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## **ANNEXURES**

### **I. CONTRACTUAL STATUS OF EBONYI STATE**

### **II. FINANCIAL STATEMENTS**

**REPORT OF THE AUDITOR-GENERAL, EBONYI STATE ON THE  
ACCOUNTS OF THE GOVERNMENT OF EBONYI STATE FOR  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2000**

**PART ONE – INTRODUCTION**

1. The Accounts of the Government of Ebonyi State Government of Nigeria and all the related financial statements for the year ended 31<sup>st</sup> December, 2000, have been examined by me 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, subsection 3 of the Audit Law (Cap.13) of the Laws of Eastern Nigeria, 1963.

2. The year 2000 Statements of Accounts were received from the Accountant-General on 31<sup>st</sup> October, 2003 as against the stipulation of Section 5, subsection 1 of the Audit Law (Cap.13) of the Eastern Nigeria, 1963, applicable to Ebonyi State that the Accountant-General should submit the Accounts within six months after the close of the financial year.

However, explanations were given by the Accountant-General and this office noted with concern the problems expressed for the late submission which included lack of adequate and trained manpower to handle the Accounts productions. It is hoped that Government will address the problems sufficiently.

On verifications certain fundamental omissions were discovered necessitating the attention of the Accountant-General who retrieved the Accounts, made the corrections and returned same on 14<sup>th</sup> September, 2005.

**PART TWO**  
**GENERAL OBSERVATIONS**

**21. PAYMENTS MADE WITHOUT PAYMENT VOUCHERS**

Substitute Vouchers covering ~~N~~425,602,929.83 were used in making payments during the 2000 financial year ended 31<sup>st</sup> December, 2000. Details of all the 1478 Substitute Vouchers are shown in annexure II to this Report and summarized monthly as follows:-

<b>S/N</b>	<b>MONTH</b>	<b>TOTAL PVS</b>	<b>AMOUNT</b>
1.	March	28	2,201,428.58
2.	April	3	1,906,006.00
3.	May	483	45,993,920.75
4.	July	41	1,487,726.67
5.	August	9	38,279,263.17
6.	September	25	6,445,830.05
7.	October	375	81,639,142.85
8.	November	168	22,637,176.97
9.	No Date	346	225,012,434.79
		<b>1478</b>	<b><u><u>N425,602,929.83</u></u></b>

Accountability is defective if expenditure from public funds is not supported with properly authenticated Payment Vouchers within the financial year. However, Audit observed that these payments were made on composite vouchers that were still in transit in various ministries as at the time of verification. Retrieval of the original PVs and replacement of the 1478 Substitute Payment Vouchers have been ordered to be done for my verification. Although there were approvals for those expenditures, they needed to be backed up by properly processed Payment Vouchers.

## 2.2 **Grants/Subventions Not Paid According to Parastatals.**

The Office of the Accountant-General did not show in the year's Annual Accounts submitted to my office, how the grants/subventions made to the various parastatals were distributed. Instead, they were lumped together with their respective parent/supervising Ministries under the Office of the Secretary to the State Government. This approach has made it difficult for my office to determine what each of the parastatals received as grants and subventions.

## 2.3 **Lumping Together of State and Local Government Audit Expenditures Under One Head.**

The Audit observed that the separate expenditures made by the State and Local Government Audit Departments were merged. This made it difficult to clearly compare each establishments' estimated figures with the actual. It is pertinent to state that these two Departments be demerged for the purposes of effective control and checks.

## 2.4 **Contractual Status of Ebonyi State As At 31<sup>st</sup> December, 2000**

A total net sum of ₦2,195,770,495.67 (Two billion, one hundred and ninety five million, seven hundred and seventy thousand four hundred and ninety five naira sixty seven kobo) in respect of 255 contracts were paid for within the year under review. These contracts formed part of already existing contracts carried forward from previous years.

It is worthy to note that the amount excludes withholding and value added tax which is always deducted at source before payment are made to various contractors and which were not specified.

It is pertinent to mention that the Project Monitoring and Evaluation Department of the Office of the State Auditor-General could not monitor these contracts with a view to assessing the qualities of work and stages of completion of the jobs done as a result of the following reasons.

- (a) Contract Agreements were not made available to the Audit Department
- (b) Lack of funds, mobility and other logistics for adequate monitoring.

## 2.5 **NON-MAINTENANCE OF BOOKS AND RECORDS OF ACCOUNTS BY MOST ESTABLISHMENTS.**

Non-maintenance of books and record of accounts by most establishments in Ebonyi State persists even over four years after the creation of Ebonyi State. As mentioned in paragraph 2.6 of my 1996 to 1998 Reports most establishments have continued to maintain a mere ``**Fund Allocation**'' Register or file in where ``**Allocations**'' were appropriated with lists of beneficiaries who seldomly retire whatever amount given to them. It was observed that on retirements such ``**Overhead Allocation**'' were retired with one Payment Voucher even when several heads and subheads of expenditures were involved.

## 2.6 **PROGRAMME OF WORK**

The Audit Inspection Programmes for the financial year under review had been fully executed as at the date of this Report. The books and records of accounts of Ministries and Non-ministerial Departments, including their outstations offices, were also audited and inspection Reports and Audit Queries thereon issued to the appropriate authorities.

## 2.7 **AUDIT INSPECTION REPORTS AND QUERIES**

There has been lackadaisical attitude by the Ministries and Non-ministerial Departments towards audit queries. There were instances of failure to respond promptly to Audit Inspection Reports as observed against the underlisted Ministries/Departments.

