no revenue budgets for an MDA or the budget is so small that the MDA records a thousand percentage revenue performance does not encourage revenue collectors. Revenue estimates should be realistic.

The following MDAs illustrate thus:

MDA	Total Rev. Budget ₦	Actual ₦	% Performance
Office of the Accountant-General	212,336,038	3,972,730,372.23	1,870%
Judiciary High Court	2,510,000	17,204,350	685%
Office of the Surveyor-General	10,000	6,777,368	67,773.68%
Ministry of Education	23,500,000	85,141,015	362.30%
Tourism Board	1,900,000	17,973,000	945.95%
Ministry of Finance & Eco. Dev	-	110,174,184.67	100%
Ebonyi State Fire Service	-	1,744,240	100
Poultry Farm Complex	-	2,191,485	100
Council for Arts & Culture	-	384,500	100
Magistrate Court	-	3,136,150	100

Collectors are expected to work hard to achieve targets. Low targets can be achieved without collectors covering the ground. Audit is of the opinion that adequate budgetary provisions be made to revenue generating MDAs so as to make collector cover the ground in order to achieve the targeted budgetary provision.

The Ministry of Finance and Economic Development is advised to note these budget issues for correction in the subsequent budget cycle.

3.4.2 MDAs That Reported Nil Revenue for the Year

The following MDAs did not report any revenue in the year ended 31st December, 2016.

MDA	Expected Revenue	Total Revenue Budgeted ₦
EBSIEC	Fees Sales of forms	10,200,000
Housing Dev. Corporation	Fees	1,000,000
Ebonyi State Library Board	Earning Sales Fees	1,635,722
Ebonyi State College of Education Ikwo	Sales of forms School fees	123,888,362
Ebonyi State University Abakaliki	Fees	1,339,815,302
Secondary Education Board	Fees	252,417,823
Ebonyi State Road Maintenance Agency	Fines	2,000,000
Judiciary Service Commission	Sales	200,000
Women Development Centre	Rent on Hall Sales Earnings form Accommodation	68,220,000
Dept of Talent Development	Sales	200,000
Government Printing Press	Sales	24,100,000
EBADEP	Sales	20,000,000
Ebonyi State Fertilizer & Chemical Company	Sales	52,500,000
Ebonyi State Hotels Abakaliki	Earning Sales	32,300,000
Dept of Executive Council Matters	Sales	100,000
Ebonyi State Scholarship Board	Sales of forms	8,000,000
EB-RUWASSA	Earning	500,000

The Inspectorate Division of the Office of the Accountant-General needs to investigate to establish why these MDAs did not report revenue for the year 2016.

3.4.3 MDAs THAT REPORTED LESS THAN 30% OF BUDGET REVENUE

The following MDAs under-performed, reporting less than 30% of their revenue targets for the year ended 31st December, 2016

MDA	Performance
Ministry of Agriculture & Natural Resources	5.50%
Ministry of Environment	25.23%
Cabinet Office	16.25%
Ministry of Water Resources	19.70%
Ministry of Justice	27.92%
Ebonyi State Environmental Protection Agency	2.16%
Ministry of Health	9.68%
Examination Development Centre	3.20%
Ministry of Youth & Sports	11.53%
Ministry of Women Affairs	19.88%
Ebonyi State Hospital Management Board	13.51%
Ministry of Local Government	26.41%
Ebonyi Newspaper & Publishing Company	0.46%

CHAPTER FOUR

4.0 RECURRENT EXPENDITURE

Recurrent expenditure for each MDA is as shown below:

HEAD	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
Office of the Executive Governor			
Salaries & wages	225,638,080.50	545,123,289.58	(317,115,526.10)
Allowance	2,369,682.98	-	
Travel & Transport	258949,466.00	176,732,707.04	82,216,758.96
Utilities	5,142,000.00	3,553,770.00	1,588,230.00
Material & supplies	22,475,495.00	6,846,975.00	15,628,520.00
Maintenance services	178,949,045.50	370,164,830.00	(191,215,784.50)
Other services	2,605,925,465.00	2,230,397,324.00	375,528,141.00
Professional services	13,240,000.00	-	13,240,000.00
Fuel & Lubricants	154,778,224.00	108,519,647.70	46,258,576.30
Financial services	4,098,370.06	1,692,375.31	2,405,994.76
Miscellaneous	814,736,351.00	-	814,736,351.00
Deputy Governor's Office			
Salaries & wages	31,959,502.80	38,519,500.52	(6,496,721.42)
Allowances	63,276.30	-	
Travel & Transport	20,435,200.00	21,207,844.00	(772,644.00)
Utilities	1,709,940.00	5,504,820.00	(3,794,880.00)
Materials & supplies	20,878,410.00	46,178,450.00	(25,300,040.00)
Maintenance services	33,118,815.00	14,264,825.00	18,853,990.00
Fuel & Lubricant	32,685,015.00	42,003,830.00	(9,318,815)

Miscellaneous	77,771,110.00	-	77,771,110.00
Training	-	466,000.00	((466,000.00))
Security services		1,038,600.00	(1,038,600.00)
Department of Boarder Security and Conflict Resolution			
Salaries & wages	9,998,966.60	12,335,185.29	(2,336,218.69)
Travel & transport	149,400.00	-	149,400.00
Materials & supply	294,400.00	955,000.00	(660,600)
Maintenance services	160,000.00	1,166,000.00	(1,006,600)
Other services	35,000.00	88,000.00	(53,000.00)
Fuel & lubricant	155,000.00	88,000.00	67,000.00
Miscellaneous	301,000.00	-	301,000.00
Department of Grants & Donor Agencies			
Salaries & wages	2,447,709.09	-	2,447,709.09
Maintenance services	2,567,840.00	-	2,567,840.00
Fuel & Lubricant	10,273,870.00	-	10,273,870.00
State Emergency Mgt. Agency			
Salaries & wages	9,466,633.31	12,955,832.08	(3,489,198.77)
Materials & supply	500,000.00	-	500,000.00
State Council on Public Procurement			
Material & supply	280,900.00	550,000.00	(269,100.00)
Maintenance service	639,800.00	100,000.00	539,800.00
Office the Secretary to the State Government			
Salaries & wages	22,008,856.35	45,537,366.33	(23,528,5009.93)

