

REPORT OF THE AUDITOR-GENERAL OF EBONYI STATE
ON THE ACCOUNTS OF EBONYI STATE FOR THE YEAR
ENDED 31ST DECEMBER, 2001.

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, 2001 have been examined under my directions in accordance with section 125, sub-section 5 of the Constitution of the Federal Republic of Nigeria 1999. Subject to the comments contained in this Report, the Accounts have been certified by me as provided in Section 5 sub-section 3 of the Audit Law (Cap.13) of the Laws of Eastern Nigeria, 1963.

1. The reason for the late publication and the subsequent presentation of this report is attributed to the same reason as stated in my year 2000 report paragraphs two and three.

PART TWO

GENERAL OBSERVATIONS

EVIDENCE OF APPROVAL/AUTHORIZATION NOT ATTACHED TO PAYMENT VOUCHERS:

Letters of approval/authorization were not attached to the underlisted payment vouchers before payments were made on them:

DATE	P.V. NO	AMOUNT (N)
1/2/2001	4	438,000.00
2/2/2001	5	1,000,000.00
7/2/2001	146	1,800,000.00
7/2/2001	150	320,000.00
16/2/2001	173	1,000,000.00
16/2/2001	174	90,000.00
15/2/2001	171	280,000.00
21/2/2001	190	35,000.00
26/2/2001	214	4,800,000.00
26/2/2001	215	2,095,000.00
27/2/2001	235	600,000.00
28/2/2001	130	360,460.00
28/2/2001	25	499,000.00
28/2/2001	26	473,760.00
-/3/2001	211	30,000.00
23/4/2001	98	10,800,000.00
2/7/2001	41	2,000,000.00
2/7/2001	42	300,000.00
4/7/2001	14	3,000,000.00
9/7/2001	17	2,000,000.00
10/7/2001	18	200,000.00
13/7/2001	34	5,000,000.00
16/7/2001	61	1,500,000.00
23/7/2001	71	1,600,000.00
23/7/2001	73	165,450.00

DATE	P.V. NO	AMOUNT (N)
24/7/2001	228	265,194.05
26/7/2001	181	3,750,000.00
26/7/2001	182	1,250,000.00
27/7/2001	193	6,251,975.00
27/7/2001	227	2,284,946.00
30/7/2001		162,490.62
6/7/2001	14	880,000.00
5/7/2001	15	395,000.00
3/7/2001	10	280,000.00
5/7/2001	16	420,000.00
6/7/2001	20	320,000.00
6/7/2001	25	1,566,600.00
10/7/2001	34	880,000.00
25/7/2001	83	930,000.00
27/7/2001	90	10,000.00
21/7/2001	69	500,000.00
18/7/2001	58	180,000.00
19/7/2001	64	2,000,000.00
3/7/2001	7	852,000.00
6/7/2001	26	1,702,000.00
1/7/2001	41	1,929,000.00
17/7/2001	57	1,160,815.00
10/7/2001	35	850,000.00
2/7/2001	4	973,878.21
17/7/2001	74	100,000.00
6/7/2001	29	7,068,000.00
23/7/2001	73	425,000.00
2/8/2001	162	289,590.00
20/9/2001	8	150,000.00
12/9/2001	153	500,000.00
17/9/2001	167	850,000.00
24/9/2001	172	120,000.00
22/7/2001	102	650,000.00
26/10/2001	119	50,000.00
29/10/2001	126	100,000.00
31/10/2001	144	130,000.00
3/10/2001	171	5,000.00
2/10/2001	161	50,000.00
2/10/2001	160	30,000.00
26/10/2001	125	100,000.00

DATE	P.V. NO	AMOUNT (N)
6/10/2001	202	100,000.00
15/10/2001	236	50,000.00
15/10/2001	243	30,000.00
10/10/2001	210	50,000.00
8/10/2001	79	1,200,000.00
18/10/2001	95	480,000.00
24/10/2001	111	50,000.00
24/10/2001	308	54,000.00
29/10/2001	334	5,000.00
14/11/2001	278	625,050.00
26/11/2001	151	1,300,000.00
27/11/2001	150	400,000.00
28/11/2001	481	1,000,000.00
TOTAL	78	86,142,208.88

The total value of the 78 payment vouchers that had no evidence of approval/authorization attached to them amounted to eighty six million, one hundred and forty two thousand, two hundred and eight naira, eighty eight kobo (N86,142,208.88) only. Investigations revealed that the originals of the approval/authorization letters were being retained in the files. The Accountant-General has been requested to ensure that all letters of approval/authorizations are copied and are attached to their relevant vouchers.

2.2 UNRETIRED CASH ADVANCES AND IMPRESTS

There were no source documents to show that a total of 160 payment vouchers representing cash advances and imprests to various staff in Ebonyi State were retired as at the end of the financial year ended December 31st 2001.

DATE	P.V. NO.	AMOUNT (N)
5/5/2001	242	20,000.00
10/5/2001	244	10,000.00
23/5/2001	270	13,450.00
23/5/2001	271	2,640.00
2/7/2001	4	973,878.00

3/7/2001	9	50,000.00
4/7/2001	11	25,000.00

DATE	P.V. NO	AMOUNT (N)
5/7/2001	16	420,000.00
6/7/2001	17	500,000.00
6/7/2001	18	500,000.00
6/7/2001	19	20,000.00
6/7/2001	21	50,000.00
6/7/2001	22	100,000.00
3/7/2001	32	500,000.00
10/7/2001	33	880,000.00
30/7/2001	219	10,000.00
30/7/2001	222	10,000.00
30/7/2001	223	7,000.00
12/7/2001	149	10,000.00
12/7/2001	150	10,000.00
12/7/2001	157	9,400.00
13/7/2001	152	10,000.00
17/7/2001	153	54,000.00
17/7/2001	158	40,000.00
16/7/2001	159	5,000.00
16/7/2001	160	2,000.00
12/7/2001	161	8,500.00
16/7/2001	167	2,000.00
17/7/2001	169	2,500.00
17/7/2001	170	4,000.00
17/7/2001	171	20,000.00
17/7/2001	174	12,000.00
16/7/2001	52	980,000.00
16/7/2001	55	50,000.00
18/7/2001	82	100,000.00
4/7/2001	13	68,000.00
9/7/2001	28	590,000.00
10/7/2001	38	65,000.00
9/7/2001	39	10,000.00
11/7/2001	40	338,250.00
11/7/2001	42	43,000.00
13/7/2001	45	100,000.00
9/7/2001	105	15,000.00
9/7/2001	101	50,000.00
11/7/2001	140	30,000.00

10/7/2001	137	90,000.00
20/7/2001	204	15,000.00
DATE	P.V. NO	AMOUNT (N)
12/7/2001	82	17,000.00
23/7/2001	78	270,000.00
23/7/2001	213	2,000.00
26/7/2001	84	10,000.00
27/7/2001	91	9,000.00
23/7/2001	79	120,000.00
23/7/2001	80	5,000.00
28/7/2001	93	930,000.00
28/7/2001	97	10,000.00
30/7/2001	98	15,000.00
9/7/2001	78	15,000.00
30/7/2001	102	160,600.00
31/7/2001	103	100,000.00
31/7/2001	106	60,000.00
31/7/2001	108	200,000.00
16/7/2001	51	200,000.00
22/7/2001	75	50,000.00
20/7/2001	66	250,000.00
20/7/2001	65	50,000.00
19/7/2001	63	30,000.00
19/7/2001	62	20,000.00
18/7/2001	60	50,000.00
16/7/2001	53	50,000.00
26/7/2001	87	225,000.00
30/7/2001	230	3,000.00
20/7/2001	208	10,000.00
17/7/2001	177	7,000.00
9/7/2001	120	10,000.00
9/7/2001	123	10,000.00
9/7/2001	129	15,000.00
13/7/2001	155	40,000.00
20/7/2001	130	4,000.00
20/7/2001	210	4,400.00
19/7/2001	201	4,000.00
20/7/2001	205	10,000.00
19/7/2001	198	4,000.00
18/7/2001	195	15,000.00
18/7/2001	186	25,000.00

