



Office of the State Auditor-General

Ebonyi State Government of Nigeria

# Citizens' Accountability Report

For the Year Ended 31<sup>st</sup> December, 2024

Office of the State Auditor-General

# **Ebonyi State Government**

## **Citizens' Accountability Report on the Implementation of the 2024 Budget: *Budget of Divine, Consolidation & Continuity***

- 1. Citizens Accountability Report**
- 2. Abridged Citizens' Accountability Report by the State Auditor-General**
- 3. Minutes of the meeting with the Citizens on the Abridged Accountability Report**
- 4. Attendance List for the Meeting**

**PUBLISHED: 29<sup>TH</sup> SEPTEMBER, 2025**

## Table of Contents

About the Citizens Accountability Report

Executive Summary

Page

Section 1      Budget Outturn

Section 2      Revenue Outturn

Section 3      Expenditure Outturn

Section 4      Audited Financial Statements

Section 5      Top Sectoral Allocation

Section 6      Top Value Capital Projects

Section 7      Citizen-Nominated Projects - Implementation  
Status Report

Section 8      Public Consultations with Citizens

Presenting the Annual Financial Statements

## About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by Office of the State Auditor-General on behalf of the government of Ebonyi State to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2024 and reports on State budget, revenue and expenditure for 2024.

### **Explanation of Key Terms used in this Report:**

- Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).
- Actual –this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- Variance –for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actual fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- Performance–this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.

## Executive Summary

The 2024 Budget of the Government of Ebonyi State, tagged “Budget of Innovation And Progress” was passed into law on 7<sup>th</sup> December, 2023, accented to by the Executive Governor of the state on 23<sup>rd</sup> December 2023 and budget implementation commenced on 1<sup>st</sup> January, 2024.

Aggregate revenue performance for the year was 68.85% of the revenue budget of ₦385.85 billion. This amounted to ₦265.67 billion Revenue received was less than budgeted amount by ₦120.19 billion.

Capital Expenditure performed at 73.08% of the Capital Budget. This implies that out of a Capital Expenditure budget of N307.04 billion. The sum of ₦222.16 billion was spent during the year.

Recurrent Expenditure for the year were within budget limits on aggregate as budget performance were at 67.48% and 80.50% for “Personnel Costs” and “Other Recurrent Expenditure” respectively. This is shown figures as follows:

	<b>Budget (₦)</b>	<b>Actual (₦)</b>	<b>% Performance</b>
Personnel Costs	25,956,631,084.52	17,513,990,686.03	67.48
Other Recurrent Expenditure	49,810,768,689.39	40,095,105,639.41	80.50

Office of the Secretary to the State Government expended the highest proportion of Recurrent Expenditure having spent 39.37% of total actual recurrent expenditure for the year.

Ministry of Trade and Investment expended the highest proportion of capital expenditure for the year having spent 30.04% of total actual capital expenditure.

Off the Top Ten Value projects of the State for the year ended 31<sup>st</sup> December, 2024, three were completed during the year. Non of the completed projects had implementation cost overruns. Among the projects completed is the procurement of Aircraft and the procurement of vehicles for use by the government.

Seven Citizen Nominated Projects were included in the 2024 budget of the Government of Ebonyi State.

Of the seven projects implementation has commenced on two construction of 280km Road in 140 communities, and Rehabilitation of 60 Dilapidated Public School Buildings (20 per zone).

While budget performance on the Roads project for 2024 was 74.07%, budget performance of the School Building Rehabilitation projects was 7.20%.

## Section 1      Budget Outturn

The Revenue Performance (Outturn) for the year ended 31<sup>st</sup> December, 2024 showed an aggregate of ₦265.07 billion or 68.85% of the Budget of ₦385.85 billion. This amount includes the Opening Cash and Cash Equivalent of ₦15.22 billion from the Financial Year 2023. Revenue actually generated in 2024 amounted ₦241.58 billion while ₦8.87 billion represents loans in the form of Draw Downs on Credit Financed Projects. The difference of ₦15.22 billion is the Opening Balance from 2023.

Revenue for the year was 31.15% less than the anticipated (budgeted) Revenue of ₦385.85 billion.

None of the budgeted sources of revenue met their budget for the year.

The best performing Revenue sources was Aids and Grants at 86.05%. This is followed by FAAC Revenue at 79.79%. Internally Generated Revenue and Other receipts performed at 40.95% and 13.1% respectively.

Actual total expenditure for the year ended 31<sup>st</sup> December, 2024 amounted to ₦279.77 billion out of a total budget of ₦382.80 billion. Total expenditure was less than the total budget by ₦103.04 billion or 26.92% given the total budget of ₦382.80 billion.

Out of this total, ₦57.61 billion or 20.59% of total budget was spent on Recurrent Expenditures. All Recurrent Expenditure items were within budget limits for the year except Social Benefits and Public Debt Charges as seen from the following budget performance results:

Personnel Costs (Salaries and Wages)	67.47%
Overheads	75.81%
Social Benefits	100.25%
Public Debt Charges	129.96%