Utilities	-	193,000.00	(193,000.00)
Allowances	1,447,387.09	-	1,447,387.09
Travel & transport	39,887,000.00	146,840,536.00	106,953,536.00)
Materials and supply	3,578,100.00	146,840,536.00	2,097,970.00
Maintenance services	122,507,216.70	7,635,213.00	114,872,003.37
Other services (security)	14,031,000.00	5,488,000.00	8,543,000.00
Professional services	30,161,810.00	30,161,810.00	30,161,810.00
Fuel & lubricant	1,217,155.00	5,913,925.00	(4,696,770.00)
Miscellaneous	285,649,521.00	-	
Department of Political Affairs			
Salaries & Wages	2,864,773.62	26,284,698.52	(23,419,924.49.00)
Materials & supplies	-	500,000.00	(500,000)
Department of Executive Council Matters			
Salaries & wages	9,023,868.01	4,277,406.68	4,746,461.33
Materials & supplies	-	550,000.00	(550,000.00)
Department of Economic Affairs			
Materials & supplies	-	353,500.00	(353,500.00)
Salaries & wage	8,815,837.06	12,120,092.14	(3,304,255.08)
Maintenances services	-	78,500.00	(78,500.00)
Department of Talent Development			
Salaries & wages	31,538,080.52	9,491,670.84	22,046,409.68
Materials & supplies	-	100,000.00	(100,000.00)
Dept. of Econ. Empowerment & Poverty			

Alleviation:			
Salaries & Wages	10,895,170	17,934,933.30	(6,774,535.30)
Allowances	265,228	-	
Materials & Supplies	110,500	506,300.00	(395,800.00)
Maintenance Services	284,500	569,600.00	(285,100)
Fuel & Lubricant	335,000.00	350,000.00	(15,000.00)
Miscellaneous expense	14,021,000.00	-	14,021,000.00
Training	-	8,251,000.00	(8,251,000.00)
Liaison Office, Lagos:			
Salaries & wages	13,275,923.03	6,978,806.42	6,297,116.61
Allowances	874,372.90	-	874,372,.90
Travel & transport	,213,300.00	1,057,500.00	155,800.00
Utilities	223,050.00	202,750.00	20,303.00
Materials & supplies	243,120.00	3,000.00	240,120.00
Maintenance services	1,942,880.00	808,200.00	1,134,680.00
Other service (security)	739,370.81	2,952,640.96	(2,213,270.15)
Fuel & Lubricant	278,250.00	498,050.00	(219,800.00)
Miscellaneous	805,770.00	-	805,770.00
Training	-	20,000.00	(20,000.00)
Liaison Office Abuja:			
Salaries & Wages	5,411,209.72	13,528,631.74	(6,853,026.02)
Allowances	1,264,396.00		
Travel & Transport	5,555,450.00	392,560.00	5,162,890.00
Utilities	560,720.00	1,024,600.00	(463,880.00)
Materials & Supplies	2,803,735.00	3,679,535.00	(875,800.00)

Maintenance service	7,011,126.09	6,016,920.00	994,206.09
Other services	853,753.60	770,000.00	83,753.60
Fuel & lubricant	2,653,232.00	5,009,577.70	(2,356,345.70)
Miscellaneous expense	1,027,990.00		1,027,990.00
Women Dev. Centre:			
Salaries & Wages	16,351,865.02	25,631,767.89	(9,090,107.87)
Allowances	189,795.00		
Liaison Office Enugu:			
Travels & Transport	79,600.00	-	78,600.00
Maintenance Service	19,800.00	138,600.00	(18,800.00)
Muslim Pilgrim Board Christian Pilgrim Board			
Salaries & Wages	3,622,526.98	-	3,622,526.98
Directorate of Attitudinal change:			
Salaries & Wages	2,878,006.93	-	2,878,006.93
Ebonyi State House of Assembly:			
Salaries & Wages	221,944,482.39	282,055,324.97	(58928,185.57)
Allowances	1,182,657.01		
Travel & transport	18,586,600.00	27,736,000.00	(9,149,400.00)
Materials & supplies	15,515,000.00	33,273,800.00	17758,800.00)
Maintenance services	157,262,000.00	17,500,000.00	123,988,200
Other Services	64,154,100.00	65,250,000.00	(1,095,900)
Fuel & Lubricant	16,155,000.00	44,302,590.00	(28,147,590.00)
Miscellaneous expense	133,418,200.00	-	133,418,200.00
Professional Services	-	2,000,000.00	(2,000,000.00)