ESTABLISHMENT	DATE ISSUED	REF. NO.	PREVIOUS YEARS					
			QUERIES OUTSTANDING	QUERIES SETTLED	QUERIES OUTSTANDING	QUERIES ISSUED	QUERIES SETTLED	QUERIES OUTSTANDING
Min. of Education	24/11/98	EB/AUD.10/14	12	-	12	-	-	-
Min. of Agric. & Nat. Res.	13/09/01	EB/AUD.37/1/28	8	-	8	-	-	-
Min. of Comm. & Industry	12/11/99	EB/AUD.38/1/37	3	-	3	-	-	-
Min. of Comm. & Industry	23/08/99	EB/AUD.38/1/27	3	-	3	-	-	-
Min. of Education	19/01/00	EB/AUD.10/1/21	-	-	-	5	-	5
Min. of Culture & Tourism	25/01/01	EB/AUD.75/1/3	-	-	-	1	1	-
			26	-	26	6	1	5

## 2.8 **Arrears of Revenue Returns**

Returns on arrears of revenue which were still not being rendered as contained in paragraph 5.2 of my Previous Audit Report and observed again in the 1999 Annual Accounts persisted in the year 2000. The negative effect of this non-rendition of arrears of revenue returns cannot be over-emphasized. Revenue not accounted for in any

previous year should not be viewed as having lapsed, after the financial year has ended.

## 2.9 **THE AGGREGATE OF RECURRENT EXPENDITURE NOT IN AGREEMENT WITH ITS COMPONENT**

The components of the Recurrent Expenditure (Statement No.4) which should be made up of Personnel costs, Overhead Costs, Consolidated Revenue Fund Charges, and Subventions to Parastatals did not agree with the Recurrent Expenditure aggregate figure of ₦3,772,698,860, 3,240,134,188.98 and ₦532,564,672 for the Budgeted, Actual, and Variance respectively as against the aggregate figures of the Components of ₦5,027,132,710, ₦3,341,386,308.98, and ₦1,685,746,402.02 for the Budgeted, Actual, and Variance respectively as shown below:

<b>STATEMENT</b>	<b>BUDGETED ₦</b>	<b>ACTUAL ₦</b>	<b>VARIANCE</b>
Personnel Costs	1,465,970,840	1,463,724,314.09	2,246,526.91
Overhead Costs	1,469,699,850	1,469,591,249.58	108,600.42
Consolidated Revenue Fund Charges	1,368,304,280	101,237,120	1,267,067,160
Subventions to Parastatals	723,157,740	306,833,625.31	416,324,114.69
	5,027,132,710	3,341,386,308.98	1,685,746,402.02

## 2.10 **Previous Year's Audit Reports**

Action on the issues raised in my previous Audit Reports are still being awaited from the Public Accounts Committee of the Ebonyi State House of Assembly.

Actions to address the issues raised in paragraph 2.1 to 2.16 of the 1999 Reports are still being awaited.

**PART THREE**  
**STATEMENT OF ASSETS AND LIABILITIES**

**3.0 ASSETS**

**3.1 CASH AND BANK BALANCES.**

The Annual Boards of Survey Reports for all Treasury Cash Offices in Ebonyi State were neither copied to me nor presented for my verifications.

Consequently, the nil Cash balance and the ~~₦~~1,885,535,280.25 Bank balance shown in the Statement of Assets and Liabilities could not be verified as correct.

I observed, as was the case in my previous year's report, that the Ministry of Finance and Economic Development has not taken any measures to observe its statutory duty/obligations as contained in paragraph 2501 of the Financial Instructions. This demands that a cash survey be held after the close of business on the last working date of each financial year or before the opening of business of the first day of the new year to establish the cash and bank balances held by the Office of the Accountant-General's Office and all Pay Offices/Sub-Treasuries.

The Board of Survey is a good internal control measure and acts as a check against any officer who would otherwise have thought of financial abuse. Most importantly, it goes a long way to establish the actual cash positions of Government as held in hand and at the banks.

### **3.2 WORKING BALANCE – ₦1,380,116,884.18**

The net working balance of ₦1,380,116,884.18 represents the differences between the total credit and total debit balances of the cash at banks, remittances within Ebonyi State, imprests, salary advances, unretired touring advances, unclaimed gratuity to retired officers and vehicle refurbishing loans as at the year ended 31<sup>st</sup> December, 2000. This liquidity State noticed at the end of the year is a remarkable improvement from the immediate past year's liquidity position of ₦972,460,876.39

### **3.3 CASH AT BANK – ₦1,885,535,280.25 (CR)**

This represents the net amount resulting from the balances in the banks of the Treasury Headquarters and the Ten Sub-treasuries in Ebonyi State. It is worthy of note that no Board of Survey Certificate was issued in respect of any of the balances at the end of business on 31<sup>st</sup> December, 2000 as stated earlier. The effect is that this office could not confirm any differences that could have possibly occurred in the Accountant-General's Statement of Accounts with the declared balances, when compared.

### **3.4 REMITTANCES WITHIN EBONYI STATE, ₦735,609,312.03 (CR)**

This figure represents the amount of cash that was in transit within the State as at 31<sup>st</sup> December, 2000.

### **3.5 IMPRESTS – ₦10,611,023.12**

This amount represents the total amount of unretired imprests by the Ministries, Departments and other Government Establishments as at 31<sup>st</sup> December, 2000. Following the stipulations in Financial Instruction the holder of imprest must retire it to the Sub-Treasurer as soon as the purpose

for which the imprest was meant ceases and, in any case, before the close of the accounting year.

It is therefore most disappointing that some imprests have not been retired for some past years as the figure includes previous years' imprests not yet completely retired at the end of those years.

### **3.6 MISCELLANEOUS PERSONAL ADVANCES – ~~₦~~213,667,390.53**

This is the sum of the outstanding balances from salary and touring advances and vehicle refurbishing loans as at the end of 31<sup>st</sup> December, 2000.

### **3.7 GRATUITY TO RETIRED OFFICERS – ~~₦~~6,578,033.57**

This amount stands for unclaimed gratuity to retired officers as at the close of the year 31<sup>st</sup> December, 2000.

## **LIABILITIES**

### **3.8 CAPITAL DEVELOPMENT FUND ACCOUNT – ~~₦~~3,670,707,652.18 (DR)**

This account shows a debit balance of ~~₦~~3,670,707,652.18. This is an unsound situation and may not be far from profligate attitude of the operators of the fund or there could be missing links in the treatment of transactions.

However, the Accountant-General has been requested to investigate and inform me according. He should also take immediate steps to arrest the anomaly. His reply is still being awaited.