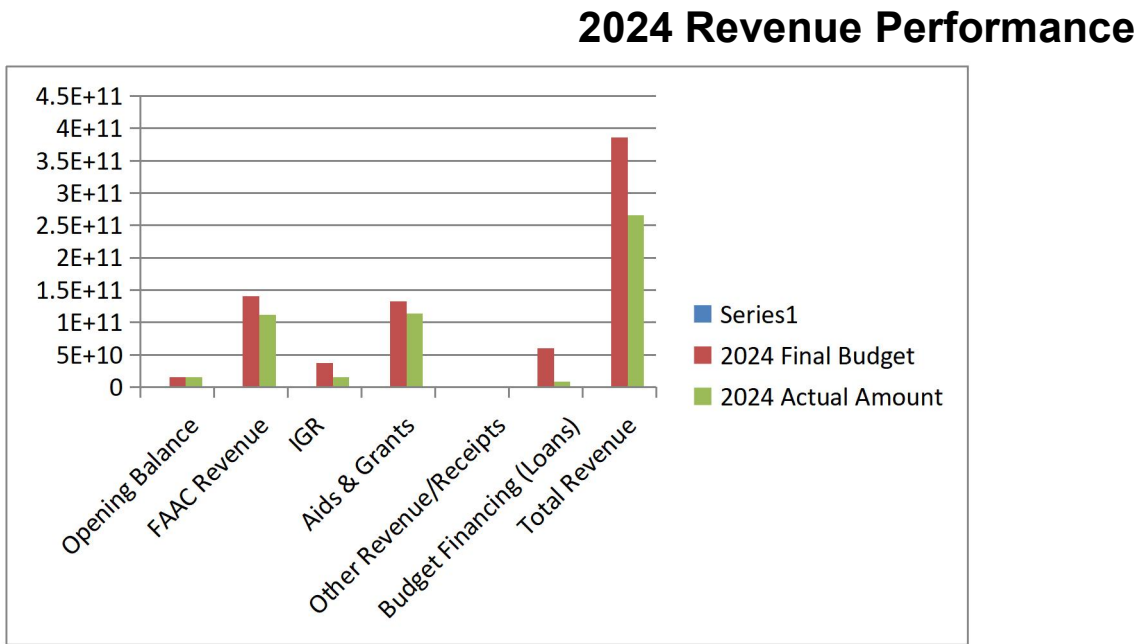
Out of the total expenditure of ₦279.77 billion, ₦222.16 billion or 79.41% of total expenditure was spent on capital projects in the year ended 31<sup>st</sup> December, 2024. The ₦222.16 billion spent on capital projects represents a budget performance of 72.36% of the budget for capital expenditure which was ₦307.80 billion for the year.

**Table 1 Budget Outturn**

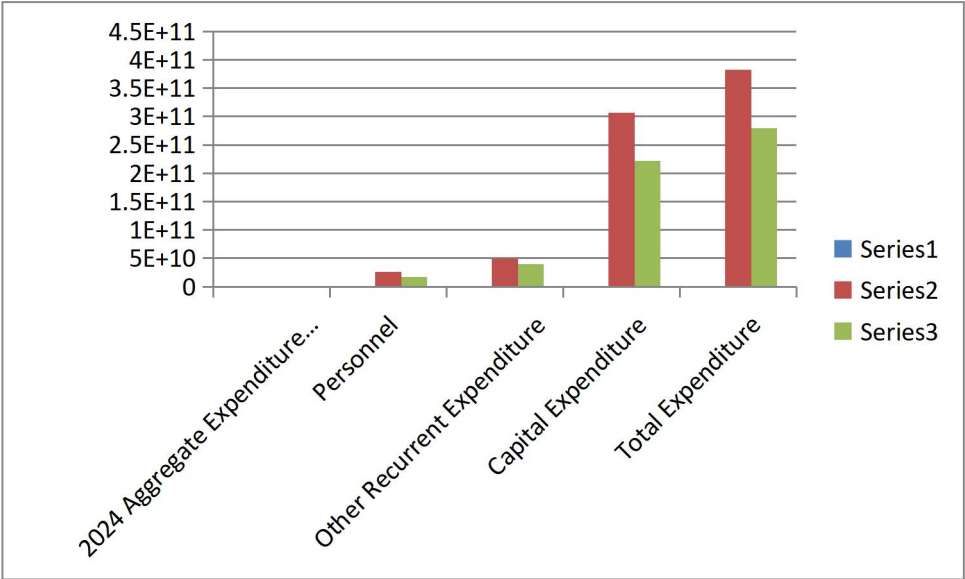
Budget Outturn (Originally Approved vs Actual)					
2024 Revenue Composition Performance					
2024 Aggregate Revenue Composition	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Opening Balance	15,216,564,968.26	15,216,564,968.26	15,216,564,968.26	0.00	100.00
FAAC Revenue	113,239,518,907.00	140,651,220,301.41	112,222,099,691.68	(28,429,120,609.73)	79.79
IGR	26,181,400,000.00	37,196,064,968.26	15,230,653,360.72	(21,965,411,607.54)	40.95
Aids & Grants	57,507,000,000.00	132,590,435,031.74	114,099,808,658.27	(18,490,626,373.47)	86.05
Other Revenue/Receipts	200,000,000.00	200,000,000.00	26,190,206.99	(173,809,793.01)	13.10
Budget Financing (Loans)	5,000,000,000.00	60,000,000,000.00	8,871,026,449.31	(51,128,973,550.69)	14.79
Total Revenue	217,344,483,875.26	385,854,285,269.67	265,666,343,335.23	(120,187,941,934.44)	68.85
2024 Expenditure Performance by Economic Type					
2024 Aggregate Expenditure Composition					
Personnel	23,773,581,084.52	25,956,631,084.52	17,513,990,686.03	8,442,640,398.49	67.48
Other Recurrent Expenditure	35,645,418,089.31	49,810,768,689.39	40,095,105,639.41	9,715,663,049.98	80.50
Capital Expenditure	132,804,740,000.00	307,036,740,794.41	222,159,213,323.96	84,877,527,470.45	72.36
Total Expenditure	192,223,739,173.83	382,804,140,568.32	279,768,309,649.40	103,835,830,921.92	73.08



Figure 1 Budget Outturn Graphs



2023 Expenditure Performance



## Section 2: Revenue Outturn

Table 2 below shows the budgeted and actual revenue generated internally by the State in the year ended 31<sup>st</sup> December, 2024, disaggregated by sources. Table 3 outlines the revenue information from top 10 performing revenue generating agencies in the State.