House of Assembly Services & Commission:			
Salaries & Wages	27,079,614.24	32,318,575.63	(5,238,961.39.00)
Travels & Transport	3,000,000.00	269,000.00	2,731,000.00
Materials & Supplies	600,000.00	203,500.00	396,500.00
Maintenance Services	1,700,000.00	15,000.00	1,685,000.00
Other Services	7,897,500.00	-	7,897,500.00
Fuel & lubricants	4,630,000.00	21,000.00	4,609,000.00
Miscellaneous expenses	29,400,000.00	-	29,400.00
Ministry of Youths & Sports:		25,830,583.05	265,712.35
Salaries & Wages	26,096,295.40		(1,058,500.00)
Travels & Transport	240,000.00	1,298,500.00	(254,890.00)
Material & Supply	494,610.00	749,500.00	(104,150.00)
Maintenance Services	218,050.00	322,200.00	500,000.00
Training	500,000.00		(767,480.00)
Fuel & lubricants	148,520.00	916,000.00	2,913,820.00
Miscellaneous Expense:	2,913,820.00	-	2,913,820.00
State Sport Council:			
Salaries & wages	14,065,408.13	14,047,088.56	18,319.57
Maintenance Services	385,000.00	-	385,000.00
Ministry of Women Affairs:			
Salaries & Wages	60,636,236.18	74,392,645.46	(12,753,668.02)
Allowances	1,002,741.26		
Travels & Transport	757,000.00	108,000.00	649,000.00
Materials & Supply	1,135,650.00	1,217,010.00,	(81,360.00)

Maintenance Services	659,650.00	1,358,012.00	(698,362.00)
Fuel & Lubricants	65,000.00	-	65,000.00
Miscellaneous Expense	6,639,500.00	-	6,639,500.00
Training		95,000.00	(95,000.00)
Ministry of Agriculture and Natural Resource:			
Financial Charges	-	35,000.00	35,000.00)
Salaries & wages	187,805,938.55	262,569,319.44	(74,333,863.81)
Allowances	429,517.08		
Travel & Transport	332,000.00	2,237,184.16	(1,905,1863.81)
Nationals of Supply	243,000.00	405,100.00	(1,62,100.00)
Maintenance Services	133,000.00	1,673,500.00	(1,540,500.00)
Miscellaneous Services	4,709,440	168,400.00	4,541,040.00
Security Expense	-	168,400.00	(168,400.00)
Training	-	183,500.00	(183,500.00)
Fuel & Lubricant	-	654,340.00	9654,340.00)
EBADEP:			
Salaries & Wages	138,142,067.52	74,845,595.98	63,886,797.64
Allowances	590,326.10	-	
EBADC:			
Miscellaneous Expense	270,000.00	-	270,000.00
Ministry of Education:			
Salary & Wages	11,087,635.44	14,236,905.58	(3,149,270.14)
State Fertilizer Company			
Training	-	10,838,600.00	10,838,600.00)
Salaries & Wages	55,770,478.58	60,614,419.12	(4,331,943.460)

Allowances	511,997.08		
Travels & Transport	2,059,300.00	3,218,000.00	(1,158,700.00)
Materials & Supply	518,700.00	692,300.00	(173,600.00)
Maintenance Services	881,000.00	847,700.00	33,300.00
Other Services (Security)	1,297,000.00	60,000.00	1,237,000.00
Fuel & lubricants	45,000.00	634,900.00	(589,900)
Miscellaneous expense	641,500.00	847,700.00	641,500.00
UBEB			
Salaries & Wages	163,277,047.58	160,829,847.44	2,447,200.14
Travels & Transport	1,689,000.00	2,816,703.00	(1,127,703.00)
Utilities	504,900.00	322,700.00	182,200.00
Materials & Supply	1,583,500.00	3,519,177.00	(1,935,677.00)
Maintenance Services	4,200,700.00	2,254,500.00	1,946,200.00
Other Services (Security)	650,000.00	506,000.00	144,000.00
Professional Services	120,000.00	350,000.00	(230,000.00)
Fuel & Lubricant	3,179,300.00	4,781,900.00	(1,602,600.00)
Financial Charges	16,000.00	-	(16,000.00)
Misc. Expenses	3,193,600.00	-	3,193,600.00
State Library Board			
Salaries & Wages	24,873,701.71	25,243,524.19	18,576.52
Allowances	388,399.00	-	
Maintenance Service	3,283,100.00	-	3,283,100.00
Examination Dev. Centre			
Salaries & Wages	4,927,486.89	4,743,482.00	184,004.98
Allowances	525,980.56	-	525,980.66
Materials & Supply	97,400.00	-	97,400.00
Maintenance Service	210,800.00	-	210,800.00
Fuel & Lubricants	33,000.00	100,000.00	(67,000.00)
Misc. Exp.	35,000.00	-	35,000.00

Agency for Mass Literacy			
Salaries & Wages	4,186,170.22	9,364,052.60	(5,177,882,38)
Allowances	437,779.07	-	437,779,07
State College of Education			
Salaries & Wages	407,000,000.00	593,049,385.94	(186,049,385.94)
Ebonyi State University			
Salaries & Wages	2,411,747,240.57	2,178,622,669.08	233,124,571.49
Secondary Education Board			
Salaries & Wages	2,512,143,711.63	2,642,186,446.54	(5,344,834,834.09)
Allowances	124,697,900.82	-	
Travels & Transport	7,317,500.00	1,313,000.00	6,004,500.00
Materials & Supply	1,976,500.00	5,170,000.00	(3,193,500.00)
Maintenance Services	4,364,000.00	1,027,515	3,336,485.00
Fuel & Lubricants	400,000.00	865,175	(465,175.200)
Financial Charges	738,631.28	-	738,631.28
Misc. Services	58,900,000	-	58,900,000.00
Scholarship Board			
Salaries & wages	19,952,555.07	8,938,843.10	11,013,711.97
Travel & transport	-	28,000.00	(28,000.00)
Allowances	748,290.00	-	748,290.00
Materials and supply	111,400.00	50,950.00	60,450.00
Maintenance services	38,000.00	144,000.00	(106,000.00)
Misc. service	58,949,174.38	-	58,949,174.38
Judicial Service Commission:			
Ministry of Finance:			
Salaries of Wages	39,065,189.79	42,171,141.24	(3,105,951.45)
Other services (Security)	1,826,417.69	641,200.00	1,185,217.69
Travels & transport	9,723,950.00	6,854,800.00	2,869,150.00