18/7/2001	185	10,000.00
17/7/2001	175	1,700.00
DATE	P.V. NO	AMOUNT (N)
1/8/2001	62	150,000.00
1/8/2001	206	230,000.00
2/8/2001	151	500,000.00
2/8/2001	158	36,000.00
9/8/2001	181	600,000.00
10/8/2001	185	600,000.00
7/8/2001	164	100,000.00
7/8/2001	165	258,000.00
31/8/2001	4	60,000.00
28/9/2001	189	101,850.00
5/9/2001	17	
7/9/2001	27	419,520.00
7/9/2001	30	30,000.00
10/9/2001	43	108,000.00
12/9/2001	54	150,000.00
12/9/2001	55	470,000.00
12/9/2001	56	200,000.00
14/9/2001	61	80,000.00
14/9/2001	59	100,000.00
14/9/2001	62	200,000.00
18/9/2001	71	162,000.00
18/9/2001	72	148,000.00
20/9/2001	82	115,000.00
13/9/2001	94	6,000,000.00
20/9/2001	95	930,000.00
21/9/2001	96	6,000.00
24/9/2001	112	115,000.00
31/9/2001	116	800,000.00
28/9/2001	127	400,000.00
30/9/2001	133	300,000.00
1/9/2001	138	102,000.00
4/10/2001	188	3,000.00
5/10/2001	192	15,000.00
5/10/2001	193	2,500.00
5/10/2001	197	2,500.00
5/10/2001	198	10,000.00
5/10/2001	199	30,000.00
6/10/2001	203	20,000.00

10/10/2001	214	10,000.00
10/10/2001	209	2,200.00
DATE	P.V. NO	AMOUNT (N)
8/10/2001	206	6,000.00
11/10/2001	218	50,000.00
11/10/2001	224	10,000.00
10/10/2001	226	30,000.00
13/10/2001	232	6,000.00
15/10/2001	240	45,000.00
15/10/2001	241	27,000.00
17/10/2001	250	64,000.00
17/10/2001	251	9,800.00
18/10/2001	260	20,000.00
18/10/2001	259	18,500.00
17/10/2001	67	200,000.00
17/10/2001	69	20,000.00
18/10/2001	78	350,000.00
19/10/2001	83	15,000.00
19/10/2001	84	400,000.00
19/10/2001	96	100,000.00
19/10/2001	114	470,000.00
26/10/2001	116	300,000.00
26/10/2001	117	500,000.00
4/10/2001	185	30,000.00
4/10/2001	186	12,000.00
18/10/2001	266	25,000.00
22/10/2001	278	21,565.00
19/10/2001	280	20,000.00
20/10/2001	288	52,000.00
20/10/2001	290	20,000.00
23/10/2001	293	20,000.00
7/10/2001	66	300,000.00
23/10/2001	295	10,000.00
23/10/2001	304	10,000.00
24/10/2001	309	12,000.00
29/10/2001	332	20,000.00
TOTAL	160	26,925,653.00

The unretired Cash Advances and Imprests at the year ended December 31st, 2001 amounted to N26,925,653.00 (Twenty Six Million, Nine Hundred and Twenty Five Thousand, Six Hundred and Fifty Three naira).

2.3 CONFIRMATION OF CASH AND BANK BALANCES NOT CARRIED OUT

The Cash and Bank balances contained in the Annual Accounts for 2001 could not be substantiated, as there were no Bank Statements from any of the Banks where these accounts are maintained. Since there were no bank statements there consequently existed no Bank Reconciliation Statements. This situation has existed for long and the Office of the Accountant-General should take urgent steps to correct the anomaly. The State Government could be losing huge sums of money to posting errors from bank transactions without being detected.

As a matter of expediency and necessity, bank statements should be collected and reconciliation carried out on regular basis with all banks.

This trend if unchecked can mean that the State Government cannot give an accurate figure of its cash position if the need for such arises.

2.4 WRONG CLASSIFICATION OF EXPENDITURE ITEMS

In March 2001, payment voucher numbers 37 and 38 for eight hundred and fifty thousand naira (**N850,000.00**) and two hundred and fifty thousand naira (**N250,000.00**) respectively released for the upkeep of the Governor's Office was classified as "Special Imprest". This is a clear case of wrong classification as there was no such expenditure head or sub-head called "Special Imprest" in the approved estimate of the State. Efforts should be made to not only classify expenditures properly but also ensure that they are provided for in the year's approved estimates.

2.5 “SUBSTITUTE VOUCHERS” USED IN PLACE OF PAYMENT VOUCHERS

The use of substitute vouchers in place of payment vouchers were still observed during the year, as was the case in my 1999 and 2000 reports

It is advisable that the use of this type of documents be discontinued for the purpose of creating sanity and accountability in the use of funds. The Substitute Vouchers used in the year are shown below:

DATE	P.V.NO.	HEAD	SUBHEAD	AMOUNT (₦)
JANUARY	-	-	-	16,578.48
JANUARY	-	-	-	2,098.32
JANUARY	-	-	-	4,525.98
JANUARY	-	-	-	22,104.72
JANUARY	-	-	-	1,035,358.56
JANUARY	-	-	-	580,544.00
JANUARY	-	-	-	6,258.40
JANUARY	-	-	-	136,556.35
JANUARY	-	-	-	4,525.98
JANUARY	-	-	-	163,337.69
JANUARY	-	-	-	1,038,256.94
JANUARY	-	-	-	53,766.69
JANUARY	-	-	-	6,258.00
JANUARY	-	-	-	18,164.61
JANUARY	-	-	-	65,759.52
JANUARY	-	-	-	585,031.07

JANUARY	-	-	-	10,337.22
JANUARY	-	-	-	79,250.94
JANUARY	-	-	-	40,745.94
JANUARY	-	-	-	25,264.72
JANUARY	-	-	-	24,569.84
JANUARY	-	-	-	72,298.60
JANUARY	-	-	-	184,762.80
JANUARY	-	-	-	194.60
JANUARY	-	-	-	5,109.49
JANUARY	-	-	-	651.84
JANUARY	-	-	-	2,598.49
JANUARY	-	-	-	4,474.80
JANUARY	-	-	-	49,851.60
JANUARY	-	-	-	38,813.70
JANUARY	-	-	-	10,884.62
JANUARY	-	-	-	28,571.90
JANUARY	-	-	-	48,352.15
JANUARY	-	-	-	15,082.06
JANUARY	-	-	-	32,906.31
JANUARY	-	-	-	147,583.76
JANUARY	-	-	-	47,016.00
JANUARY	-	-	-	61,086.48
JANUARY	-	-	-	92,168.01
JANUARY	-	-	-	39,692.14
JANUARY	-	-	-	225,191.54
JANUARY	-	-	-	781,600.94
JANUARY	-	-	-	4,231.47
JANUARY	-	-	-	4,480.44
JANUARY	-	-	-	61,092.31
JANUARY	-	-	-	183,524.33