### **3.9 DEPOSIT – ~~N~~4,887,351.66**

This figure represents the balance on the Station Deposit Account of ~~N~~8,767,916.75 which was over drawn to the tune of ~~N~~3,880,565.09 in three separate deposit accounts 5463,5468, and 5469

The Accountant-General has also been asked to explain the incidence of overdrawing of the Deposit Accounts and to furnish this office with details of the recovery of this overdrawn account. His reply is still being awaited.

### **3.10 TREASURY CLEARNCE – ~~N~~60,626.64**

This amount represents the total indebtedness of Ebonyi State Government as at the year ended 31<sup>st</sup> December, 2000, and it arises from her Inter-State transactions with the Accountant-General of the Federation and the Accountant-General of Abia State as shown below:-

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

This figure has been a recurring decimal in the accounts of the State. It is therefore advised that it be written off from the books of accounts of Ebonyi State.

## CHAPTER FOUR

### 4.0 APPROPRIATION AUDIT

#### 4.1 STATEMENT OF RECURRENT REVENUE

HEADS	DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE
0401	TAXES	39,520,080	53,681,855.82	14,161,775.82
0402	FINES AND FEES	28,220,680	25,012,293.16	(3,208,386.84)
0403	LICENCES	7,032,700	4,083,646.51	(2,949,053.49)
0404	EARNING & SALES	4,924,120	2,924,952.00	(1,999,168)
0405	RENT ON GOVT. PROPERITIES	1,204,480	2,637,320.76	1,432,840.76
0406	INTEREST REPAY/DIVIDEND	3,182,688	88,000	(2,302,688)
0407	REIMBURSEMENTS	155,915,250	43,486,448.72	(112,428,801.28)
0408	MISCELLANEOUS	-	3,278,412.91	3,278,412.91
0409	STATUTORY ALLOCATION	5,266,282,510	5,106,576,848.31	159,705,661.69
		<b>5,506,282,508</b>	5,242,561,778.19	263,720,729.00

For the period ended 31<sup>st</sup> December, 2000, the total actual recurrent revenue was ₦5,242,561,778.19 representing 95% of the estimated figure from the nine heads as stated above.

However, the State's internally generated recurrent revenue stood at ₦135,984,929.88 which was ₦104,015,086.20 below the year 2000 estimated figure of ₦239,999,998.00

The abysmal percentage performance of the State's internally generated recurrent revenue was 56.16%. Therefore a total restructuring of our internally generated recurrent revenue machinery should be embarked upon to avoid the over dependence on statutory allocations from the Federal Government.

From the above data, the function/efforts and effectiveness of the Revenue Consultants are not encouraging. Therefore the services of the Revenue Consultants should be reconsidered or its operational methods reviewed.

As a corollary to beef up our internally generated revenue, I recommend that logistics and other support should be given to the Revenue Monitoring and Evaluation Department of the Office of the State Auditor-General. This support in terms of vehicles for purposes of mobility will enhance the performance of the Department and checkmate incidences of embezzlement or misappropriation of collected revenues.

#### **4.2 1999 and 2000 Comparative Figures of Internally Generated**

##### **Revenue**

HEAD	DESCRIPTION	1999	2000	VARIANCE
0401	Taxes	41,625,550	53,681,856	12,056,306
0402	Fines & Fees	1,281,831	25102293	23,730,462
0403	Licenses	4,791,395	4,083,647	(707,748)
0404	Earnings & Sales	7,042,756	2,924,952	(4,117,804)
0405	Rent on Govt. Property	2,069,869	2,637,320	430,451
0406	Int. Repay/Dividend	1,165,216	880,000	(285216)
0407	Reimbursement	-	43,486,449	43,486,449
0408	Miscellaneous	55,556,388	3,278,413	(52,277,975)
		113,670,000	135,984,930	22,314,930

The table above shows the comparative figures of internally generated revenue for the two years, 1999 and 2000. Revenue Head 0401 in 1999

earned for the government a revenue of ₦41,625,550 (Forty one million, six hundred and twenty five thousand, five hundred and fifty naira) only, while, the current year under the same head earned ₦53,681,856 (Fifty three million, six hundred and eighty one thousand, eight hundred and fifty six naira), showing a favourable variance of ₦12,056,306 (Twelve million, and fifty six thousand, three hundred and six naira) in favour of the 2000 financial year.

Revenue Head 0402 has another favourable variance in the year 2000. The revenue earning on this head was ₦25,102,293 (Twenty five million, one hundred and two thousand, two hundred and ninety three naira) against the 1999 figure of ₦1,281,831 (One million, two hundred and eighty one thousand, eight hundred and thirty one naira). The favourable variance is therefore ₦23,730,462 (Twenty three million, seven hundred and thirty thousand, four hundred and sixty two naira).

Another area of favourable variance is revenue Head 0405 which earned ₦2,637,320 (Two million, six hundred and thirty seven thousand, three hundred and twenty naira) in 2000 when the same revenue head for 1999 accounted for only ₦2,069,869 (Two million, sixty nine thousand, eight hundred and sixty nine naira). A variance of ₦567,451 (Five hundred and sixty seven thousand, four hundred and fifty one naira) in favour of 2000 financial year was observed.

Revenue Heads 0403, 0404 and 0406 had adverse variances at the year end. The head 0403 for the year 2000 earned ₦4,083,647 (Four million, eighty three thousand, six hundred and forty seven naira) as against

the 1999 figure of ₦4,791,395 (Four million, seven hundred and ninety one thousand, three hundred and ninety five naira). An adverse variance of ₦707,748 (Seven hundred and seven thousand, seven hundred and forty eight naira) was also observed.

Another negative variance occurred in 0404 when the 1999 revenue earning of ₦7,042,756 (Seven million, and forty two thousand, seven hundred and fifty six naira) outweighed the 2000 earning of ₦2,924,952 (Two million nine hundred and twenty four thousand, nine hundred and fifty two naira) by ₦4,117,804.00 (Four million one hundred and seventeen thousand eight hundred and four naira)

Head 0406 recorded an adverse variance of ₦285,216 (Two hundred and eighty five thousand, two hundred and sixteen naira) when the 2000 revenue earning under this head earned ₦880,000 (Eight hundred and eighty thousand naira) as against the 1999 figure of ₦1,165,216 (One million, one hundred and sixty five thousand, two hundred and sixteen naira) only.