Utilities	225,000.00	69,500.00	155,500.00
Materials & supply	5,961,600.00	2,229,250.00	3,732,350.00
Fuel & lubricant	295,500.00	1,183,895.00	(888,395.00)
Finance charges	12,000.00	-	12,000.00
Misc. Services	41,507,200	-	41,507,200.00
Maintenance services	2,533,050.00	4,009,880.00	(1,476,830.00)
Training	16,935,825.00	50,900.00	16,884,925.00
Professional services	43,885,714.49	8,318,142.00	35,567,575.49
Budget Office			
Fuel & Lubricants	-	86,575.00	(86,575.00)
Travels & Transport	459,000.00	-	459,000.00
Materials & Supply	-	1,540,000.00	(1,540,000.00)
Office of the Accountant-General			
Salaries & Wages	48,946,771.01	54,520,112.34	(5,573,341.33)
Allowances	8,233,164.56	-	8,233,164.56
Travels & Transport	1,273,072.64	3,801,980.00	(2,528,907.36)
Utilities	2,069,040.00	2,485,900.00	(416,860.00)
Materials & Supplies	617,600.00	3,795,505.00	(3,177,905.00)
Maintenance Services	8,824,990.00	6,043,250.00	2,781,740.00
Training	57,000.00	-	57,000.00
Other Services	2,434,800.00	158,250.00	2,276,550.00
Fuel & Lubricants	2,137,565.00	5,118,670.00	(2,981,105.00)
Financial Charges	30,515,868.63	3,335,734.19	27,180,134.44
Misc. Services	9,089,025.34	-	9,089,025.34
Board of Internal Revenue:			
Maintenance services	-	1,614,000.00	(1,614,000.00)
Salaries & wages	85,815,669.54	145,692,730.94	(59,877,061.40)
Fuel & Lubricants	-	2,186,965.00	(2,186,965.00)
Allowances	1,902,868.91	-	1,902,868.91

Professional Services	-	1,300,432.88	(1,300,432.88)
Materials & Supplies	16,365,000.00	433,440.00	15,931,560.00
Misc. Exp.	2,525,500.00	-	2,525,500.00
Travel & Transport	-	3,670,000.00	(3,670,000.00)
Ebonyi Investment Coy			
Salaries & Wages	6,868,025.84	6,177,440.25	866,091.59
Allowances	175,506.00	-	
Fiscal Responsibility Commission			
Salaries & wages	16,719,553.74	34,234,545.37	(17,003,560.45)
Allowances	511,431.18	-	
Travels & Transport	1,506,000.00	5,818,290.00	(4,312,290.00)
Materials & Supplies	177,815.00	364,290.00	(186,475.00)
Maintenance Services	188,985.00	284,000.00	(95,015.00)
Misc. Exp.	444,200.00	-	444,200.00
Fuel & Lubricants	-	119,400.00	(119,400)
Ministry of Health			
Salaries & Wages	262,060,075.75	287,746,558.00	(25,146,336.95)
Allowances	540,145.30	-	
Travels & Transport	596,000.00	2,889,500.00	(2,293,500.00)
Materials & Supply	930,000.00	25,145,800.00	(24,215,800.00)
Maintenance Services	506,000.00	520,000.00	(14,000.00)
Other Services	6,000,000.00	377,000.00	5,623,000.00
Fuel & Lubricants	607,000.00	886,610.00	(279,610.00)
Misc. Services	59,400.00	-	59,400.00
School of Health Technology			
Salaries & Wages	87,890,643.61	91,288,694.23	(3,398,050.62)
Allowances	199,856.90	-	199,856.90
State Hospital Mgt. Board:			

Salaries & Wages	555,487,198.35	669,128,292.06	(113,130,416.81)
Allowances	510,676.90	-	
Travels & Transport	15,000.00	12,900.00	2,100.00
Materials & Supply	138,900.00	72,740.00	66,160.00
Maintenance Services	80,000.00	25,800.00	54,200.00
Fuel & Lubricants	123,600.00	48,880.00	74,720.00
Misc. Services	137,500.00	-	137,500.00
Other Services	-	15,000.00	(15,000.00)
Ministry of Commerce			
Salaries & Wages	75,559,697.03	63,145,497.87	13,425,313.16
Allowances	1,011,114.00	-	
Training	-	3,638,450.00	(3,638,450.00)
Travels & Transport	333,500.00	1,107,230.00	(773,730.00)
Utilities	683,250.00	-	683,250.00
Maintenance Services	3,148,250.00	1,646,200.00	1,502,050.00
Fuel & Lubricants	6,000.00	1,071,400.00	(1,065,400.00)
Misc. Exp.(security)	77,500.00	66,000.00	11,500.00
Materials & Supply	-	769,500.00	(769,500).00
State Marketing Coy			
Salaries & Wages	1,112,301.32	277,007.75	835,293.57
Ind. Estate Mgt. Board			
Wages & Salaries	660,329.96	-	660,329.96
Allowances	36,047.00	-	36,047.00
Building Materials Industry			
Salaries & Wages	3,835,986.20	6,125,045.37	(1,738,210.87)
Allowances	550,848.30	-	
Ministry of Information and State Orientation			
Salaries & wages	27,883,315.99	29,988,974.91	
Allowances	574,013.00	-	(1,531,645.92)