FEBRUARY	121	0420	1	63,227.32
FEBRUARY	122	0420	1	5,459.06
FEBRUARY	123	0420	1	149,499.00
FEBRUARY	190	0420	1	20,090.05
FEBRUARY	145	-	-	4,000,000.00
FEBRUARY	8	0614	PO	567,705.94
FEBRUARY	187	5491	1	74,051.00
FEBRUARY	-	0614	RC	690,433.43
FEBRUARY	6	0614	RC	417,470.85
JULY	78	0413-1	1	167,074.91
JULY	96	0419	1	614,349.19
JULY	126	0414-1	1	66,646.05
JULY	132	0419	1	639,672.82
AUGUST	17	0419	1	80,992.71
AUGUST	299	0419-3	1	432,082.01
AUGUST	39	0413	1	2,066,078.00
AUGUST	40	0422	9	213,428.04
AUGUST	48	0417	1	4,731.24
AUGUST	147	0424	1	2,000.00
AUGUST	148	0417	1	4,000.00
AUGUST	149	0416	1	2,000.00
AUGUST	199	0422	1	4,000.00
AUGUST	203	419	1	9,000.00
AUGUST	204	0420/9	1	3,000.00
AUGUST	205	0426	1	2,000.00
AUGUST	107	0419	1	806,847.76
AUGUST	44	5402	Pe	271,166.14
NOV.	16	0420	1	183,985.49
NO DATE	288	427	1	323.26

NO DATE	302	0416	1	2,511.37
NO DATE	377	0614	1	1,540.00
NO DATE	411	5491	S/ADV	35,360.00
NO DATE	429	Bank charges	-	5,393,270.00
NO DATE	-	-	-	200,000.00
NO DATE	372	0413	1	8,800.50
NO DATE	46	0415	1	698,209.90
NO DATE	374	5402	RM	363,699.66
NO DATE	371	5402	RM	624,4600.47
NO DATE	192	0415	1	40,550.00
NO DATE	193	0415	1	4,000.00
NO DATE	310	5402	RM	30,000.00
NO DATE	309	5402	RM	380,000.00
NO DATE	432	5491	C/ACH	2,000,000.00
NO DATE	369	0420	1	219,819.48
NO DATE	423	0412	2	303,000.00
NO DATE	53	5491	C/ADR	510,000.00
NO DATE	284	425-1	1	978.42
				10,816,523.06

The value of the total Substitute Vouchers used in the year amounted to ten million, eight hundred and sixteen thousand, five hundred and twenty three naira, Six kobo (**N10,816,523.06**).

PART THREE
STATEMENT OF ASSETS AND LIABILITIES AS
AT 31ST DECEMBER, 2001.

WORKING BALANCE - **N18,605,498,236.84** (Eighteen Billion, Six Hundred and Five Million, Four Hundred and Ninety Eight Thousand, Two Hundred and Three Six Naira, Eighty Four kobo). The net working balance represents the difference between the totals of the Debit balances and Credit balances of cash at Banks, Remittances within Ebonyi State, Imprest, Salary Advances, Unretired Touring Advances, Unclaimed gratuity to Retired Officers and Vehicle Refurbishing Loans, as at 31st December, 2001.

This state of liquidity is comparatively much better than last year's liquidity position which was **N1,380,116,884.18** (One Billion, Three Hundred and Eighty Million, One Hundred and Sixteen Thousand, Eight Hundred and Eighty Four Naira, Eighteen kobo).

CASH AT BANK - **N16,693,830,688.89** (sixteen billion, six hundred and ninety three million, eight hundred and thirty thousand, six hundred and eighty eight naira, eighty nine kobo). This figure is a representation of the net cash positions of the accounts maintained by the Treasury Headquarters and the Ten Sub-treasuries in the State. However, there was no evidence of a Board of Survey certificate issued in respect of any of these balances from any of the sub-treasuries

as well as the Treasury Headquarters, submitted to the Office of the State Auditor-General for confirmation.

REMITTANCES WITHIN EBONYI STATE:- (N1,088,112,624.31) (one billion, eighty eight million, one hundred and twelve thousand, six hundred and twenty four naira, thirty one kobo). This amount is a credit balance and represents the cash in transit at the year ended 31st December, 2001.

IMPREST - N12,412,011.72 (twelve million, four hundred and twelve thousand, and Eleven naira, seventy two kobo). This represents the total unretired imprests given to the various Ministries, Departments and other establishments of government as at 31st December, 2001.

MISCELLANEOUS PERSONAL ADVANCES - N542,907,165.84 (Five hundred and forty two million, nine hundred and seven thousand, one hundred and sixty five naira, eighty four kobo), represent the sum of unretired Salary Advances, Touring Advances, and Vehicle Refurbishing Loans yet to be retired as at the close of work on 31st December, 2001. The continued non-retirement and refund of advances and loans respectively on or before the close of business as at 31st December of every year is not healthy and depicts financial indiscipline.

GRATUITY TO RETIRED OFFICERS:- N6,578,033.57 (Six Million, Five Hundred and Seventy Eight Thousand, Thirty Three Naira, Fifty Seven Kobo). By the end of the financial year as at 31st December, 2001, the amount stated above remained unclaimed gratuity to retired officers.

LIABILITIES

CAPITAL DEVELOPMENT FUND ACCOUNT:- N12,466,093,967.74 (Twelve Billion, Four Hundred and Sixty Six Million, and Ninety Three Thousand, Nine Hundred and Sixty Seven Naira, Seventy Four kobo). This is a credit balance and can go to suggest that spending could have been of prudent nature.

DEPOSIT: - N5,383,557.21 (Five Million, Three and Eighty Three Thousand, Five Hundred and Fifty Seven Naira, Twenty One Kobo). This is the Station Deposit Account that arose from the credit balance of **N9,008,884.56** (Nine Million, and Eight Thousand, Eight Hundred and Eighty Four Naira, Fifty Six Kobo) and the overdrawn amount of **N3,625,327.35** (Three Million, Six Hundred and Twenty Five Thousand, Three Hundred and Twenty Seven Naira, Thirty Five Kobo), in three deposit account heads 5463, 5468 and 5469.

The Accountant-General has been requested to furnish me with details of the reasons for the over withdrawal or give evidence of his recovery bids. His reply is still being awaited as at the time of writing this report.

TREASURY CLEARANCE:- N60,626.64 (Sixty Thousand, Six Hundred and Twenty Six Naira, Sixty Four Kobo). This amount shows the total indebtedness of the government of Ebonyi State as a result of Inter State transactions with the Accountant-General of the Federation and the Accountant-General of Abia State as at 31st December, 2001.

This is shown thus:-

Federal Government:	2,085.00
Abia State:	<u>58,541.64</u>
	<u>N 60,626.64</u>

This amount has continued to appear in my previous reports. It is necessary to write the figure off from the books.

INHERITED (INTERNATIONAL) LOANS

This Office is aware of a huge sum of money representing the Ebonyi State Government's portion of International credits inherited from our mother States and refund/servicing of which is being made from our share of Federation account on monthly basis.

Incidentally, the Office of the Accountant-General is yet to disclose same in the Annual Account of the State Government.

Efforts should be made by Office of the Accountant-General to reach the Debt Management Office (DMO), Abuja for regular details, and reflection of same in the State Government annual account.

PART FOUR
APPROPRIATION AUDIT

2001 RECURRENT EXPENDITURE

HEAD	PARTICULARS	BUDGETED	ACTUAL	VARIANCE
412	Government House	374,750,266.00	408,882,618.92	(34,132,352.92)
413	S.S.G's Office	97,326,800.00	106,190,388.89	(8,863,588.89)
414	Office of the Head of Service	538,546,020.00	587,520,656.31	(48,974,636.31)
415	Min. of Agric. & Nat. Resources	176,976,530.00	193,524,540.00	(16,548,010.51)
416	Min. of Commerce & Industry	62,947,900.00	68,477,914.33	(5,530,014.33)
417	Min. of Culture & Tourism	44,527,090.00	48,629,243.52	(4,102,153.52)
418	Min. of Education	1,293,712,630.00	1,410,744,278.68	(117,031,648.68)
419	Min. of Finance	809,961,810.00	883,265,851.54	(73,304,041.54)
420	Health of Health	394,924,680.00	430,716,156.82	(35,791,476.82)
421	Min. of Information	185,753,080.00	202,456,442.38	(16,703,362.38)
422	Min. of Justice	32,558,870.00	35,727,607.48	(3,168,737.48)
423	Min. of Lands & Housing	51,782,840.00	56,568,711.84	(4,785,871.84)
424	Min. of Rural Development	27,859,340.00	30,269,223.00	(2,409,883.00)
425	Min. of Works & Transport	182,655,480.00	198,982,924.98	(16,327,444.98)
426	Min. of Women Affairs	16,550,820.00	17,863,803.74	(1,312,983.74)
427	Min. of Youth Dev. & Sports	38,223,110.00	41,682,208.72	(3,459,098.72)
428	Audit Department	34,325,540.00	37,216,257.79	(2,890,717.79)
429	Civil Service Commission	18,130,030.00	19,848,670.82	(1,718,640.82)
430	Local Govt. Service Commission	7,213,790.00	7,939,468.33	(725,678.33)
431	Ebonyi State House of Assembly	161,308,420.00	175,660,736.76	(14,352,316.76)