Internally Generated Revenue of the State held steady during the year ended 31<sup>st</sup> December, 2024 with a marginal reduction in IGR generated of ₦0.07 billion. The reduction is likely as a result of the inflationary trend which have reduced purchasing power of citizens and left little for them to contribute to the IGR effort of the State.

IGR for the year amounted to ₦15.23 billion against an IGR budget of ₦37.20 billion. Revenue were 59.77% and 26.72% respectively.

The above outturn on Tax Revenue is driven by Personal Taxes deducted directly from the Pay-As-You-Earn (PAYE) System. I had stated in previous years that performance on PAYE related revenue subhead is related to the ease of making the collection bill. Therefore, budget performance stood at 40.95%.

The outturn for the two broad categories of IGR, namely, Tax Revenue and Non Tax.

The state needs to strengthen enforcement on revenue subheads that do not depend on payroll deduction to deepen the State's IGR base.

The highest IGR was generated in the year by the State Internal Revenue Service (IRS). IRS generated ₦7.92 billion which is 44.55% of its IGR budget of ₦17.77 billion.

IRS is followed by Ministry of Solid Mineral Development which generated ₦2.77 billion with a budget performance of 51.98% of its IGR budget of ₦5.33 billion.

Other IGR high performing MDAs during the year are:

	<b>Amount Generated</b>	<b>Budget</b>	<b>% Performance</b>
Office of the Accountant General	₦2.12 billion	₦1.92 billion	110.43
Ministry of Market Development	₦0.98 billion	₦3.52 billion	27.93
Ministry of Commerce & Industry	₦0.33 billion	₦0.02 billion	1581.80
Ministry of Lands & Survey	₦0.30 billion	₦0.54 billion	55.89
Ministry of Capital Territory Development	₦0.27 billion	₦2.87 billion	9.53
Ministry of Education	₦0.15 billion	₦0.54 billion	27.17
Ministry of Works	₦0.11 billion	₦0.10 billion	109.52
State Fertilizer Company	₦0.085 billion	₦0.00	-

The 10 MDAs listed generated 98.71% of State IGR for the year amounting to N15.03 billion. Other MDAs of the State generated the balance of ₦0.20 billion or 1.29% in the year.

**Table 2 Revenue Outturn by Item**

Internally Generated Revenue Performance					
By Item					
IGR Items	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Tax Revenue	12,681,817,390.00	16,009,561,412.89	9,569,378,094.34	(6,440,183,318.55)	59.77
Personal Taxes:	11,300,000,000.00	14,627,744,022.89	7,697,807,009.71	(6,929,937,013.18)	52.63
Personal Income Tax (PAYE)					
Personnel Income Tax (Direct Assessment Taxes)					
Penalty For Offences & Interest					
Other Personal Tax N.E.C					
Other Taxes:	1,381,817,390.00	1,381,817,390.00	1,871,571,084.63	489,753,694.63	135.44
Sales Tax					
Lottery Tax/Licence					
Property Tax					
Capital Gain Taxes					
Withholding Tax	1,381,817,390.00	1,381,817,390.00	1,871,571,084.63	489,753,694.63	135.44
Other Taxes N.E.C					
Non-Tax Revenue:	13,499,582,210.00	21,186,503,555.37	5,661,275,266.40	(15,525,228,288.97)	26.72
Licences General	183,702,000.00	183,702,000.00	109,600,000.00	(74,102,000.00)	59.66
Fees – General	3,608,810,270.00	10,992,731,215.37	3,673,012,314.09	(7,319,718,901.28)	33.41
Fines – General	67,830,000.00	67,830,000.00	47,325,185.27	(20,504,814.73)	69.77
Sales – General	0.00	0.00	104,786,021.95	104,786,021.95	100.00
Earnings – General	7,191,221,600.00	7,420,221,600.00	9,021,770.04	(7,411,199,829.96)	0.12

## Ebonyi State Government 2024 Citizens Accountability Report.

Rent On Government Buildings – General	217,830,000.00	261,830,400.00	1,270,937,010.45	1,009,106,610.45	485.41
Rent on Land and Others – General					
Repayments					
Investment Income	0.00	30,000,000.00	22,986,636.23	(7,013,363.77)	76.62
Interest Earned					
Reimbursement	1,081,400,000.00	1,081,400,000.00	419,653,119.87	(661,746,880.73)	38.81
Miscellaneous Income	1,148,788,340.00	1,148,788,340.00	3,953,208.50	(1,144,835,131.50)	0.34
Independent Revenue (IGR)	26,181,399,600.00	37,196,064,968.26	15,230,653,360.74	(21,965,411,607.52)	40.95