Travels & Transport	293,000.00	417,000.00	
Utilities	10,000.00	676,900.00	(124,000.00)
Materials & Supplies	52,843,225.00	28,400.00	52,814,825.00
Maintenance Services	7,525,400.00	725,000.00	6,800,400.00
Other Services	478,900.00	-	478,900.00
Fuel & Lubricants	32,200.00	-	32,200.00
Misc. Exp.	47,914,000.00	-	47,914,000.00
EBBC			
Salaries & Wages	107,428,022.12	126,198,412.52	(18770,390.40)
Government Printing Press			
Salaries & Wages	15,843,387.37	12,917,211.27	2,926,173.10
Allowances	642,578.47	-	642,578.47
Travels & Transport	12,000.00	107,700	(95,700.00)
Materials & Supply	82,800.00	29,054,100.00	(28,971,300.00)
Maintenance Services	24,000.00	20,500.00	3,500.00
Utilities	-	7,000.00	(7,000.00)
Ebonyi State Newspaper & Pub. Coy			
Salaries & Wages	15,843,387.37	28,996,389.70	(13,153,002.33)
Office of the Head of Service			
Salaries & Wages	9,061,434.00	13,303,711.14	(2,649,829.02)
Allowances	1,592,448.12		
Travels & Transport	1,555,500.00	2,675,000	(1,119,500.00)
Materials & Supply	910,000.00	500,000	410,000.00
Maintenance Services	477,000.00	1,360,000	(883,000.00)
Training	100,000,000.00	250,000	99,750,000.00
Misc. Exp. Security	12,156,500.00	250,000	11,906,500.00
Admin. & Gen. Services Dept.			

Salaries & Wages	4,846,156.98	7,349,500.00	(2,503,343.02)
Traveling & Transport	-	300,000	300,000.00)
Maintenance Services	-	600,000	(66,000.00)
Public Service & Manpower Dev.	-		
Fueling & Lubricants	16,919,994.71	300,000	16,619,994.71
Salaries & Wages	16,919,994.71	13,765,054.08	3,154,940.63
Travel & Transport	-	150,000	(150,000.00)
Materials & Supply	-	550,000	(550,000.00)
Maintenance Services	-	905,500	(905,500.00)
Establishment Pension & Mgt Service			
Fuel & Lubricant	-	150,000	(150,000.00)
Salaries & Wages	12,205,634.27	7,317,349.82	4,888,284.45
Travel & Transport	-	1,050,000	(1,050,000.00)
Materials & Supply	-	150,000	(150,000.00)
Maintenance Services	-	100,000	(100,000.00)
Ministry of Justice			
Salaries & Wages	63,934,583.77	64,472,158.00	521,020.17
Allowances	1,058,594.40	-	
Travels & Transport	10,986,600.00	2,627,500	8,359,100.00
Materials & Supplies	1,262,300.00	1,376,050	(113,750.00)
Maintenance Services	572,700.00	1,096,000	(523,300.00)
Professional Services	97,000,000.00	64,955,950	32,044,050.00
Fuel & Lubricants	163,400.00	661,000.00	(497,600.00)
Misc. Services	1,254,000.00	-	1,254,000.00
Training	-	3,600,000	(3,600,000.00)
Judiciary High Court			
Salaries & Wages	225,789,894.50	311,186,553.75	(84,579,261.75)
Allowances	817,397.50	-	
Travels & Transport	4,578,000.00	12,834,900	98,256,900.000

Materials & Supply	6,120,000.00	8,725,100	(2,605,100.00)
Maintenance Services	5,653,315	4,845,100	808,215.00
Training	508,000.00	15,004,000	(14,496,000.00)
Other Services	124,000.00	-	124,000.00
Fueling and lubricant	6,852,685	7,986,000	(11,33,315.00)
Misc. Expenses	5,147,000.00	-	5,147,000.00
Customary Court of Appeal:			
Salaries & Wages	164,428,598.24	178,621,051.19	(14,192,452.950)
Travel & transport	3,471,000.00	3,569,000.00	(98,000.00)
Materials & supplies	6,238,000.00	663,700.00	5,574,300.00
Maintenance services	11,001,569.29	12,684,000.00	(1,682,430.710)
Other services	662,000.00		662,000.00
Fuel & lubricant	400,000.00		400,000.00
Misc. expense	90,553,000.00		90,553,000.00
Training	-	1,922,000	(1,922,000.00)
Ministry of Power:			
Salaries & wages	76,845,168.05	72,558,702.39	4,792,268.76
Allowances	505,803.10		
Utilities	238,559,902.34	150,851,625.71	
Material supplies	72,000.00	1,072,200.00	87,708,276.63
Maintenance services	3,696,053.90	154,297,400.00	(1,000,200.000)
Fuel & lubricant	109,000.00		(150,601,346.100)
Misc. Expense	339,600.00		109,000.00
Travel & transport	-	297,000.00	(297,000.00)
State Electricity Board			
Travel & transport	500,000.00	-	500,000.00
Ministry of Solid Minerals			
Salaries & wages	8,397,927.16	13,102,728.97	(4,704,801.81)
Travel & transport	396,000.00	1,474,577.00	(1,078,577.00)