432	Judiciary	-	-	-
433	Judiciary Service Commission	-	-	-
	TOTAL	4,550,035,046.00	4,962,167,705.36	(412,132,659.36)

This year's recurrent expenditure as recorded under the above expenditure heads was not palatable as none of the heads spent within the expenditure provisions, but all above them. The total expenditure excess or over spending for the expenditure heads 412 – 433 was **N412,132,659.36** (Four Hundred and Twelve Million, One Hundred and Thirty Two Thousand, Six Hundred and fifty Nine naira, Thirty Six Kobo). This over-expenditure was contributed by each of the listed expenditure heads. Expenditure Head 412 Government House over shot its expected expenditure of **N374,750,266.00** (Three Hundred and Seventy Four Million, Seven Hundred and Fifty Thousand, Two Hundred and Sixty Six naira) by **N34,132,352.92** (Thirty Four Million, One Hundred and Thirty Two Thousand, Three Hundred and Fifty Two naira, Ninety Two kobo) when it actually spent **N408,882,618.92** (Four Hundred and Eight Million, Eight Hundred and Eighty Two Thousand, Six Hundred and Eighteen naira, Ninety Two kobo).

Expenditure Head 413 **SSG's Office** was expected to spend **N97,326,800.00** (Ninety Seven Million, Three Hundred and Twenty Six thousand, Eight Hundred Thousand naira) as provided in the budget estimates, but it spent **N106,190,388.89** (One Hundred and Six Million, One Hundred and Ninety Thousand, Three Hundred and Eighty Eight Naira, Eighty Nine Kobo) creating an excess expenditure of **N8,863,588.89** (Eight Million, Eight Hundred and Sixty Three Thousand, Five Hundred and Eighty Eight Naira, Eighty Nine kobo).

Expenditure Head 414 **Office of the Head of Service** was provided **N538,546,020.00** (Five Hundred and Thirty Eight Million, Five Hundred and Forty Six Thousand, Twenty Naira) as expected expenditure in the 2001 budget, but the Office gulped **N587,520,656.31** (Five Hundred and eighty Seven Million, Five

Hundred and Twenty Thousand, Six Hundred and Fifty Six Naira, thirty One kobo). This created an excess expenditure of **N48,974,636.31** (Forty Eight Million, Nine Hundred and Seventy Four Thousand, Six Hundred and Thirty Six Naira, Thirty One Kobo).

Expenditure Head 415 **Ministry of Agriculture and Natural Resources** spent in actual terms **N193,524,540.51** (One Hundred and Ninety Three Million, Five Hundred and Twenty Four Thousand, Five Hundred and Forty Naira, Fifty One Kobo) against the budgetary provision of **N176,976,530.00** (One Hundred and Seventy Six Million, Nine Hundred and Seventy Six Thousand, Five Hundred and Thirty Naira). The result is that expenditure in excess of the provision made by this Ministry was made to the tune of **N16,548,010.51** (Sixteen Million, Five Hundred and Forty Eight Thousand, Ten Naira, Fifty One Kobo).

Expenditure Head 416 **Ministry of Commerce and Industry** was provided for in the years budget an expenditure of **N62,947,900.00** (Sixty Two Million, Nine Hundred and Forty Seven Thousand, Nine Hundred Naira). This expenditure estimate was surpassed by **N5,530,014.33** (Five Million, Five Hundred and Thirty Thousand and Fourteen Naira, Thirty Three Kobo) as it actually spent **N68,477,914.33** (Sixty Eight Million, Four Hundred and Seventy Seven Thousand, Nine Hundred and Fourteen Naira, Thirty Three Kobo).

Expenditure Head 417 **Ministry of Culture and Tourism**. This Ministry had an estimate to spend, according to the 2001 budget, the sum of **N44,527,090.00** (Forty Four Million, Five Hundred and Twenty Seven Thousand and Ninety Naira), but its actual expenditure shot up to **N48,629,243.52** (Forty Eight Million, Six Hundred and Twenty Nine Thousand, Two Hundred and Forty Three Naira, Fifty Two Kobo), leaving in the fallout an expenditure of **N4,102,153.52** (Four Million,

One Hundred and Two Thousand, One Hundred and Fifty Three Naira, Fifty Two Kobo) above the provided figure.

The expenditure Head 418 **Ministry of Education** was in the budget estimate expected to spend the sum of **N1,293,712,630.00** (One Billion, Two Hundred and Ninety Three Million, Seven Hundred and Twelve Thousand, Six hundred and Thirty Naira), but at the end of the day, the Ministry's recurrent expenditure hit the Mountain tops, spending **N1,410,744,278.69** (One Billion, Four Hundred and Ten Million, Seven Hundred and Forty Four Thousand, Two Hundred and Seventy Eight Naira and Sixty Nine Kobo). It incurred an excess expenditure of **N117,031,648.68** (One Hundred and Seventeen Million, and Thirty One Thousand, Six Hundred and Forty Eight Naira, Sixty Eight Kobo).

Expenditure Head 419 **Ministry of Finance** spent in actual measures, the sum of **N883,265,851.54** (Eight Hundred and Eighty Three Million, Two Hundred and Sixty Five Thousand, Eight Hundred and Fifty One Naira, Fifty Four Kobo), but its budgetary provision in the year 2001 budget estimates gave it **N809,961,810.00** (Eight Hundred and Nine Million, Nine Hundred and Sixty One Thousand, Eight Hundred and Ten Naira). This means that an excess expenditure recorded in this Ministry is **N73,304,014.54** (Seventy Three Million, Three Hundred and Four Thousand and Fourteen Naira, Fifty Four Kobo).

Expenditure Head 420 **Ministry of Health** was expected, according to the budget estimates, to spend **N394,924,680.00** (Three Hundred and Ninety Four Million, Nine Hundred and Twenty Four Thousand, Six Hundred and Eighty Naira), but it spent **N430,716,156.82** (Four Hundred and Thirty Million, Seven Hundred and Sixteen Thousand, One Hundred and Fifty Six Naira, Eighty Two Kobo) leaving behind an excess expenditure of **N35,791,476.82** (Thirty Five Million, Seven Hundred and Ninety One Thousand, Four Hundred and Seventy Six naira, Eighty Two Kobo).

Expenditure Head 421 **Ministry of Information** was in the budgetary estimates expected to spend **N185,753,080.00** (One Hundred and Eighty Five Million, Seven Hundred and Fifty Three Thousand and Eighty Naira), but it eventually spent **N202,456,442.38** (Two Hundred and Two Million, Four Hundred and Fifty Six Thousand, Four Hundred and forty Two Naira, Thirty Eight Kobo). This created an expenditure in excess of the budget of **N16,703,362.38** (Sixteen Million, Seven Hundred and Three Thousand, Three Hundred and Sixty Two Naira and Thirty Eight Kobo).