Revenue Head 0408 earned for the State in 1999, ₦55,556,388 (Fifty five million, five hundred and fifty six thousand, three hundred and eighty eight naira) as against its current year revenue earning figure of ₦3,278,413 (Three million, two hundred and seventy eight thousand, four hundred and thirteen naira). This shows an adverse variance of ₦52,277,975 (Fifty two million, two hundred and seventy seven thousand, nine hundred and seventy five naira).

Revenue Head 0407 earned nothing in 1999, but earned ₦43,486,449 (Forty three million, four hundred and eighty six thousand, four hundred and forty nine naira) in the current year.

### 4.3 EXCESS RECURRENT REVENUE

HEADS	DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE
0401	TAXES	39,520,080	53,681,855.82	14,161,775.82
0405	RENT ON GOVT. PROPERTIES	1,204,480	2,637,320.76	1,432,840.76
0408	MISCELLANEOUS	-	3,278,412.91	3,278,412.91
	TOTAL	40,724,560	59,597,589.49	18,873,029.49

Excess Recurrent Revenue were recorded for the following revenue heads 0401,0405 and 0408. This is ₦18,873,029.49. (Eighteen million, eight hundred and seventy three thousand, and twenty nine naira, forty nine kobo) over the year's estimated figure of ₦40,724,560.00 (Forty million seven hundred and twenty four thousand five hundred and sixty naira) as shown above.

On the other hand there occurred recurrent revenue short-falls from the revenue heads shown below:

#### 4.3.2 RECURRENT REVENUE SHORTFALL

HEADS	DESCRIPTION	ESTIMATE	ACTUAL	VARIANCE
0402	FINES & FEES	28,220,680	25,012,293.16	(3,208,386.84)
0403	LICENCES	7,032,700	4,083,646.51	(2,949,053.40)
0404	EARNING & SALES	4,924,120	2,924,952.00	(1,999,168.00)
0406	INTEREST REPAYMNET/DIVIDEND	3,182,688	880,000.00	(2,302,688.00)
0407	REIMBURSEMNET	155,915,250	43,486,448.72	(112,428,801.28)
		199,275,438	76,387,340.39	(122,888,097.61)

The total revenue shortfall arising from the Revenue Heads 0402,0403,0404,0406 and 0407 amounted to ₦124,888,097.61 (One hundred and twenty four million, eight hundred and eighty eight thousand and ninety seven, sixty one kobo) only.

#### 4.4 COMPARISON OF ACTUAL REVENUE GENERATION WITH THE ONE VERIFIED BY THE REVENUE MONITORING AND EVALUATION DEPARTMENT OF THE OFFICE OF THE STATE AUDITOR-GENERAL

HEADS	DESCRIPTION	YEAR 2000 FINANCIAL STATEMENT FIGURE FROM THE ACCOUNTANT GENERAL'S OFFICE N	AS VERIFIED BY AUDIT REVENUE MONITORING TEAM N	VARIANCE N
0401	TAXES	53,681,855.82	70,298,401	(16,616,545.18)
0402	FINES & FEES	25,012,293.16	14,265,417	(10,746,876.16)
0403	LICENCES	4,083,646.51	6,656,801	(2,573,154.49)
0404	EARNINGS & SALES	2,924,952.00	170.515	(2,754,437.00)
0405	RENT ON GOVT. PROPERTY	2637,320.76	143.080	(2,494,240.76)
0406	INTERESTS PAYMENTS AND DIVIDENDS	880,000.00	1,460,028	580,028.00
0407	REIMBURSEMENT	43,486,448.72	43,911,699	425,250.28
0408	MISCELLANEOUS	3,278,412.91	1,126,962,786	(1,123,684,373.09)
0409	STATUTORY	5,106,576,848.31	5,106,576,848.31	-
		<b>5,242,561,778.19</b>	<b>6,370,445,575</b>	<b>1,119,484,949</b>

As shown in the table above, the actual revenue generation of the Government of Ebonyi State as shown by the Financial Statements/Annual Accounts of the State in the 2000 financial year was compared with the revenue figures obtained by the Revenue Monitoring and Evaluation Department of the Office of the State Auditor-General.

The idea of this was to confirm that the revenue figures published in the Annual State Accounts tally with the actual figures generated by the revenue generating departments of the Ministries. The figures for the various heads could not agree as shown above.

Revenue head 0401 which the Annual Accounts stated as ₦53,681,855.82 (Fifty three million, six hundred and eighty one thousand, eight hundred and fifty five naira, eighty two kobo) was discovered to have actually generated the sum of ₦70,298,401 (Seventy million, two hundred and ninety eight thousand, four hundred and one naira). This shows a difference of ₦16,616,545.18 (Sixteen million, six hundred and sixteen thousand, five hundred and forty five naira, eighteen kobo).

Revenue head 0402 which the year 2000 annual accounts puts at ₦25,012,293.16 (Twenty five million and twelve thousand, two hundred and ninety three naira, sixteen kobo) had ₦14,265,417 (Fourteen million, two hundred and sixty five thousand, four hundred and seventeen naira) The sum of ₦10,746,876.16 (Ten million, seven hundred and forty six thousand, eight hundred and seventy six naira, sixteen kobo) was the short fall.

Revenue Head 0403 which the annual accounts stated to have generated the sum of ₦4,083,646.51 (Four million and eighty three thousand six hundred and forty six naira, fifty one kobo) was discovered by the Audit Monitoring Team to have recorded ₦6,656,801 (Six million, six hundred and fifty six thousand, eight hundred and one naira). The difference of ₦2,573,154.49 (Two million five hundred and seventy three thousand, one hundred and fifty four naira, forty nine kobo) was observed.

Revenue Head 0404 showed a revenue figure of ₦2,924,592 (Two million nine hundred and twenty four thousand, five hundred and ninety two naira) in the Accountant-General's annual accounts whereas the audit monitoring team's figure was ₦170,515.00 (One hundred and seventy

thousand, five hundred and fifteen naira). A difference of ~~₦~~2,745,077 (Two million, seven hundred and forty five thousand, seventy seven naira) therefore occurred.