Material & supplies	78,000.00	106,550.00	(28,550.00)
Maintenance service	7,500.00	726,550.00	9719,050.00)
Fuel & lubricant	105,000.00	522,000.00	94197,000.00
Misc. services	240,500.00	-	240,500.00
Salt & Mineral Industry:			
Salaries & wages	1,750,821.34	43,166.66	1,707,654.68
Allowances	126.00	-	126.00
Travel & transport	317,500.00	-	317,500.00
Maintenance service	17,000.00	-	17,000.00
Misc. services	100,000.00	-	100,000.00
EBROMA			
Salaries & wages	17,346,537.25	14,908,394.90	2,438,142.35
Allowances	588,885.40	-	588,885.40
Maintenance services	-	14,168,820.00	(14,168,820.00)
Ministry of Works & transport			
Salaries & wages	56,172,171.93	59,485,250.44	15,934,369.55
Allowances	19,247,448.06		
Travels & transport	142,000.00	370,000.00	(228,000.00)
Materials & supplies	456,000.00	16,500.00	439,500.00
Fuel & lubricant	313,000.00	99,510.00	213,490.00
Misc. services	31,917,500.00		31,917,500.00
Maintenance services	-	8,000.00	(8,000.00)
Security	-	80,000.00	(80,000.00)
Ministry of Environment			
Salaries & wages	30,552,221.36	52,626,062.98	(21,763,249.02)
Allowances	310,592.60		
Travel & transport	370,000.00	1,394,000.00	(1,024,000.00)
Materials & supply	22,950.00	612,100.00	(589,150.00)
Maintenance services	40,000.00	643,000.00	603,000.00)

Other services	13,353,000.00	351,349,500.00	(337,996,500).
Misc. Services	44,050.00		44,050.00
Fuel & lubricant	-	654,500.00	(654,500.00)
State Environmental Protection Agency			
Salaries & wages	12,896,111.27	2,556,322.02	10,948,651.45
Allowances	608,862.20		
Maintenance Services	50,000,000.00	-	50,000.00
Ministry of Culture & Tourism			
Salaries & Wages	27,163,233.80	27,743,076.26	21,8,612.4
Allowances	798,455.30		
Travels & Transport	305,000.00	853,600.00	(58,600.00)
Utilities	8,800.00	-	8,800.00
Materials & Supplies	86,150.00	338,500.00	(252,350.00)
Maintenance Services	504,000.00	729,900.00	225,900.00
Other Services (security)	38,000.00	6,000,000.00	(5,962,000.00)
Fuel & Lubricants	516,650.00	1,024,400.00	(507,750.00)
Misc. Expenses	427,400.00	-	427,400.00
Council for Arts & Culture			
Salaries & Wages	24,520,886.36	27,426,644.24	(2,321,392.13)
Allowances	584,365.75		
State Tourism Board			
Salaries & Wages	2,895,380.14	04,337,725.05	(1,442344.91)
Travels & Transport	185,000.00		185,00
Ebonyi State Hotels Afikpo			
Salaries & Wages	6,070,171.84	6,036,773.43	584,054.41
Allowances	550,656.00		
State Planning Commission:			

Finance Charges	-	20,000.00	(20,000.00)
Fueling & Lubricant	-	327,915.00	(327,915.00)
Training	-	20,000.00	(20,000.00)
Maintenance Services	-	871,590.00	(871,590.00)
Salaries & Wages	17,089,254.35	25,313,670.52	(8224,416.17)
Materials & Supply	-	515,500.00	(515,500)
Allowances	203,298.30	-	203,298.30
Travel & Transport	-	1,058,600.00	(1,058,600.00)
Utilities	-	146,200.00	(146,200.00)
Securities	-	20,000.00	(20,000.00)
State Bureau of Statistics			
Allowances	315,221.00	-	315,221.00
State Audit Department			
Salaries & Wages	92,274,665.25	105,290,465.72	10,072,240.27)
Allowances	2,943,560.20		
Travels & Transport	423,600.00	916,500.00	(492,900.00)
Utilities	22,000.00	23,000.00	(1,000.00)
Materials & Supplies	288,900.00	801,700.00	(512,800.00)
Maintenance Services	311,200.00	659,400.00	(348,200.00)
Fuel & Lubricants	153,300.00	819,500.00	(666,200.00)
Misc Services	1,041,000.00	-	1,041,000.00
Local Government Audit Department			
Salaries & Wages	61,127,601.42	69,208,425.22	(8,080,823.80)
Travel & Transport		71,500.00	(71,500.00)
Materials & Supplies	221,300.00	80,000.00	141,300.00
Maintenance Services	367,460.00	273,100.00	94,360.00
Fuel & Lubricants	6,000.00	297,880.00	(291,880.00)
Misc. Expenses	20,240.00		20,240.00
Civil Service Commission			

Salaries & Wages	29,610,616.97	37,157,571.07	(6,618,003.80)
Allowances	928,950.30		
Travels & Transport	46,500.00	3,027,810.00	(2,981,310.00)
Materials & Supplies	1,810,900.00	2,042,040.00	(231,140.00)
Maintenance Services	217,300.00	331,880.00	(114,580.00)
Misc. Expenses	3,086,300.00	-	3,086,300.00
Training	-	997,170.00	(997,070.00)
Fuel & Lubricants	-	-	
Local Government Service Commission			
Fuel & Lubricants	-	512,600.00	(512,600.00)
Salaries & Wages	19,565,097.24	33,746,132.42	(14,181,035.18)
Materials & Supply	-	360,000.00	(360,000.00)
EBSIEC			
Salaries & Wages	45,921,102.27		45,921,102.27
Travels & Transport	163,000.00		163,000.00
Utilities	64,000.00		64,000.00
Materials & Supplies	111,500.00	473,600.00	(362,100.00)
Maintenance Services	1,035,850.00	909,400.00	126,450.00
Professional Services	26,000.00	-	26,000.00
Fuel & Lubrication	357,600.00	2,966,200.00	(2,608,600.00)
Misc. Expenses	327,050.00	-	327,050.00
Ministry of Local Government Chieftaincy & Rural Development			
Salaries & Wages	29,230,128.69	30,282,942.09	(70,081.30)
Allowances	982,732.10		
Travels & Transport	136,000.00	740,000.00	(604,000.00)
Materials & Supplies	7,000.00	206,500.00	(199,500.00)
Maintenance Services	355,755.00		355,755.00
Fuel & Lubricants	411,000.00		411,000.00