Expenditure Head 422 **Ministry of Justice** spent **N35,727,607.48** (Thirty five Million, Seven Hundred and Twenty Seven Thousand, Six Hundred and Seven Naira, Forty Eight Kobo) instead of an estimated **N32,558,870.00** (Thirty Two Million, Five Hundred and Fifty Eight Thousand, Eight Hundred and Seventy Naira), forming in effect an excess expenditure of **N3,168,737.48** (Three Million, One Hundred and Sixty Eight Thousand, Seven Hundred and Thirty Seven Naira, Forty Eight Kobo).

Expenditure Head 423 **Ministry of Lands and Housing** was estimated in the budget for the year to spend **N51,782,840.00** (Fifty One Million, Seven Hundred and Eighty Two Thousand, Eight Hundred and Forty Naira) but it spent in its stead the sum of **N56,568,711.84** (Fifty Six Million, Five Hundred and Sixty Eight Thousand, Seven Hundred and Eleven Naira, Eighty Four Kobo). Consequently an excess expenditure of **N4,785,871.84** (Four Million, Seven Hundred and Eighty Five Thousand, Eight Hundred and Seventy One Naira, Eighty Four Kobo) was incurred.

Expenditure Head 424 **Ministry of Rural Development** was expected, as contained in the budget estimates for the year, to spend **N27,859,340.00** (Twenty Seven Million, Eight Hundred and Fifty Nine Thousand, Three Hundred and Forty

Naira) but ended up in real terms spending **N30,269,223.00** (Thirty Million, Two Hundred and Sixty Nine Thousand, Two Hundred and Twenty Three Naira), leaving in its trail an excess expenditure of **N2,409,883.00** (Two Million, Four Hundred and Nine Thousand, Eight Hundred and Eighty Three Naira).

Expenditure Head 425 **Ministry of Works and Transport** spent during the year in question, the sum of **N198,982,924.98** (One Hundred and Ninety Eighty Million, Nine Hundred and Eighty Two Thousand, Nine Hundred and Twenty Four Naira, Ninety Eight Kobo). This was against the budgetary expenditure allocation of **N182,655,480.00** (One Hundred and Eighty Two Million, Six Hundred and Fifty Five Thousand, Four Hundred and Eighty Naira). An excess expenditure therefore of **N16,327,444.98** (Sixteen Million, Three Hundred and Twenty Seven Thousand, Four Hundred and Forty Four Naira, Ninety Eight Kobo) was made.

Expenditure Head 426 **Ministry of Women Affairs**, had a budgetary provision of **N16,550,820.00** (Sixteen Million, Five Hundred and Fifty Thousand, Eight Hundred and Twenty Naira), but this Ministry at the end spent **N17,863,803.74** (Seventeen Million, Eight Hundred and Sixty Three Thousand, Eight Hundred and Three Naira, Seventy Four Kobo), resulting in **N1,312,983.74** (One Million, Three Hundred and Twelve Thousand, Nine Hundred and Eighty Three Naira, Seventy Four Kobo) excess expenditure.

Expenditure Head 427 **Ministry of Youths Development and Sports** by the 2001 budget estimates was to spend **N38,223,110.00** (Thirty Eight Million, Two Hundred and Twenty Three Thousand, One Hundred and Ten Naira), but spent instead **N41,682,208.72** (Forty One Million, Six Hundred and Eighty Two Thousand, Two hundred and Eight Naira, Seventy Two Kobo). An excess expenditure of **N3,459,098.72** (Three Million, Four Hundred and Fifty Nine

Thousand and Ninety Eight Naira, Seventy Two Kobo), therefore, was recorded at the end of the year.

Expenditure Head 428 **State and Local Government Audit Departments**, which comprises the State Audit and Local Government Area Audit were provided for in the budget, the sum of **N34,325,540.00** (Thirty Four Million, Three Hundred and Twenty Five thousand, Five Hundred and Forty Naira), but actual expenditure recorded by these departments was **N37,216,257.79** (Thirty Seven Million, Two Hundred and Sixteen Thousand, Two Hundred and Fifty Seven Naira, Seventy Nine Kobo). The effect was an expenditure in excess of the expected by **N2,890,717.79** (Two Million, Eight Hundred and Ninety Thousand, Seven Hundred and Seventeen Naira, Seventy Nine Kobo).

Expenditure Head 429 **Civil Service Commission** was provided for in the budget estimates of 2001 to spend the sum of **N18,130,030.00** (Eighteen Million, One Hundred and Thirty thousand and Thirty Naira), but its actual expenditure at the end of the year amounted to **N19,848,670.82** (Nineteen Million, Eight Hundred and Forty Eight Thousand, Six Hundred and Seventy Naira, Eighty Two kobo), leaving in its wake an excess expenditure of **N1,718,640.82** (One Million, Seven Hundred and Eighteen Thousand, Six Hundred and Forty Naira, Eighty Two kobo).

Expenditure Head 430 **Local Government Service Commission** was estimated in the budget for 2001 to spend **N7,213,790.00** (Seven Million, Two Hundred and Thirteen Thousand, Seven Hundred and Ninety Naira). But the actual expenditure recorded under this heading was **N7,939,468.33** (Seven Million, Nine Hundred and Thirty Nine Thousand, Four Hundred and Sixty Eight Naira, Thirty Three kobo). This amounted to an expenditure in excess of the budgeted figure of **N725,678.33** (Seven Hundred and Twenty Five Thousand, Six Hundred and Seventy Eight Naira, Thirty Three kobo).

Expenditure Head 431 **Ebonyi State House of Assembly**. The House had a budgetary provision of **N161,308,420.00** (One Hundred and Sixty One Million, Three Hundred and Eight Thousand, Four Hundred and Twenty Naira). The actual expenditure made by this House was **N175,660,736.76** (One Hundred and Seventy Five Million, Six Hundred and Sixty Thousand, Seven Hundred and Thirty Six Niara, Seventy Six kobo). This amounted to an excess expenditure of **N14,352,316.76** (Fourteen Million, Three Hundred and Fifty Two Thousand, Three Hundred and Sixteen Naira, Seventy Six kobo).

Expenditure Heads 432 **Judiciary** and 433 **Judicial Service Commission** both had no budgetary provisions and no actual expenditures.

2001 RECURRENT REVENUE

HEAD	DESCRIPTION	ESTIMATE ₦	ACTUAL ₦	VARIANCE ₦
0401	TAXES	39,520,080.00	74,629,725.28	35,109,645.28
0402	FINE & FEES	28,220,680.00	45,780,508.52	17,559,828.52
0403	LICENCES	7,032,700.00	3,762,138.00	(3,270,562.00)
0404	EARNINGS & SALES	4,924,120.00	4,368,554.45	(555,565.55)
0405	RENT ON GOVERNMENT PROPERTY	1,204,480.00	827,844.17	(376,635.83)
0406	INTEREST REPAYMENT/DIVIDEND	3,182,690.00	511,286.73	(2,671,403.27)
0407	REIMBURSEMENT	155,915,250.00	43,671,475.60	(112,243,774.40)
0408	MISCELLANEOUS	1,204,480.00	3,762,582.68	2,558,102.68
0409	STATUTORY ALLOCATION	5,606,180,110.00	6,448,279,927.19	842,099,817.19
	TOTAL	5,847,384,590.00	6,625,594,042.62	778,209,452.60

Recurrent revenue in 2001 appreciated in some revenue earning areas like Taxes, Fines and Fees, Miscellaneous and the Statutory Allocation from the Federation Account. Revenue from Taxes was estimated in the 2001 budget at **N39,520,080.00** (Thirty Nine Million, Five Hundred and Twenty Thousand, and Eighty naira). Interestingly, actual revenue got from the revenue head of 0401 - taxes was **N74,629,725.28** (Seventy Four Million, Six Hundred and Twenty Nine Thousand, Seven Hundred and Twenty Five Naira, Twenty Eight kobo). This is 1.88% appreciation from the budgeted figure. This can equally be attributed to an increase in the efforts of the revenue collecting authority and the skill and efficiency put in by its staff. However, budgetary figures should be close to reality so that too wide gaps are not created between the estimates and the actual. Revenue head of 0402 - Fines and Fees as provided in the budget were to yield

N28,220,680.00 (Twenty Eight Million, Two hundred and Twenty Thousand, Six Hundred and Eighty Naira) but actual collections turned out to be close to twice the budgetary provision when it yielded **N45,780,508.52** (Forty Five Million, Seven Hundred and Eighty Thousand, Five Hundred and Eight Naira, Fifty Two kobo). The two revenue heads **Taxes and Fines and Fees** had excess revenue from expectation of **N35,109,645.28** (Thirty Five Million, One Hundred and Nine Thousand, Six Hundred and Forty Five Naira, Twenty Eight kobo) and **N17,559,828.52** (Seventeen Million, Five Hundred and Fifty Nine Thousand, Eight Hundred and Twenty Eight Naira, Fifty Two kobo) respectively.