Revenue Head 0405 in the annual accounts for the year under review had ~~₦~~2,637,320.76 (Two million, six hundred and thirty seven thousand, three hundred twenty naira, seventy six kobo) while the revenue as verified by the State Audit Monitoring Team for the same revenue head was put at ~~₦~~143,080.00 (One hundred and forty three thousand, and eighty naira) . The implication is that the figure must have been understated by the sum of ~~₦~~2,494,240.76 (Two million, four hundred and ninety four thousand, two hundred and forty naira, seventy six kobo).

Revenue Head 0406 which the State Audit Monitoring team observed to have generated the sum of ~~₦~~1, 460,028.00 (One million, four hundred and sixty thousand, twenty eight naira) from the various revenue generating units under this head was stated in the annual accounts as ~~₦~~880,000.00 (Eight hundred and eighty thousand naira) only. This shows a shortfall of ~~₦~~580,028.00 (Five hundred and eighty thousand and twenty eight naira).

Revenue Head 0407 which the Accountant-General's Office presented for audit in the year was ~~₦~~43,486,448.72 (Forty three million, four hundred and eighty six thousand, four hundred and forty eight naira, seventy two kobo) only. The result of the State Audit Monitoring verification of the same revenue head was ~~₦~~43,911,699 (Forty three million, nine hundred and eleven thousand, six hundred and ninety nine naira). The actual figure

appeared to have been understated by ₦425,250.28 (Four hundred and twenty five thousand, two hundred and fifty naira, twenty eight kobo) only.

Revenue Head 0408 as the verification of the Office of the State Auditor-General's Monitoring team revealed, generated ₦1,126,962,786 (One billion, one hundred and twenty six million, nine hundred and sixty two thousand, seven hundred and eighty six naira) but the Accountant-General's Annual Accounts stated under the same revenue head the sum of ₦3,278,412.91 (Three million, two hundred and seventy eight thousand four hundred and twelve naira, ninety one kobo).

It shows that the sum of ₦1,123,684,373.09 (One billion, one hundred and twenty three million, six hundred and eighty four thousand, three hundred and seventy three naira, nine kobo) was the difference.

The difference between the figures as contained in the year 2000 financial statements as presented by the Accountant-General and those from the various establishments as monitored by the Revenue Monitoring and Evaluation Department of the Office of the Auditor-General could be attributed to book-keeping errors. However, the sum total of the differences amounting to ₦1,119,484,949.00 has been brought to the notice of the Accountant-General for rectifications.

**STATEMENT OF RECURRENT EXPENDITURE FOR**  
**THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2000**

HEADS	DESCRIPTION	BUDGETED	ACTUAL	VARIANCE
0412	Government House	497,456,830	506,756,516.96	(9,299,686.96)
0413	SSG's Office	96,295,860	220,287,017.60	(123,991,157.40)
0414	Office of the Head of Service	336,338,090	223,893,065.16	112,445,024.90
0415	Min. of Agric. & Nat.	185,335,510	185,335.504	6.00
0416	Min. of Com., Ind. & Tourism	80,427,910	64,802,623.78	15,625,286.22
0417	Min. of Education	1,246,797,870	907,237,532.89	339,560,337.20
0418	Min. of Finance	174,083,560	194,407,871.34	(20,324,311.34)
0419	Min. of Health	356,326,370	291,611,807.01	64,714,563.00
0420	Min. of Info. & Culture	212,688,520	162,006,559.45	50,681,960.60
0421	Min. of Justice	23,399,120	26,893,088.87	(3,493,968.87)
0422	Min. of Rural Dev.	20,667,690	23,979,970.80	(3,312,280)
0423	Min. Works & Transport	228,529,300	216,440,763.43	12,088,536.60
0424	Min. of Women Affairs	31,571,290	30,781,246.30	790,043.70
0425	Audit Department (State & LG)	27,213,260	30,133,220.06	(2,919,960.94)
0426	Civil Service Comm.	11,644,340	12,960,524.76	(1,316,184.76)
0427	Judicial	99,473,450	115,996,696.57	(16,523,246.50)
0428	Judicial Service Commission	6,452,200	7,776,314.84	(1,324,114.85)
0429	Local Govt. Service Comm.	6,040,940	4,212,170.55	1,824,769.45
0430	State House of Assembly	131,816,750	14,621,693.60	117,195,056.40
	<b>Total</b>	<b>3,772,698,860</b>	<b>3,240,134,188.98</b>	<b>532,564,672.00</b>

The 14.12% decrease of the estimated figure of ₦3,772,698,860 against ₦3,240,134,188.00 actually spent is highly unacceptable. Efforts should be made to adopt cost reduction strategies, prudence and the like to keep expenditure within the estimated figure or to the barest minimum. Budget discipline should be upheld by religiously keeping our expenditure under control and within approved limits.

**0412 Government House** spent above what the year's budget had provided for it. It spent ₦506,756,516.96 (Five hundred and six million, seven hundred and fifty six thousand, five hundred and sixteen naira, ninety six kobo) as against ₦497,546,830 (Four hundred and ninety seven million,

four hundred and fifty six thousand, eight hundred and thirty naira) provided for it. The excess expenditure incurred amounted to ₦9,299,686.96 (Nine million, two hundred and ninety nine thousand six hundred and eighty six naira ninety six kobo).

**0413 Office of the SSG** had a provision of ₦96,295,860 (Ninety six million, two hundred and ninety five thousand, eighty hundred sixty naira), in the budget but its actual expenditure was ₦220,287,017.60 (Two hundred and twenty million, two hundred and eighty seven thousand, and seventeen naira sixty kobo). It's excess expenditure, therefore, was ₦123,991,157.40 (One hundred and twenty three million, nine hundred and ninety one thousand, one hundred and fifty seven naira forty kobo).