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

**Table 3 - Revenue Outturn by MDAs**

Internally Generated Revenue Performance					
By MDA:					
MDA	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Ebonyi State Internal Revenue Service	17,765,175,820.89	17,765,175,820.89	7,914,610,224.87	(9,850,565,596.02)	44.55
Ministry of Solid Mineral Dev.	5,328,521,245.37	5,328,521,245.37	2,769,717,367.40	(2,558,803,877.97)	51.98
Office of the Accountant-General	1,917,337,390.00	1,917,337,390.00	2,117,360,558.95	200,023,168.95	110.43
Ministry of Market Development	3,519,190,389.00	3,519,190,389.00	983,079,756.29	(2,536,110,632.71)	27.93
Ministry of Commerce & Industry	21,109,000.00	21,109,000.00	333,902,082.50	312,793,082.50	1581.80
Min. of Lands & Survey	536,742,560.41	536,307,012.00	299,742,560.41	(236,564,451.59)	55.89
Ministry of Capital Territory Development	13,458,000.00	2,871,427,588.00	273,516,389.45	(2,597,911,209.55)	9.53
Ministry of Education	541,068,213.00	541,068,213.00	147,005,101.57	(394,063,111.43)	27.17
Ministry of Works	100,945,600.00	100,945,600.00	110,552,166.86	9,606,566.86	109.52
State Fertilizer Corp.	0.00	0.00	84,880,274.55	84,880,274.55	100.00
Other Revenue Collecting Agencies	3,562,148,618.67	4,594,982,710.00	196,286,877.89	(4,398,695,832.11)	4.27
<b>Independent Revenue (IGR)</b>	<b>26,181,399,600.00</b>	<b>37,196,064,968.26</b>	<b>15,230,653,360.74</b>	<b>(21,965,411,607.52)</b>	<b>40.95</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.



### Section 3: Expenditure Outturn

Table 4 below shows the Expenditure Outturn of the Government of Ebonyi State for the year ended 31<sup>st</sup> December, 2024. The table explains the proportion of the budget allocated to each main classification and the amount actually spent.

Broadly, the following proportions of the State budget were allocated to the two main expenditure categories.

	<b>Budget Amount</b>	<b>Proportion of Budget</b>
Capital Expenditure	₦307.04 billion	80.21%
Recurrent Expenditure	₦75.77 billion	19.79%

These proportion show that the Government prioritized Capital Expenditure over Recurrent Expenditure in 2024.

Actual Expenditure for the year closely followed budget proportions as shown below:

	<b>Actual Expenditure</b>	<b>Proportion of Total Expenditure</b>
Actual Capital Expenditure	₦222.16 billion	79.41%
Actual Recurrent Expenditure	₦57.61 billion	20.59%

In terms of aggregate expenditure outturn, Capital Expenditure performed at 72.36% while Recurrent Expenditure performed at 76.03%.

A breakdown of Actual Recurrent Expenditure shows that “Overheads” received the highest Budgetary and Actual allocation of 11.27% and 11.69 of total budget and actual expenditure respectively.

Other components of Recurrent Expenditure received budgetary and actual allocations as detailed below:

	<b>Proportion of Total Budget</b>	<b>Proportion of Total Actual Expenditure</b>
Salaries & Wages	6.78%	6.26%
Social Benefits	1.11%	1.53%
Public Debt Charges	0.62%	1.11%

Capital Expenditure was within budget limits in the year Social Benefits (Pension and Gratuity) and Public Debt Charges had slight budget overruns during the year.