Two other revenue heads - 0408 and 0409 (Miscellaneous revenue and Statutory Allocation from the Federation Accounts) yielded revenue above the provisions in the year 2001 budget estimates. While the budget expected a Miscellaneous revenue of **N1,204,480.00** (One Million, Two Hundred and Four Thousand, Four Hundred and Eighty Naira), the actual achieved was **N3,762,582.68** (Three Million, Seven Hundred and Sixty Two Thousand, Five Hundred and Eighty Two Naira, Sixty Eight kobo). This is **N2,558,102.68** (Two Million, Five Hundred and Fifty Eight Thousand, One Hundred and Two Naira, Sixty Eight kobo) in excess of the amount estimated in the budget.

The Statutory Allocation from the federation account was estimated to be **N5,606,180,110.00** (Five Billion, Six Hundred and Six Million, One Hundred and Eighty Thousand, One Hundred and Ten Naira), but actual amount received was **N6,448,279,927.19** (Six Billion, Four Hundred and Forty Eight Million, Two Hundred and Seventy Nine Thousand, Nine Hundred and Twenty Seven Naira, Nineteen kobo), yielding **N842,099,817.19** (Eight Hundred and Forty Two Million, Ninety Nine Thousand, Eight Hundred and Seventeen Naira, Nineteen Kobo) above the estimation of the budget under that head, 0409 - Statutory Allocation.

Other revenue heads 0403 – **Licences**, 0404 **Earning & Sales**, 0405 Rent on Government Property, 0406 Interest Repayment/Dividend and 0407 Reimbursement fell grossly below the provision of this year’s budget. The government expected a revenue worth **N7,032,700.00** (Seven Million, Thirty Two Thousand, Seven Hundred Naira) from Licences, but actually realized **N3,762,138.00** (Three Million, Seven Hundred and Sixty Two Thousand, One Hundred and Thirty Eight Naira). This gave a revenue shortfall from Licences of **N3,270,562.00** (Three Million, Two Hundred and Seventy Thousand, Five Hundred and Sixty Two Naira).

Revenue head 0404 **Earning & Sales** expected to yield **N4,924,120.00** (Four Million, Nine Hundred and Twenty Four Thousand, One Hundred and Twenty Naira), realized **N4,368,554.45** (Four Million, Three Hundred and Sixty Eight Thousand, Five hundred and Fifty Four Naira, Forty Five kobo) giving room to a short-fall from that head of **N555,565.55** (Five Hundred and Fifty Five Thousand, Five Hundred and Sixty Five Naira, Fifty Five kobo).

Expectation from the revenue head 0405 **Rent on Government Property** as provided by the budget was **N1,204,480.00** (One Million, Two Hundred and Four Thousand Four Hundred and Eighty Naira), but the actual revenue realized from this revenue head was only **N827,844.17** (Eight Hundred and Twenty Seven Thousand, Eight Hundred and Forty Four Naira, Seventeen kobo). This amounted to a revenue short-fall, obtained from this source, of **N376,635.83** (Three Hundred and Seventy Six Thousand, Six Hundred and Thirty Five Naira, Eighty Three kobo).

From the revenue head 0406 **Interest Repayment/Dividend** the expectation from the budget estimates for the year 2001 was **N3,182,690.00** (Three Million, One hundred and Eighty Two Thousand, Six Hundred and Ninety Naira), but that much

was not realized as only **N511,286.73** (Five Hundred and Eleven Thousand, Two Hundred and Eighty Six Naira, Seventy Three kobo) was realized, causing a whopping short-fall from that revenue head, of **N2,671,403.27** (Two million, Six Hundred and Seventy One Thousand, Four Hundred and Three Naira, Twenty Seven Kobo).

Revenue expectations from head 0407 **Reimbursement** was much expected to generate **N155,915,250.00** (One Hundred and Fifty Five Million, Nine Hundred and Fifteen Thousand, Two Hundred and Fifty Naira) but only as low as **N43,671,475.60** (Forty Three Million, Six Hundred and Seventy One Thousand, Four Hundred and Seventy Five Naira, Sixty kobo) was realised. This actual realization is only 28% of the amount, which was expected and **N112,243,774.40** (One Hundred and Twelve Million, Two Hundred and Forty Three Thousand, Seven Hundred and Seventy Four Naira, Forty Kobo) short-fall.

The reason for this awful result could be lack of drive and interest on the side of the Personnel who should or were saddled with the responsibility of seeing that the expectations from these revenue heads were at least met if not exceeded.

STATEMENT OF PERSONNEL COSTS

HEAD	DESCRIPTIONS	ESTIMATED 2001 ₦	ACTUAL 2001 ₦	VARIANCE ₦
412	Government House	82,935,350.00	236,243,090.67	(153,307,740.67)
413	S.S.G's Office	62,757,420.00	67,080,340.43	(4,322,920.43)
414	Office of the Head of Service	18,224,210.00	11,413,418.60	6,810,791.40
415	Min. of Agric. & Nat. Resources	148,677,090.00	129,395,184.07	19,281,905.93
416	Min. of Commerce & Industry	52,451,930.00	45,489,151.16	6,962,778.84
417	Min. of Culture & Tourism	31,419,250.00	5,708,928.38	25,710,321.62
418	Min. of Education	1,106,312,300.00	1,064,966,190.51	41,346,109.49
419	Min. of Finance	84,480,580.00	65,119,147.77	19,361,432.23
420	Health of Health	352,157,040.00	366,043,394.55	(13,886,354.55)
421	Min. of Information	104,822,530.00	71,211,827.20	33,610,702.80
422	Min. of Justice	25,509,270.00	17,065,005.39	8,444,264.61
423	Min. of Lands & Housing	40,922,890.00	25,574,122.28	15,348,767.72
424	Min. of Rural Development	22,097,060.00	8,747,427.19	13,349,632.81
425	Min. of Works & Transport	115,746,240.00	79,327,822.17	36,418,417.83
426	Min. of Women Affairs	8,761,620.00	26,415,461.68	(17,653,841.68)
427	Min. of Youth Dev. & Sports	13,000,930.00	23,082,692.06	(10,081,762.06)
428	Audit Department	18,708,860.00	9,956,606.37	8,752,253.63
429	Civil Service Commission	11,241,220.00	15,431,326.06	(4,190,106.06)
430	Local Govt. Service Commission	947,390.00	5,190,234.30	(4,242,844.30)
431	Ebonyi State House of Assembly	73,583,050.00	82,919,625.91	(9,336,575.91)
432	Judiciary	-	-	-
433	Judiciary Service Commission	-	-	-
	TOTAL	2,374,756,230.00	2,356,380,994.75	18375233.25