**0414, Office of the Head of Service** spent as much as ₦223,893,065.16 (Two hundred and twenty three million, eight hundred and ninety three thousand, and sixty five naira sixteen kobo), but what the year's budget had estimated for it was ₦336,388,090 (Three hundred and thirty six million, three hundred and eighty eight thousand and ninety naira). This shows a difference of ₦112,495,024.90 (One hundred and twelve million, four hundred and ninety five thousand, and twenty four naira, ninety) below the estimated figure.

**0415 Ministry of Agriculture and Natural Resources** was in the year's budget estimates expected to spend ₦185,335,500 (One hundred and eighty million, three hundred and thirty five thousand five hundred and ten naira) only. It instead, spent the sum of ₦185,335,504 (One hundred and eighty five million, three hundred and thirty five thousand, five hundred and four naira). This gave an excess expenditure of ₦6.00 (Six naira).

**0416 Ministry of Commerce, Industry and Tourism** spent ₦64,802,623.78 (Sixty four million, eight hundred and two thousand, six hundred and twenty three naira seventy eight kobo), instead of the estimated figure of ₦80,429,910 (Eighty million, four hundred and twenty nine thousand, nine hundred and ten naira) The Ministry spent below what the year's budget provided for it to the tune of ₦15,625,286.22 (Fifteen million, six hundred and twenty five thousand, two hundred and eighty six naira twenty two kobo).

**0417 Ministry of Education** which the years budget had estimated to spend ₦1,246,797,870 (One billion, two hundred and forty six million seven hundred and ninety seven thousand eight hundred and seventy naira), ended up spending as low as ₦907,237,532.89 (Nine hundred and seven million, two hundred and thirty seven thousand, five hundred and thirty two naira, eighty nine kobo). The wide variance of the sum of ₦339,560,338 (Three hundred and thirty nine million, five hundred and sixty thousand, three hundred and thirty eight naira) below the budgeted figure was observed.

**0418 Ministry of Finance** was to spend the sum of ₦174,083,560 (One hundred and seventy four million, eighty three thousand, five hundred and thirty naira) but at the end of the year it spent the sum of ₦194,407,871.34 (One hundred and ninety four million, four hundred and seven thousand, eight hundred and seventy one naira, thirty four kobo) leaving an excess expenditure ₦20,324,311.34 (Twenty million, three hundred and twenty four thousand, three hundred and eleven one naira, thirty four kobo).

**0419 Ministry of Health** incurred a total expenditure of ₦291,611,807.01 (Two hundred and ninety one million, six hundred and eleven thousand, eight hundred and seven naira one kobo) during the year under review as against the current year's budget of ₦356,326,376 (Three hundred and fifty six million, three hundred and twenty six thousand, three hundred and seventy six naira). Its expenditure was ₦64,714,563 (Sixty four million, seven hundred and fourteen thousand, five hundred and sixty three naira) below what the years budget provided for it.

**0420 Ministry of Information and Culture** was expected by the year's budget to spend the sum of ₦212,688,520 (Two hundred and twelve million, six hundred and eighty eight thousand, five hundred and twenty naira), but at the end of the year's transactions, the Ministry's actual expenditure was ₦162,006,559.45 (One hundred and sixty two million, and six thousand, five hundred and fifty nine naira, forty five kobo). It spent, therefore, ₦50,681,960.60 (Fifty million, six hundred and eighty one thousand, nine hundred sixty naira sixty kobo) less than what was provided for it in the years budget.

**0421 Ministry of Justice** spent ₦26,893,088.87 (Twenty six million, eight hundred and ninety three thousand, and eighty eight naira, eighty seven kobo), while the year's budget had ₦23,399,120 (Twenty three million, three hundred and ninety nine thousand, one and twenty naira). This shows an excess expenditure of ₦3,493,968.87 (Three million, four hundred and ninety three thousand, nine hundred and sixty eight naira, eighty seven kobo).

**0422 Ministry of Rural Development** was expected in the budget to spend ₦20,667,690 (Twenty million, six hundred sixty seven thousand, six hundred and ninety naira). It ended up spending the sum of ₦23,979,970.80 (Twenty three million, nine hundred and seventy nine thousand, nine hundred and seventy naira, eighty kobo). It resulted to an expenditure above the budget provisions of ₦3,302,280.80 (Three million, three hundred and two thousand two hundred eighty naira eighty kobo).

**0423 Ministry of Works and Transport** was in the 2000 budget estimates expected to spend the sum of ₦228,529,300 (Two hundred twenty eight million, five hundred and twenty nine thousand, three hundred naira), but at the end of the year its expenditure went down to ₦216,440,763.43 (Two hundred and sixteen million, four hundred and forty thousand, seven hundred and sixty three naira, forty three kobo). The effect was an excess expenditure of ₦12,088,536.60 (Twelve million eighty eight thousand five hundred and thirty six naira sixty kobo).

**0424 Ministry of Women Affairs** spent the sum of ₦30,781,246.06 (Thirty million, seven hundred and eighty one thousand, two hundred and forty six naira, six kobo) instead of its budgetary provision of ₦31,571,290 (Thirty one million five hundred and seventy one thousand, two hundred and ninety naira). It has an expenditure of ₦790,043.70 (Seven hundred and ninety thousand, forty three naira seventy kobo), less than what the year's budget provided for it.

**0425 Office of the Auditors-General for State and Local Government** which the budget estimates provided the sum of ₦27,213,260 (Twenty seven million two hundred and thirteen thousand, two hundred and sixty naira) for actually spent the sum of ₦30,133,220.06 (Thirty million, one hundred and thirty three thousand, two hundred and twenty naira, six kobo). The excess expenditure therefore was ₦2,919,960.94 (Two million nine hundred nineteen thousand, nine hundred and sixty naira ninety four kobo).

**0426 Civil Service Commission** which spent the sum of ₦12,960,524.76 (Twelve million, nine hundred and sixty thousand, five hundred and twenty four naira, seventy six kobo), was expected by the year's budget estimates to spend only ₦11,644,340 (Eleven million six hundred and forty four thousand, three hundred and forty naira). It incurred an excess expenditure of ₦1,316,184.76 (One million, three hundred and sixteen thousand, one hundred and eighty four naira seventy six kobo).