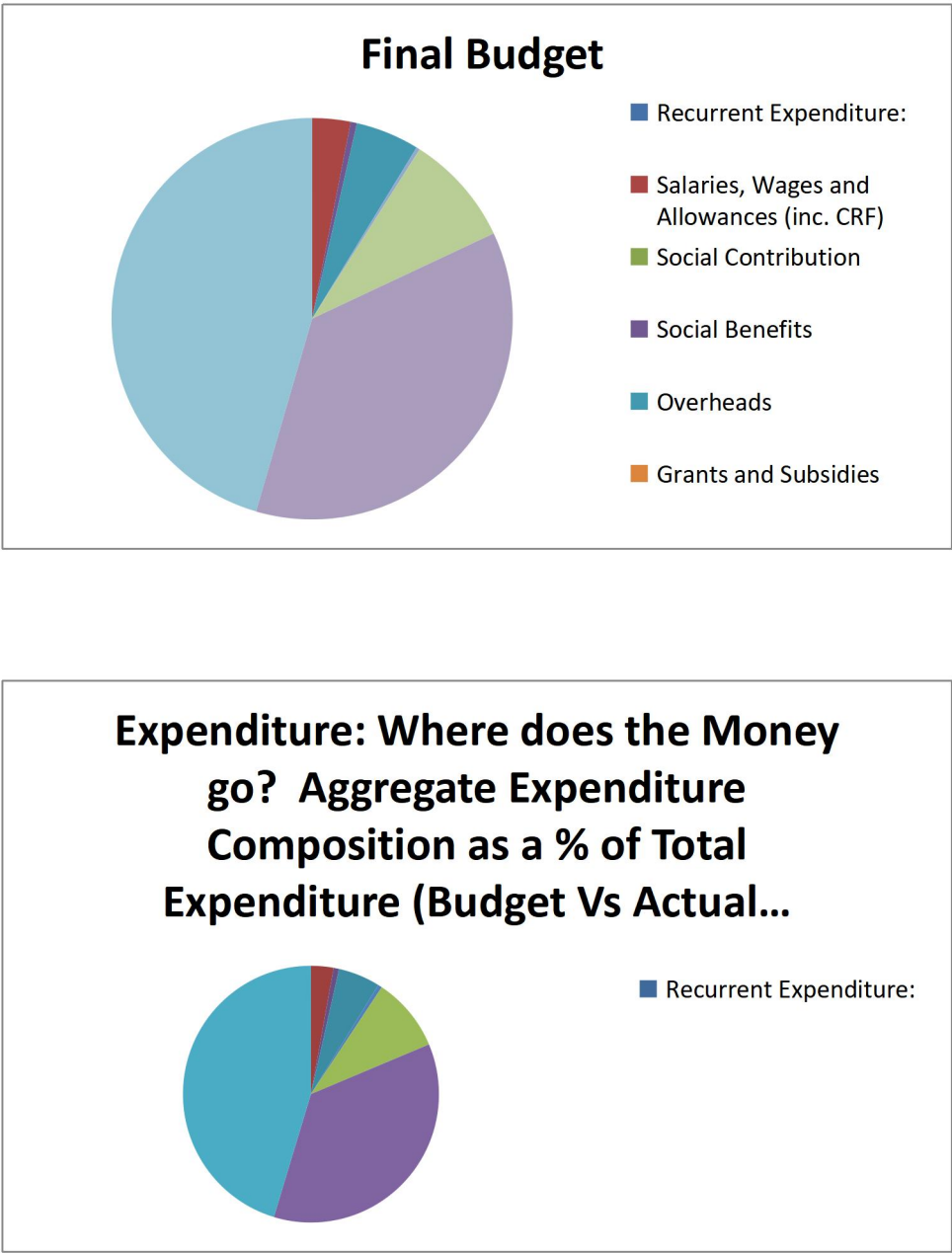


**Table 4 - Expenditure Outturn**

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	Final Budget	Budget Share (%)	Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	25,956,631,084.52	6.78	17,513,990,686.03	6.26	8,442,640,398.49	67.47
Social Contribution						
Social Benefits	4,265,997,821.90	1.11	4,276,647,780.35	1.53	(10,649,958.45)	100.25
Overheads	43,158,585,600.08	11.27	32,716,766,952.12	11.69	10,441,818,647.96	75.81
Grants and Subsidies						
Public Debt Charges	2,386,185,267.41	0.62	3,101,690,906.94	1.11	(715,505,639.53)	129.96
Transfers						
Total Recurrent Expenditure	75,767,399,773.91	19.79	57,609,096,325.44	20.59	18,158,303,448.47	76.03
Total Capital Expenditure	307,036,740,794.41	80.21	222,159,213,323.96	79.41	84,877,527,470.45	72.36
Total Expenditure	382,804,140,568.32	100.00	279,768,309,649.40	100.00	103,035,830,918.92	73.08

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 2: Expenditure Composition Budget and Actual**



## Section 4 Audited Financial Statements

This section breaks down the Audited Public Revenue and Expenditure of the Government of Ebonyi State for the year ended 31<sup>st</sup> December, 2024. The Consolidated Statement of Financial Performance with Budget figures, the Consolidated Statement of Cash Flow and Statement of Changes in Net Assets/Equity are represented here for Citizens Understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2024.

Some of the highlights (Major Variances) are as detailed below:

- Among FAAC Revenue items, only Value Added Taxes (VAT) met/surpassed its budget for the year ended 31<sup>st</sup> December, 2024. VAT contributed ₦61.4 billion against a budget of ₦36.5 billion for the year.
- Statutory Allocation contributed 24.66% of its budget for the year (₦13.20 billion against a budget of ₦55.50 billion).
- Other Federation Account Distribution contributed 74.22% of its budget for the year. (₦37.60 billion against a budget of ₦50.65 billion).
- Tax Revenue performed at 59.77% in the year, contributing ₦9.57 billion against a budget of ₦16.01 billion.
- Non Tax Revenue (Fees, Licenses, Sales, Earnings, Rent) performed at 27.67% contributing ₦5.24 billion against a budget of ₦18.93 billion.
- Other Revenue (Miscellaneous Revenue including Investment Income) performed at 20.03% contributing ₦0.45 billion against a budget of ₦2.23 billion.
- Aids and Grants had a budget performance of 73.76% contributing ₦114.10 billion against a budget of ₦154.64 billion in the year.
- Only ₦0.03 billion was received from Other Government Entities against a budget of ₦0.20 billion for the year.
- The State received ₦8.87 billion from Budget Financing (Foreign Loans) in the form of Draw-Downs on Donor Agency funded projects against a budget of ₦60.00 billion for the year.

On the expenditure side, two items exceeded their budgets in the year. They are

- Social Benefits which performed at 100.25% (₦4.28 billion was paid against a budget of ₦4.27 billion).
- Public Debt Charges performed at 129.99% (₦3.10 billion was paid against a budget of ₦2.39 billion for the year).

It is pertinent to note that the ~~₦~~4.28 billion paid as Social Benefits for the year includes the arrears of Gratuity of ~~₦~~1.14 billion outstanding at the beginning of the year ended 31<sup>st</sup> December, 2024.

- Other Recurrent Expenditure Subheads – Salaries & Wages, Overheads, were within budgetary limits for the year.
- Capital Expenditure was also within budgetary limits for the year with a performance of 72.35% (~~₦~~222.14 billion spent against a budget of ~~₦~~307.04 billion).

The State reported a Net Surplus of ~~₦~~81.66 billion from all activities (including Capital Project Implementation) for the year.

Also, the Statement of Changes in Net Assets shows that the Government of Ebonyi State has Net Assets amounting to ~~₦~~389.99 billion as at 31<sup>st</sup> December, 2024.