Misc. Expenses	90,245.00		90,245.00
Ministry of Water Resources:			
Salaries & wages	56,526,868.50	74,997,186.25	(16,709,761.25)
Allowances	1,760,556.50		
Travel & transport	107,200.00	904,500.00	(797,300.00)
Material & supplies	416,800.00	2,881,785.00	(2,464,985.00)
Fuel & lubricant	296,200.00	813,915	(517,715.00)
Misc. Expense	49,800.00		49,800.00
Maintenance services	-	4,300.00	(4,300.00)
Professional services	-	1,000,000.00	(1,000,000.00)
EB-RUWASSA;			
Salaries & wage	11,868,758.29	11,317,444.91	551,313.38
Housing Development Corp:			
Salaries & wages	8,272,328.28	7,206,413.50	1,795,534.78
Allowances	729,620.00		
Ministry of Public utilities:			
Salaries & wages	35,306,397.43		35,306,397.43
Ministry of land, Survey and Housing:			
Salaries & wages	50,030,575.34	57,165,852.45	(6,673,133.51)
Allowances	462,143.60		
Travels & transport	90,000.00	772,000.00	(682,000.00)
Materials supplies	952,000.00	1,088,450.00	(136,450.00)
Maintenance services	155,500.	964,550.00	(809,050.00)
Fuel & lubricant	814,000.00	1,367,400.00	(553,400.00)
Financial charges	4,500.00		4,500.00
Misc. Expense	546,000.00		546,000.00
Security services	-	110,600.00	(110,600.00)
Office of the Survey-			

General:			
Salaries & wages	18,556,544.15	24,370,543.42	(5,813,999.27)
Travel & transport	56,000.00		56,000.00
Materials & supplies	62,300.00	187,000.00	(124,700.00)
Maintenance services	362,500.00		362,500.00
Professional services	81,095.00		81,095.00
Fuel & lubricant	362,500.00		362,500.00
Security services	-	60,000.00	(60,000.00)
Capital Territory Dev. Board:			
Salaries & wages	8,503,630.83	39,685,417.00	(30,643,093.47)
Allowances	538,692.70		
Travel & transport	56,000.00	566,500.00	(510,500.00)
Materials & supplies	169,200.00	960,000.00	(790,800.00)
Maintenance services	48,000.00	165,700.00	(117,700.00)
Fuel & lubricant	539,800.00	699,650.00	(159,850.00)
Misc. Services	599,000.00		559,000.00

CHAPTER FIVE

5.0 CAPITAL EXPENDITURE

Capital Expenditure reported for the year ended 31st December, 2016 amounted to **eighteen billion, nine hundred and seventy-one million, seventy thousand, two hundred and forty naira, forty-five kobo (₦18,971,070,240.45)**.

Capital Expenditure was incurred on the following:

Asset Type	Amount (₦)	Percentage of total Capital Expenditure
Buildings	139,709,401.91	0.74
Infrastructure (water)	52,171,786.05	0.28
Infrastructure (others)	5,259,359,927.60	27.72
Plants & Machinery	1,410,585,322.43	7.44
Furniture & Fitting	111,601,196.45	0.59
Motor Vehicles	1,329,620,000.00	7.01
Office & Other Equipment	36,078,174.00	0.19
IT Equipment	117,718,800.00	0.62
Assets Under Construction	10,514,225,632.01	55.42
	18,971,070,240.45	100

Included in the **One billion, three hundred and twenty-nine million, six hundred and twenty thousand naira (₦1,329,620,000.00)** spent on motor vehicles is the cost of vehicles amounting to **three hundred million naira (₦300,000,000.00)** to be distributed to Hon. Commissioners. The Hon. Commissioners are expected to reimburse the costs to the State Government. Audit is of the opinion that the

transaction is better classified as Car Loans to Hon. Commissioners and included as Debtors/Receivables in the statement.

Over 55% of Capital Expenditure was spent on Assets still under construction. The nature of these assets, the amounts spent on them and the level of completion need to be reported in the statement.

Capital Expenditure in the statement should be detailed to show the acquiring establishments, the location of the assets, a breakdown of the costs and such like. The information will help to assess capital budget performance by MDAs for the year ended 31st December, 2016.

On the whole, out of a total Capital Budget of **sixty-two billion, three hundred and ninety-six million, seven hundred and fifty thousand naira (₦62,396,750,000.00)**, actual expenditure amounted to **eighteen billion, nine hundred and seventy-one million, seventy thousand, two hundred and forty naira, forty-five kobo (₦18,971,070,240.45)** or 30.40%.