**0427 Judiciary** estimated in the budget to incur an expenditure of ₦99,473,450 (Ninety nine million four hundred and seventy three thousand four hundred and fifty naira), spent at the end the sum of ₦115,996,696.57 (One hundred and fifteen million, nine hundred and ninety six thousand, six hundred and ninety six naira fifty seven kobo), incurring an excess expenditure of ₦16,523,246.50 (Sixteen million, five hundred and twenty three thousand, two hundred and forty six naira fifty kobo).

**0428 Judicial Service Commission** spent the sum of ₦7,776,314.85 (Seven million, seven hundred and seventy six thousand, three hundred and fourteen naira, eighty five kobo), but its expected expenditure by the

budgetary figures was ₦6,452,200 (Six million, four hundred and fifty two thousand, two hundred naira). It therefore had an expenditure above the budgeted figure of ₦1,324,114.85 (One million, three hundred and twenty four thousand, one hundred and fourteen naira eighty five kobo).

**0429 Local Government Service Commission** spent ₦4,212,170.55 (Four million, two hundred and twelve thousand, one hundred and seventy naira, fifty five kobo), but its budgetary expenditure expectation was ₦6,040,940 (Six million, forty thousand nine hundred and forty naira). It therefore spent ₦1,828,769.45 (One million eight hundred and twenty eight thousand, seven hundred and sixty nine naira forty five kobo) below the estimated figure.

**0430 State House of Assembly** was one of the establishment that spent less than what was provided for it in the year's budget. It spent ₦14,621,693.69 (Fourteen million, six hundred and twenty one thousand, six hundred and ninety three naira, sixty nine kobo), when the budget had put as much as ₦131,816,750 (One hundred and thirty one million eight hundred and sixteen thousand seven hundred and fifty naira) for it. It had ₦117,195,056.31 (One hundred and seventeen million, one hundred and ninety five thousand, fifty six naira thirty one kobo) below expected expenditures.

From the critical analysis and comparison of the budgeted and actual recurrent expenditure in the 2000 financial year, it can be seen that there is a complete non-adherence to budget implementation. It is pertinent to note that a state's budget which is an Appropriation Law is not only a managerial

planning device, it is also a State Law. Deviations from it are indications of ineffective management.

However, we observed that there were situations which warranted Ministries and establishments expending beyond their approved limits in order to keep the Government responsive to the peoples' needs.

On the hands, the Budget Department is advised to be more scientific in their projections when preparing the Appropriation Bills rather than the use of the rule-of-the-thumb approach. The various establishments on their own part have the responsibility of alerting the Budget Department of emerging situations that could lead to the observations made so that a supplementary budget could be presented to cover their intended actions. Furthermore, the office of the Accountant-General should be more meticulous in ensuring that the various offices are debited with their actual expenditures to avoid complaints we observed during our verifications of the expenditures recorded against the various offices.

Generally, the actual overall expenditures fell below the estimated provisions by ₦532,564,672.00 (Five hundred and thirty two million five hundred and sixty four thousand six hundred and seventy two naira).

## **EBONYI STATE OF NIGERIA**

### **ANNUAL ACCOUNTS FOR THE YEAR ENDED DECEMBER, 31<sup>ST</sup> 2000**

#### **4.6 STATEMENT OF PERSONNEL COSTS**

<b>HEAD</b>	<b>PARTICULARS</b>	<b>ESTIMATE</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
0412	Government House	62,500,260	62,500,259.61	0.39
0413	SSG's Office	40,983,780	40,983,776.80	3.20
0414	Head of Service	12,587,880	12,587,874.30	5.70
0415	Min. of Agric. & Nat. Res.	120,023,920	120,023,917.76	2.30
0416	Min. of Comm. Ind. & Tourism	42,008,370	42,008,371.24	(1.24)
0417	Min. of Education	579,040,220	579,040,217.81	2.20
0418	Min. of Finance	65,774,680	65,427,672.24	347,007.76
0419	Min. of Health	203,455,180	203,455,177.66	2.40
0420	Min. of Inform & Culture	58,548,260	58,548,252.56	7.44
0421	Min. of Justice	15,316,360	15,661,657.56	(345,297.56)
0422	Min. of Rural Dev.	13,319,730	13,319,727.46	2.54
0423	Min. of Work & Transport	95,140,910	95,140,910.42	.42
0424	Min. of Women Affairs	13,026,990	13,026,986.20	3.80
0425	State & Local Govt. Audit Dept.	14,637,070	14,637,063.14	6.86
0426	Civil Service Commission	7,676,350	7,318,531.57	357,818.43
0427	Judiciary	77,576,450	77,576,434.65	15.35
0428	Judicial Service Comm.	3,512,930	3,512,895.15	34.85
0429	Local Govt. Service Comm.	2,785,090	898,223.79	1,886,866.21
0430	State House of Assembly	38,056,410	38,056,364.17	45.83
		<b>1,465,970,840</b>	<b>1,463,724,314.09</b>	<b>2,246,526.8</b>

**O418 Ministry of Finance and Economic Development** spent ~~₦~~65,427,672.24 (Sixty five million four hundred and twenty seven thousand six hundred and seventy two naira twenty four kobo instead of ₦65,774,680 (Sixty five million, seven hundred and seventy four thousand six hundred and eighty naira) provided for it in the year's budget.

It therefore spent ~~₦~~347,007.76 (Three hundred and forty seven thousand and seven naira seventy six kobo) below what was provided for it in the years budget.

**0421 Ministry of Justice** was provided for in the year's budget the sum of ₦15,316,360 (Fifteen million, three hundred and sixteen thousand three hundred and sixty naira) but it spent ₦15,661,657.56 (Fifteen million, six hundred and sixty one thousand, six hundred and fifty seven naira fifty six kobo). An excess expenditure of ₦345,29756 (Three hundred and forty five thousand two hundred and ninety seven naira fifty six kobo) was therefore incurred.

**0426 Civil Service Commission** had the sum of ₦7,676,350 (Seven million, six hundred and seventy six thousand three hundred and fifty naira) only provided for it in the year's budget while it spent ₦7,318,531.57 (Seven million, three hundred and eighteen thousand, five hundred and thirty one naira fifty seven kobo).