**Table 5: Statement of Income and Expenditure**

Statement of Income and Expenditure							
Item	Previous Actual 2023	Originally Approved Budget	Supplementary Budget	Final Budget	Actual 2024	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	14,131,645,880.27	15,216,564,968.26		15,216,564,968.26	15,216,564,968.26	0.00	100.00
Statutory Allocation	26,374,778,282.00	37,000,000,000.00	16,500,000,000.00	53,500,000,000.00	13,194,702,480.87	(40,305,297,519.13)	24.66
13% Derivation	155,792,312.98	-	-	-	0.00		
State Government Share of VAT	23,382,311,581.57	36,500,000,000.00	0.00	36,500,000,000.00	61,431,616,027.96	24,931,616,027.96	168.31
Other Federation Account Distributions	2,903,490,963.14	39,739,518,907.00	10,912,301,394.49	50,651,820,301.49	37,595,781,182.88	(13,036,039,118.61)	74.22
Independent Tax Revenue	8,768,061,564.50	12,681,817,390.00	3,327,744,022.89	16,009,561,412.89	9,569,378,094.34	(6,440,183,318.55)	59.77
Independent Non-Tax Revenue	6,059,413,580.21	11,269,394,270.00	7,656,920,945.37	18,926,315,215.37	5,237,668,938.03	(13,688,646,277.34)	27.67
Foreign Grants	1,078,576,693.00				0.00		
Domestic Grants	39,938,710,183.00	57,507,000,000.00	97,183,435,031.74	154,690,435,031.74	114,099,808,658.27	(40,590,626,373.47)	73.76
Foreign Loans		60,000,000,000.00	0.00	60,000,000,000.00	8,871,026,449.31	(51,128,973,550.69)	14.79
Domestic Loans					0.00		
Other Revenues	487,434,199.35	2,230,188,340.00	0.00	2,230,188,340.00	446,592,964.60	(1,783,595,375.40)	20.03
Transfer from other Government Entities	301,405,399.61	200,000,000.00	0.00	200,000,000.00	26,190,206.99	(173,809,793.01)	13.10
<b>Total Revenue (a)</b>	<b>123,581,620,639.63</b>	<b>272,344,483,875.26</b>	<b>135,580,401,394.49</b>	<b>407,924,885,269.75</b>	<b>265,666,343,335.25</b>	<b>(142,258,541,934.50)</b>	<b>65.13</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	12,551,772,553.66	23,773,581,084.52	2,183,050,000.00	25,956,631,084.52	17,513,990,686.03	8,442,640,398.49	67.47
CRF Charges (Salary)							
Social Contributions							
Social Benefits	6,464,893,760.60	4,265,997,821.90	0.00	4,265,997,821.90	4,276,647,780.35	(10,649,958.45)	100.25
Overheads	27,983,009,292.96	28,993,235,000.00	14,165,330,600.08	43,158,585,600.09	32,716,760,952.12	10,441,824,647.96	75.81
Grants & Contributions							
Public Debt Charges	4,715,867,608.00	2,386,185,267.41	0.00	2,386,185,267.41	3,101,690,906.94	(715,505,639.53)	129.99
Transfers							
Capital Expenditure	73,232,774,985.00	132,804,740,000.00	174,232,000,794.41	307,036,740,794.41	222,139,213,323.96	84,897,527,470.45	72.35
<b>Total Expenditure (b)</b>	<b>124,948,318,200.22</b>	<b>192,223,739,173.83</b>	<b>190,580,401,394.49</b>	<b>382,804,140,568.32</b>	<b>279,748,309,649.40</b>	<b>103,055,830,918.92</b>	<b>73.08</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>(1,366,697,560.59)</b>	<b>80,120,744,701.43</b>		<b>25,120,744,701.43</b>	<b>(14,081,966,314.15)</b>	<b>39,202,711,015.58</b>	
Gains/Loss on Disposal of Asset	0.00	0.00	0.00	0.00	97,230,607,443.08	97,230,607,443.08	
Gain/Loss on Foreign Exchange Transaction	(104,067,092.17)	0.00	0.00	0.00	(1,492,962,375.40)	(1,492,962,375.40)	
Total Non-Operating Revenue/(Expenses)	(104,067,092.17)	0.00	0.00	0.00	95,737,645,067.68	95,737,645,067.68	
Surplus/(Deficit) from Ordinary Activities							
Net Surplus/ (Deficit) for the Period	(1,470,764,652.76)	0.00	0.00	0.00	81,655,678,753.53	81,655,678,753.53	

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals

were above budget.

**TABLE 6**

Statement of Changes in Net Assets			
Item	Revaluation/Translation Reserve	Accumulated Surplus	Total
Revalued Opening Balance	37,073,660,816.37	197,117,377,163.56	234,191,037,979.93
Net Gains/Losses Not in Financial Performance	0.00	32,928,847,003.91	32,928,847,003.91
Surplus for year	(51,300,721,059.26)	174,180,757,507.79	122,880,036,448.53
Balance as at 31 December 2022	(14,227,060,242.89)	404,226,981,675.26	389,999,921,432.36

## Section 5 Top Sectoral Allocation

Table 7, 8 and 9 outlines the financial information on top Ministries, Departments and Agencies/Sector Allocation and Actual Expenditures from the implementation of the 2024 Fiscal Year Budget.

**Recurrent Expenditure:** Presented in Table 7 is data on recurrent expenditure of Top 10 MDAs of the State for the year ended 31<sup>st</sup> December, 2024. The table shows that the top 10 MDAs were allocated 81.21% of the State Recurrent Expenditure budget for the year i.e. ₦56.13 billion out of a total recurrent budget of ₦69.12 billion. The top 10 MDAs spent 86.76% of total State recurrent expenditure for the year i.e. ₦43.58 billion spent out of a total recurrent expenditure of ₦50.23 billion.

The rest of the MDAs shared in 18.79% of the Recurrent Budget and actually spent 13.24% of the State's actual recurrent expenditure.