CHAPTER SIX
STATEMENT OF FINANCIAL POSITION

6.1 CASH AND CASH EQUIVALENTS:

An analysis of cash and cash equivalents is as shown below

	2016 (₦)	2015 (₦)
Cash held by MDAs	5,918,764,075.74	6,771,120,520.40
Cash held by Treasuries	479,978,766.92	672,852,307.23
Fixed Deposits	14,470,763,955.93	18,300,000,000.00
	20,869,506,798.59	25,743,972,827.63

For the year ended 31st December, 2016, Cash and Cash Equivalents dropped by 18.93% of the closing balance for the previous year ended 31st December 2015 as total liquid assets amounted to **twenty billion, eight hundred and sixty-nine million, five hundred and six thousand, seven hundred and ninety-eight naira, fifty-nine kobo (₦20,869,506,798.59)** as against the sum of **twenty-five billion, seven hundred and forty-three million, nine hundred and seventy-two thousand, eight hundred and twenty-seven naira, sixty-three kobo (₦25,743,972,827.63)** held for the previous year.

The Cash and Cash Equivalent available represents 56.56% of Internal and External loans owed by the State.

6.2 INVESTMENTS

Investments in quoted Companies remained at the same **three hundred and ninety-six million, three hundred and seventy-one thousand, nine hundred and thirty-eight naira, seventeen kobo (₦396,371,938.17)** since the previous year. No additions were recorded and no sales of part of the holding were reported. The value of investments in quoted Companies cannot be static between years as market prices of the shares change overtime. The Accountant-General is advised to take necessary steps to find out the actual value of investments and adjust same with prices quoted for the securities on the floor of the Stock Exchange on the last day of trading for each year.

6.3 LIABILITIES

6.3.1 External Loans

External Loans increased from **nine billion, two hundred and ninety-one million, eight hundred and twenty thousand, two hundred and eleven naira, eighty-two kobo (₦9,291,820,211.82)** as at 31st December, 2015 to **fourteen billion, one hundred and sixteen million, two hundred and eighty-eight thousand, six hundred and fifty-eight naira, sixty-two kobo (₦14,116,288,658.62)** as at 31st December, 2016. This represents an increase of 34.18%.

The loans relate to balances on draw down for the following Donor Agency Assisted Development Projects.

	₦ 2016	₦ 2015
HIV Project	926 497,273.87	643,549,917.45
Health System Dev. System	890,440,151.07	586,071,071.82
C B U D P	4,669,054,612.89	3,196,588,932.72
Universal Basic Education	1,005,267,057.87	675,336,739.19
Comm. Based Poverty Reduction Project	1,105,677,947.98	764,162,454.31
Community & Social Dev. Project	1,325,400,325.66	887,898,447.84
3 rd National Fadama Dev. Project	1,674,782,106.98	1,121,952,670.34
Health System Dev. Project (Additional Framing)	442,681,773.42	296,556,786.80
2 nd HIV/AIDs Programme Dev. Project	591,796,105.47	344,540,772.21
NEWMAP	1,484,691,303.41	775,162,420.14
	14,116,288,658.62	9,291,820,211.82

These balance need to be investigated. The balances for projects already closed ought not to continue to rise in spite of ₦335,960,975.89 spent in the year to service foreign loans alone. For instance, the following projects already closed (no more drawn down) have increased loan balances for the year ended 31st December, 2016.

HIV Project

HSDP

CBUDP

Community Based Poverty Reduction Project.

Internal Loans: The statement reports that Internal loans dropped from ₦24,693,960,186.51 as at 31st December, 2015 to ₦22,781,564,633.11 as at 31st December, 2016. This represents a reduction of 7.74% between the two periods.

The opening balances on Internal Loans which significantly differ from the 2015 closing balances on the accounts as shown below. The Accountant-General attributed the difference that arose from the change from Full Cash Basis to Accrual Basis of accounting which amounted to nearly 100% increase in the balance of Internal Loans portfolio of the State for the same date.

	2016 Financial Statement Opening Balances as at 31/12/15 (₦)	2015 Financial Statement Closing Balances as at 31/12/15 (₦)
Bail out fund	1,361,645,272.20	621,013,059.20
Excess Crude Loan	21,233,532,559.24	9,875,000,000.00
CACs	2,098,782,355.07	1,888,888,888.88
		₦12,384,901,948.08

The Accountant-General is advised to investigate these balances and take the necessary adjustments in the subsequent year.

CHAPTER SEVEN

7.1 CERTIFICATION OF RETIREMENT BENEFITS (PENSIONS AND GRATUITIES)

In accordance with Pension Act, a total of 250 files of retiring/death benefits of public servants, including recalculation cases, were scrutinized and certified by my office during the year under review.

In the course of audit examination of files, it was observed that over payment of **twenty-six million, seven hundred and eighty eight thousand, five hundred and sixty-five naira, fifty-two kobo (₦26,788,565.52)** was made to the staff during the period. These arose as a result of overstepping during promotions, payment after retirement/death and/or out right wrong calculation of the retirement/death benefits as the case may be.

The overpayment is to be recovered en-block from their respective gratuities as indicated in Audit certified Pension Form.

7.2 ACKNOWLEDGEMENT

My appreciation goes to all the Members of staff of the Office of the State Auditor-General who put in their very best efforts to achieve our goal. I wish them God's blessings and protection. I appreciate the efforts of Ebonyi State Governor, Engr. (Chief) David Nweze Umuahi, *FNSE, FNATE* towards pressurizing the various Ministries and Extra-Ministerial Departments to respond to audit queries which have recorded appreciable level of success.

I thank the Hon. Speaker, the members of the Public Accounts Committee and other Hon. Members of Ebonyi State House of Assembly, the Secretary to the State Government and the Head of Service for assisting to ameliorate the various problems of the Office of the Auditor-General, Ebonyi State so far.

Finally, I also appreciate the efforts of the Accountant-General who has left no stone unturned for the Office of the Auditor-General to effectively deliver on its mandate.



Sir I. N. Nweda
Auditor-General

29th June, 2016.