The result is that an expenditure of ₦357,818.43 (Three hundred and fifty seven thousand eight hundred and eighteen naira forty three kobo) below the estimated figure was incurred.

**0429 Local Government Service Commission** was expected to spend ₦2,785,090 (Two million seven hundred and eighty five thousand and ninety naira) but it actually spent ₦898,223.79 (Eight hundred and ninety eight thousand two hundred and twenty three naira seventy nine kobo) leaving a balance of ₦1,886,866.21 below estimated figure.

**STATEMENT NO 4B**  
**4.7 STATEMENT OF OVERHEAD COST FOR THE PERIOD**  
**ENDED 31<sup>ST</sup> DECEMBER, 2000**

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
0413	Government House	429,414,570	429,414,563.13	6.87
0414	SSG's Office	44,675,580	44,675,573.99	6.01
0415	Head of Service	207,800,210	207,800,202.68	7.31
0416	Min. of Agric. & Nat. Res.	40,561,160	40,560,718.49	441.51
0417	Min. of Comm. Ind. & Tourism	23,219,540	23,219,541.74	(1.74)
0418	Min. of Education	209,857,630	209,857,630.44	(0.44)
0419	Min. of Finance	108,308,880	108,308,875.09	4.91
0420	Min. of Health	42,471,190	42,471,187.10	2.90
0421	Min. of Inform & Culture	94,788,640	94,788,635.60	4.40
0422	Min. of Justice	8,082,760	8,082,751.87	8.13
0423	Min. of Rural Dev.	7,347,960	7,347,956.25	3.75
0424	Min. of Work & Transport	100,373,090	100,373,082.35	7.65
0425	Min. of Women Affairs	14,402,000	14,401,994.26	5.74
0426	State & Local Govt. Audit Dept.	12,576,190	12,491,525.62	84,664.38
0427	Civil Service Commission	3,967,990	3,967,896.37	93.63
0428	Judiciary	21,897,000	21,896,909.62	90.38
0429	Judicial Service Comm.	2,939,270	2,939,182.50	87.50
0430	Local Govt. Service Comm.	3,255,850	3,233,100.75	22,749.25
0431	State House of Assembly	93,760,340	93,759,921.72	418.28
		<b>1,469,696,850</b>	<b>1,469,591,249.58</b>	<b>108,600.42</b>

From the table of Ministries and Non-ministerial Departments shown above, all the Establishment appeared to be guided by the estimates made in the year's budget as all spent below the budgeted figures for the year.

**STATEMENT NO. 4C**  
**4.8 STATEMENT ON GRANTS/SUBVENTIONS TO PARASTATALS**  
**ACCORDING TO MINISTRIES/DEPARTMENTS FOR THE**  
**PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2000**

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
0412	Government House	5,632,000	5,216,171.63	415,828.37
0413	SSG's Office	10,616,500	10,616,443.44	56.56
0415	Min. of Agric. & Nat. Resources	26,900,000	15,495,098.08	11,404,901.92
0416	Min. of Comm. Ind. & Tourism	15,200,000	9,143,642.03	6,056,357.97
0417	Min. of Education	457,900,020	145,531,188.48	312,368,831.52
0419	Min. of Health	110,400,000	25,712,657.80	84,687,342.20
0420	Min. of Inform. & Culture	59,351,620	57,960,871.83	1,390,748.1
0423	Min. of Works & Transport	33,015,300	33,015,298.08	1.92
0424	Min. of Women Affairs	4,142,300	4,142,253.94	46.06
	<b>Total</b>	<b>723,157,740.00</b>	<b>306,833,625.31</b>	<b>416,324,114.69</b>

The Grants/Subventions to the above Establishments as shown above in the table indicates that sub-heads **413 SSG's Office, 0423 Ministry of Works and Transport and 0424 Ministry of Women Affairs** has positive variances below 2 digit figures.

Heads **412 Government House, 415 Ministry of Agriculture and Nat. Resources, 416 Ministry of Commerce, Industry and Tourism, 417 Ministry of Education, 0419 Ministry of Health and 420 Ministry of Information and Culture** all had wide variances and spent below what the year 2000 budget estimates provided for them to the tune of ~~₦~~420,320,010.10 (Four hundred and twenty million three hundred twenty four thousand and ten naira ten kobo.

**STATEMENT NO. 5**  
**STATEMENT ON CAPITAL RECEIPTS FOR THE PERIOD ENDED**  
**31<sup>ST</sup> DECEMBER, 2000**

HEAD	PARTICULARS	ESTIMATED	ACTUAL	VARIANCE
0440	TRF of Recurrent Budget	991,288,760	-	(991,288,760)
0441	Surplus	1,215,967,000	500,000,000	(715,967,000)
0442	Internal Loans	1,084,033,000	-	(1,084,033,000)
0443	External Grants	395,000,000	569,404,302.48	174,404,302.48
0444	Value Added Tax (VAT)	629,925,030	548,646,291.84	(81,274,738.16)
0445	TRF from General Reserve	10e	-	-
0446	Miscellaneous	1,062,896,970	183,708,778.29	879,188,191.71
	<b>TOTAL</b>	<b>5,379,110,760</b>	<b>1,801,759,372</b>	<b>(3,577,351,387.30)</b>

From the table above, receipts from Subhead 443 (External Grants) increased from estimated figure of ₦395,000,000.00 to ₦569,404,302.48, that is ₦174,404,302.48 or about 44.15% of the budgetary provisions.

## **AUDIT CERTIFICATE**

The accounts of Government of Ebonyi State of Nigeria for the financial year ended 31<sup>st</sup> December, 2000, 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 14<sup>th</sup> November, 2005, that in my opinion and to the best of my knowledge and belief, the Financial Statements reflect a true and fair view of the financial transactions of the Government of Ebonyi State of Nigeria for the year ended 31<sup>st</sup> December, 2000, whilst the Statement of Assets and Liabilities shows a true and fair view of the financial position of the Government as at the date.

**B.O. EZAEGU ESQ.**  
Auditor-General  
Ebonyi State

Office of the State Auditor-General,  
P.M.B, 034  
Abakaliki.  
14<sup>th</sup> November, 2005.