The highest recurrent budgetary allocation was made to the Office of the Secretary to the State Government (31.10%). This is followed by Ebonyi State University (13.09%) and Office of the Executive Governor (11.48%). The other seven members of the top 10 MDAs had single digit budgetary allocations ranging from Secondary Education Board (8.75%) to Judiciary: High Court of Justice (0.94%).

The Top 10 MDAs spent 86.76% of total recurrent expenditure for the year. Again, Office of the Secretary to the State Government led with 39.37%. They are followed by Office of the Executive Governor which spent 14.60% of total recurrent expenditure. Others in the top 10 are: Secondary Education Board (8.19%); Ebonyi State University (7.76%); Ministry of Internal Security (7.64%); Ebonyi State House of Assembly (2.88%); Office of the Accountant General (2.15%); State Hospital Management Board (1.98%); Religious and Welfare Matters (1.28%) and Judiciary: High Court of Justice (0.91%).

**Capital Expenditure:** Table 8 represents the Capital Expenditure of Top 10 MDAs of the State for the year ended 31<sup>st</sup> December, 2024. The table shows that the top 10 MDAs were allocated 71.39% of the total capital budget for the year. Actual capital expenditure by the 10 MDAs amounted to 84.16% of total capital expenditure for the year.

The highest capital budget allocation was made to Ministry of Trade and Investment (25.13%). They are followed by Ministry of Works (12.06); Ministry of

Infrastructure (8.81%); Ministry of Aviation (6.20%); Office of the Secretary to the State Government (5.71%). The other five members of the top 10 MDAs had Capital budget allocations ranging from Scholarship Board (3.53%) to Ministry of Power & Energy (2.14%).

Other MDAs of the State shared 28.61% of the capital budget amongst themselves and spent 15.84% of the State's actual capital expenditure for the year ended 31<sup>st</sup> December, 2024.

On Actual Capital Expenditure, Ministry of Trade and Investment spent 30.04% of the State's capital expenditure for the year. They are followed by the other members of the top 10 in the following order:

- Ministry of Works	14.16%
- Ministry of Infrastructure	8.92%
- Ministry of Aviation	8.10%
- Office of the SSG	7.81%
- State Scholarship Board	4.57%
- Ministry of Education	2.97%
- ICT University	2.73%
- Ministry of Housing & Urban Dev.	2.30%
- Ministry of Power	2.26%

All Capital Expenditures were within budgetary limits for the year.

Total Expenditure: Table 9 shows the 10 highest spending MDAs of the Government of Ebonyi State for the year ended 31<sup>st</sup> December, 2024. The table shows that the top 10 spending MDAs were allocated 62.70% of the States' total budget for the year. The top 10 MDAs however, spent 71.09% of the States' total expenditure for the year.

Of the 10 MDAs, Ministry of Trade and Investment had the highest allocation of 20.52%. They are followed by Office of the Secretary to the State Government (10.37%); Ministry of Works (9.89%). The other MDAs in the top 10 include:

- Ministry of Infrastructure	7.20%
- Ministry of Aviation	5.16%
- Scholarship Board	2.90%
- Office of the Executive Governor	2.19%
- Ministry of Education	2.26%
- ICT University	2.29%
- Ministry of Housing & Urban Dev.	1.99%



The rest of the MDAs of the State shared 37.30% of the States' total budget and actually spent 22.91% of the States actual total expenditure of the year.

On actual total Expenditure, the top 10 MDAs spent the following proportions of the total expenditure of the Government of Ebonyi State;

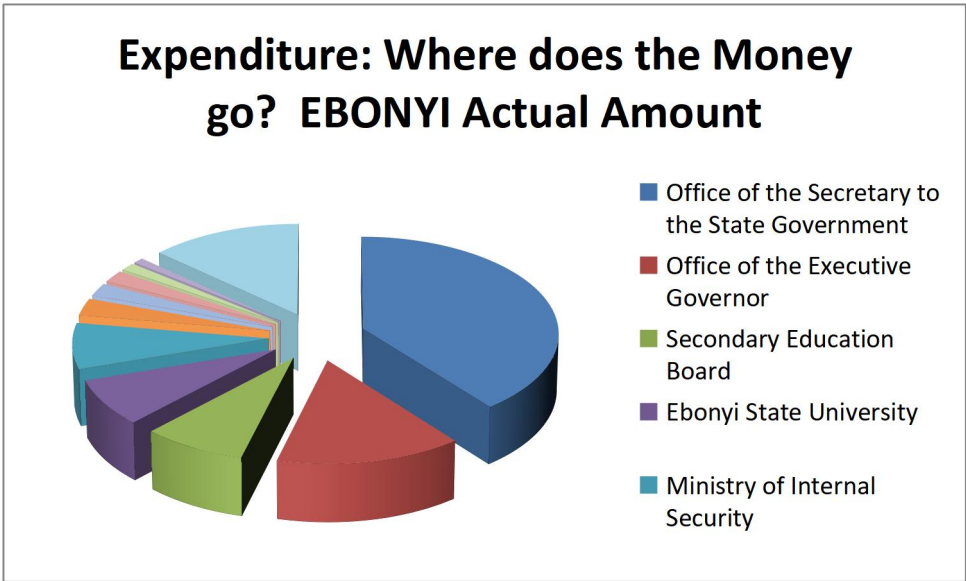
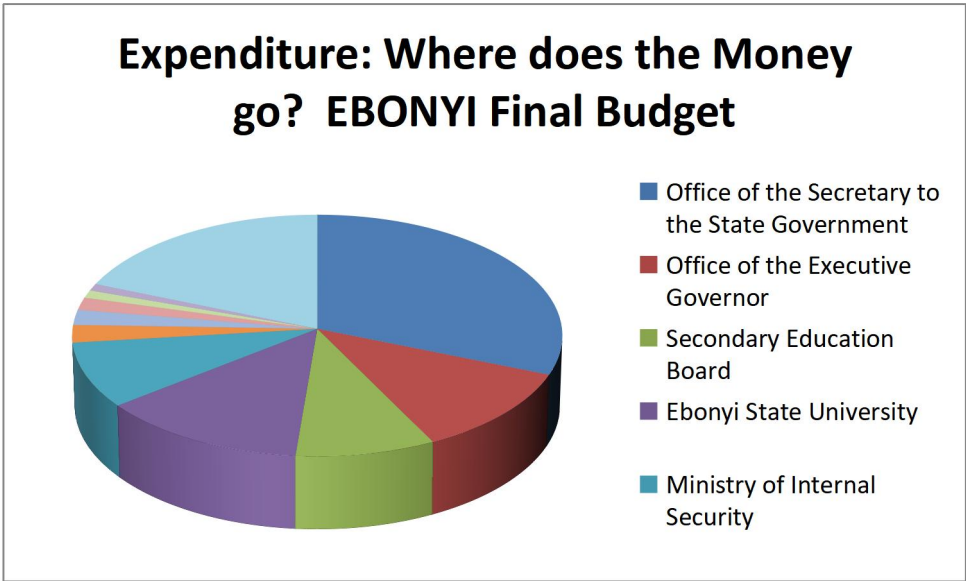
- Ministry of Trade & Investment	24.50%
- Office of the SSG	13.64%
- Ministry of Works	11.60%
- Office of Infrastructure	7.29%
- Ministry of Aviation	6.73%
- Scholarship Board	3.99%
- Office of the Executive Governor	2.75%
- Ministry of Education	2.46%
- ICT University	2.25%
- Ministry of Housing & Urban Dev.	1.89%