The personnel costs provided for in the 2001 budget rose above the budgeted figures in eight heads, namely 412 Government House, 413 SSG's Office, 420 Ministry of Health, 426 Ministry of Women Affairs, 427 Ministry of Youths Development and Sports, 429 Civil Service Commission, 430 Local Government Service Commission and 431 the Ebonyi State House of Assembly. The following amounts stood against the heads as stated here above: Government House **N153,307,740.67** (One Hundred and Fifty Three Million, Three Hundred and Seven Thousand, Seven Hundred and forty Naira Sixty Seven kobo); Secretary to the State Government (S.S.G.) **N4,322,920.43** (Four Million, Three hundred and Twenty Two Thousand, Nine Hundred and Twenty naira, Forty Three kobo); Ministry of Health **N13,886,354.55** (Thirteen Million, Eight Hundred and Eight Six Thousand, Three hundred and Fifty Four Naira, Fifty Five kobo); Ministry of Women Affairs **N17,653,841.68** (Seventeen Million, Six Hundred and Fifty Three Thousand, Eight Hundred and Forty One Naira, Sixty Eight kobo); Ministry of Youths & Sports **N10,081,762.06** (Ten Million and Eighty One Thousand, Seven Hundred and Sixty Two Naira, Six kobo); Civil Service Commission **N4,190,106.06** (Four Million, One Hundred and Ninety Thousand, One Hundred and Six Naira, Six kobo); Local Government Service Commission **N4,242,844.30** (Four Million, Two Hundred and Forty Two Thousand, Eighty Hundred and Forty Four Naira, Thirty kobo); and Ebonyi State House of Assembly **N9,336,575.91** (Nine Million, Three Hundred and Thirty Six Thousand, Five Hundred and Seventy Five Naira, Ninety One Kobo). Altogether, an excess expenditure of **N217,022,145.70** (Two Hundred and Seventeen Million, Twenty Two Thousand, One Hundred and Forty Five Naira, Seventy kobo) was recorded in the above mentioned areas.

Funds were conserved in the other heads such as 414 Office of the Head of Service; 415 Ministry of Agriculture and Natural resources, 416 Ministry of Commerce and Industry, 417 Ministry of Culture and Tourism, 418 Ministry of

Education, 419 Ministry of Finance; 421 Ministry of Information, 422 Ministry of Justice, 423 Ministry of Lands and Housing, 424 Ministry of Rural Development, 425 Ministry of Works and Transport, 428 Audit Department, in the following amounts respectively **N6,810,791.40** (Six Million, Eight Hundred and Ten Thousand, Seven Hundred and Ninety One Naira, Forty kobo), **N19,281,905.93** (Nineteen Million, Two Hundred and Eighty One Thousand, Nine Hundred and Five Naira, Ninety Three kobo), **N6,962,778.84** (Six Million, Nine Hundred and Sixty Two Thousand, Seven Hundred and Seventy Eight Naira, Eighty Four kobo), **N25,710,321.62** (Twenty Five million, Seven Hundred and Ten Thousand, Three Hundred and Twenty One Naira, Sixty Two kobo), **N41,346,109.49** (Forty One Million, Three Hundred and Forty Six Thousand, One Hundred and Nine Naira, Forty Nine kobo), **N19,361,432.23** (Nineteen Million, Three Hundred and Sixty One Thousand, Four Hundred and Thirty Two Naira, Twenty Three kobo), **N33,610,702.80** (Thirty Three Million, Six Hundred and Ten Thousand, Seven Hundred and Two Naira, Eighty kobo), **N8,444,264.61** (Eight Million, Four Hundred and Forty Four Thousand, Two Hundred and Sixty Four Naira, Sixty One kobo), **N15,348,767.72** (Fifteen Million, Three Hundred and Forty Eight Thousand, Seven Hundred and Sixty Seven Naira, Seventy Two kobo), **N13,349,632.81** (Thirteen Million, Three Hundred and Forty Nine Thousand, Six Hundred and Thirty Two Naira, Eighty One kobo), **N36,418,417.83** (Thirty Six Million, Four Hundred and Eighteen Thousand, Four Hundred and Seventeen Naira, Eighty Three kobo) and **N8,752,253.63** (Eight Million, Seven Hundred and Fifty Two Thousand, Two Hundred and Fifty Three Naira, Sixty Three kobo).

On the whole, These amounted to **N235,397,378.90** (Two Hundred and Thirty Five Million, Three Hundred and Ninety Seven Thousand, Three Hundred and Seventy Eight Naira, Ninety kobo). The Table on personnel costs puts these clearer.

STATEMENT OF OVERHEAD COSTS FOR THE YEAR ENDED 31ST

DECEMBER, 2001:-

HEAD	DESCRIPTION	ESTIMATED 2001 ₦	ACTUAL 2001 ₦	VARIANCE ₦
412	Government House	291,814,910.00	576,700,488.49	(284,885,578.49)
413	S.S.G's Office	34,569,380.00	68,262,506.80	(33,693,126.80)
414	Office of the Head of Service	124,223,010.00	245,509,636.53	(121,286,626.53)
415	Min. of Agric. & Nat. Resources	28,299,440.00	56,493,109.08	(28,193,669.08)
416	Min. of Commerce & Industry	10,495,970.00	21,184,915.90	(10,688,945.90)
417	Min. of Culture & Tourism	13,107,840.00	25,892,677.99	(12,784,837.99)
418	Min. of Education	187,400,330.00	370,500,640.36	(183,100,310.36)
419	Min. of Finance	146,981,230.00	290,468,735.84	(143,487,505.84)
420	Health of Health	42,766,640.00	84,504,275.66	(41,737,635.66)
421	Min. of Information	80,930,550.00	160,063,809.05	(79,133,259.05)
422	Min. of Justice	7,049,600.00	14,123,277.27	(7,073,677.27)
423	Min. of Lands & Housing	10,859,950.00	21,420,303.86	(10,560,353.86)
424	Min. of Rural Development	5,762,280.00	9,658,906.13	(3,896,626.13)
425	Min. of Works & Transport	66,919,240.00	132,280,028.34	(65,360,788.34)
426	Min. of Women Affairs	7,789,200.00	15,300,217.04	(7,511,017.04)
427	Min. of Youth Dev. & Sports	25,222,180.00	49,902,246.35	(24,680,066.35)
428	Audit Department	13,593,080.00	26,834,226.81	(13,241,146.81)
429	Civil Service Commission	2,707,190.00	5,178,534.10	(2,471,344.10)
430	Local Govt. Service Commission	2,739,510.00	5,413,922.95	(2,674,412.95)
431	Ebonyi State House of Assembly	87,725,730.00	174,187,086.32	(86,461,716.32)
432	Judiciary	-	-	-
433	Judiciary Service Commission	-	-	-
	TOTAL	1,190,956,900.00	2,353,879,544.87	(1,162,922,644.87)

Overhead cost estimates for heads 412 Government House; 413 SSG's Office; 414 Office of the Head of Service; 415 Ministry of Agriculture and Natural Resources, 416 Ministry of Commerce and Industry; 417 Ministry of Culture and Tourism; 418 Ministry of Education; 419 Ministry of Finance; 420 Ministry of Health; 421 Ministry of Information; 422 Ministry of Justice; 423 Ministry of Lands & Housing; 424 Ministry of Rural Development; 425 Ministry of Works and Transport; 426 Ministry of Women Affairs; 427 Ministry of Youths Development & Sports; 428 Audit Department; 429 Civil Service Commission; 430 Local Government Service Commission and 431 Ebonyi State House of Assembly were provided for in the year's budget estimates.

For 432 Heads Judiciary and 433 Judicial Service Commission, there were no estimates for them and for actual operations, there were no expenses made under them. The statement of the overhead costs show a whopping sum of **N1,162,922,644.87** (One Billion, One hundred and Sixty Two Million, Nine Hundred and Twenty Two Thousand, Six Hundred and Forty Four Naira, Eighty Seven kobo) incurred in excess of actual results. The tables explain it. This arose from total overheads compared with budgeted and actual overheads spent by the Ministries and , Non-Ministrial Departments with an actual expenditure of **N2,353,879,544.87** (Two Billion, Three Hundred and Fifty Three Million, Eight Hundred and Seventy Nine Thousand, Five Hundred and Forty Four Naira, Eighty Seven kobo) viewed against the budgeted figures of **N1,190,956,900.00** (One Billion, One Hundred and Ninety Million, Nine Hundred and Fifty Six Thousand, Nine Hundred Naira).

GRANTS AND SUBVENTIONS TO PARASTATALS:-

The overall expected grants/subventions to the Government House, Secretary to the State Government Office, and the Ministries was **N1,865,610,040.00** (One Billion, Eight Hundred and Sixty Five Million, Six Hundred and Ten Thousand,

Forty Naira), but actual grants/subventions for the year amounted to **N639,777,600.00** (Six hundred and Thirty Nine Million, Seven Hundred and Seventy Seven Thousand, Six Hundred Naira), which was only 34% of the budgeted and a conservation of funds by the government of **N1,225,832,439.94** (One Billion, Two Hundred and Twenty Five Million, Eight Hundred and Thirty Two Thousand, Four Hundred and Thirty Nine Naira, Ninety Four kobo). The table below explains better.

GRANTS AND SUBVENTIONS TO MINISTRIES AND PARASTATALS

HEAD	DESCRIPTIONS	ESTIMATED 2001 ₦	ACTUAL 2001 ₦	VARIANCE ₦
412	Government House	9,000,000.00	3,134,910.24	5,865,089.76
413	S.S.G's Office	20,300,000.00	6,397,776.00	13,902,224.00
415	Min. of Agric. & Nat. Resources	56,200,000.00	19,193,328.00	37,006,672.00
416	Min. of Commerce & Industry	27,700,000.00	9,532,686.24	18,167,313.76
417	Min. of Culture & Tourism	20,420,000.00	6,397,776.00	14,022,224.00
418	Min. of Education	1,221,910,020.00	420,717,749.76	801,192,270.24
420	Health of Health	281,390,000.00	95,966,640.00	185,423,360.00
421	Min. of Information	127,000,000.00	43,952,721.12	83,047,278.88
423	Min. of Lands & Housing	12,000,010.00	3,838,665.00	8,161,344.40
425	Min. of Works & Transport	51,500,000.00	17,849,795.04	33,650,204.90
427	Min. of Youth Dev. & Sports	38,190,010.00	12,795,552.00	25,394,458.00
	TOTAL	1,865,610,040.00	639,777,600.06	1,225,832,439.94

CONSOLIDATED REVENUE FUND CHARGES

HEAD	DESCRIPTIONS	ESTIMATED 2001 ₦	ACTUAL 2001 ₦	VARIANCE ₦
414	Office of the Head of Service	396,098,800.00	236,105,831.01	159,992,968.99
419	Min. of Finance	578,500,000.00	-	578,500,000.00
428	Audit Department	2,023,600.00	-	2,023,600.00
429	Civil Service Commission	4,181,620.00	-	4,181,620.00
430	Local Govt. Service Commission	3,526,890.00	-	3,526,890.00
		984,330,910.00	236,105,831.01	748,225,078.99

Of the expected revenue fund charges, only revenue head 414 – Head of Service suffered a charge of **N236,105,831.01** (Two Hundred and Thirty Six Million, One Hundred and Five Thousand, Eight Hundred and Thirty One Naira, One kobo). This related to the settlement of pension claims by retired employees of the State.

CAPITAL RECEIPTS

HEAD	DESCRIPTIONS	ESTIMATED 2001 ₦	ACTUAL 2001 ₦	VARIANCE ₦
440	Transf. From Consolidated Revenue Fund	1,295,980,390.00	1,096,375,972.11	(199,604,417.89)
441	Internal Loans	630,000,000.00	1,400,000,000.00	770,000,000.00
443	External Grants/Ecology	390,245,600.00	266,839,039.47	(123,406,560.53)
444	Value Added Tax	574,635,000.00	869,929,150.81	295,294,150.81
445	Miscellaneous Special Allocation	10e	2,115,621,008.01	2,115,621,008.01
446	Transf. From Stabilization Fund	-	-	-
	TOTAL	2,890,860,990.00	5,748,765,170.40	2,857,904,180.40

The 2001 budgeted capital receipts from revenue heads 440 Transfer from Consolidated revenue fund and 443 External Grants/Ecology fell short of expectation by **N323,010,978.40** (Three Hundred and Twenty Three Million and

Ten Thousand, Nine Hundred and Seventy Eight Naira, Forty kobo), contributed as shown on the table above.

Excess revenue from Capital receipts came from revenue heads 441 Internal Loans, 444 Value Added Tax and 445 Miscellaneous Special Allocation and 446 Transfer from Stabilization Fund amounted to **N3,180,915.82** (Three Million, One Hundred and Eighty Thousand, Nine Hundred and Fifteen Naira, Eighty Two kobo) as the table shows on the variance column.

INVESTMENT IN COMPANIES

The expectation of the State in returns on investment from the budget was **N3,182,690.00** (Three Million, One Hundred and Eighty Two Thousand, Six Hundred and Ninety Naira), but actual realized was **N511,286.73** (Five Hundred and Eleven Thousand Naira, Two Hundred and Eighty Six Naira, Seventy Three kobo).

The investment value of **N271,754,402.90** (Two Hundred and Seventy One Million, Seven Hundred and Fifty Four Thousand, Four Hundred and Two Naira, Ninety kobo) is split into shares in Premier Brokers, **N610,000.00** (Six Hundred and Ten Thousand Naira only) privatized Companies (BPE), **N71,144,402.90** (Seventy One Million, One Hundred and Forty Four Thousand, Four Hundred and Two Naira, Ninety kobo). The last which is

purchase of CBN Certificate worth **N200,000,000.00** (Two Hundred Million Naira) does not specify the redemption period and at what rate.

CERTIFIED CONTRACTUAL OBLIGATIONS
(OUTSTANDING DEBTS)

HEADS	PARTICULARS	OUTSTANDING AMOUNT (N)
0455	Energy & Power	519,875,034.32
0457	Transport	452,800,396.41
0458	Education	126,301,129.46
0468	Health	26,294,429.99
0460	Information	33,366,615.85
0461	Social Developments	9,779,928.30
0462	Water Resources and Supply	265,380,060.00
0463	Environmental Protection	1,251,078,113.04
0464	Housing	618,902,434.56
0465	Town and Country Planning	90,032,136.99
0467	General Administration	4,000,000.00
	TOTAL	3,397,810,278.92

This stated certified contractual obligations (outstanding debts) had no single component figure substantiated in the books of account of Ministry of Finance.

STATEMENT OF PUBLIC DEBTS

The total amount put here is **N165,970,854.70** (One Hundred and Sixty Five Million, Nine Hundred and Seventy Thousand, Eight Hundred and Fifty Four Naira, Seventy kobo) tabulated as shown below:-

MONTH	AMOUNT (N)
January	7,683,699,64
February	5,700,962.54
March	52,887,970.00
April	27,538,947.00
May	19,585,000.00
June	2,717,800.00
July	2,916,000.00
August	18,507,722.72
September	13,875,987.50
October	377,561.60
November	9,240,000.00
December	4,939,203.70
TOTAL	165,970,854.70

On the Public debts figures, no month showed details of creditors and this made the confirmation of the figures impossible.

AUDIT CERTIFICATE

The accounts of Government of Ebonyi State of Nigeria for the financial year ended 31st December, 2001, have been examined by me in accordance with section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria, 1999. I have obtained all the information and explanations that I required and I certify, subject to the comments contained in my Report dated 5th April, 2004, that in my opinion and to the best of 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, 2001, whilst the statement of Assets and Liabilities shows a true and fair view of the financial position of the Government as at that date.

B. O. Ezaegu Esq.

Auditor-General

Ebonyi State.

Office of the State Auditor-General,

P. M. B. 034,

Abakaliki.