**Table 7: Top Ten Recurrent Expenditure Sector/MDAs**

Expenditure: Where does the Money go?						
MDA/Sectors	EBONYI Final Budget	EBONYI Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Office of the Secretary to the State Government	21,497,835,600.00	19,775,485,582.03	1,722,350,017.97	91.99	31.10	39.37
Office of the Executive Governor	7,934,200,000.00	7,334,944,740.61	599,255,259.39	92.45	11.48	14.60
Secondary Education Board	6,050,000,000.00	4,115,281,473.49	1,934,718,526.51	68.02	8.75	8.19
Ebonyi State University	9,047,700,000.00	3,900,000,000.00	5,147,700,000.00	43.11	13.09	7.76
Ministry of Internal Security	6,043,500,000.00	3,835,636,461.53	2,207,863,538.47	63.47	8.74	7.64
Ebonyi State House of Assembly	1,622,200,000.00	1,444,172,509.64	178,027,490.36	89.03	2.35	2.88
Office of the Accountant-General	1,400,958,432.66	1,079,990,001.68	320,968,430.98	77.09	2.03	2.15
State Hospital Management Board	1,158,980,000.00	992,542,250.00	166,437,750.00	85.64	1.68	1.98
Religious & Welfare Matters	720,000,000.00	645,110,890.00	74,889,110.00	89.60	1.04	1.28
Judiciary: High Court of Justice	652,000,000.00	458,106,666.68	193,893,333.32	70.26	0.94	0.91
Other MDA Expenditure	12,987,842,651.94	6,649,487,062.49	6,338,355,589.45	51.20	18.79	13.24
Total (Except Other MDA Expenditure)	56,127,374,032.66	43,581,270,575.66	12,546,103,457.00	77.65	81.21	86.76
<b>Total Budgeted Expenditure</b>	<b>69,115,216,684.60</b>	<b>50,230,757,638.15</b>	<b>18,884,459,046.45</b>	<b>72.68</b>		

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 3:



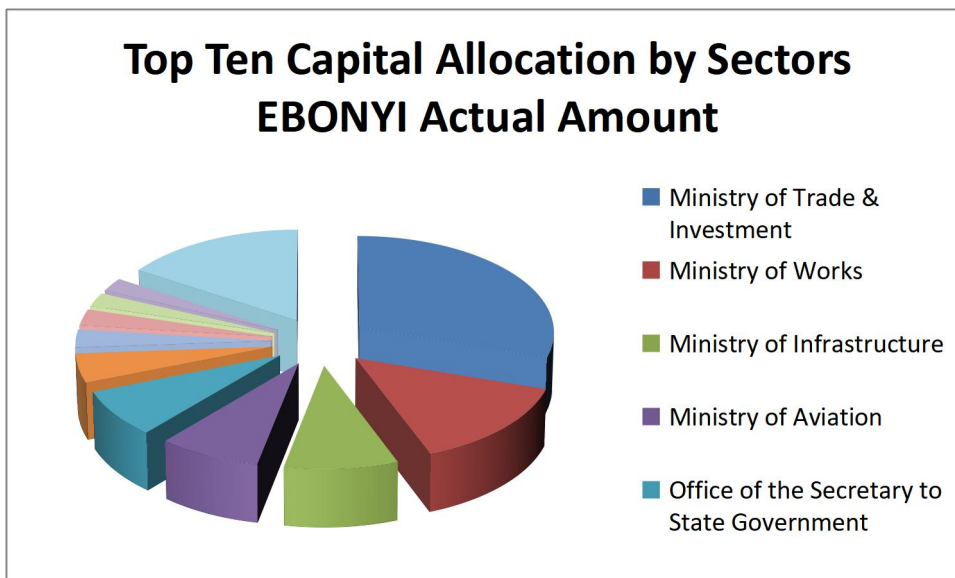
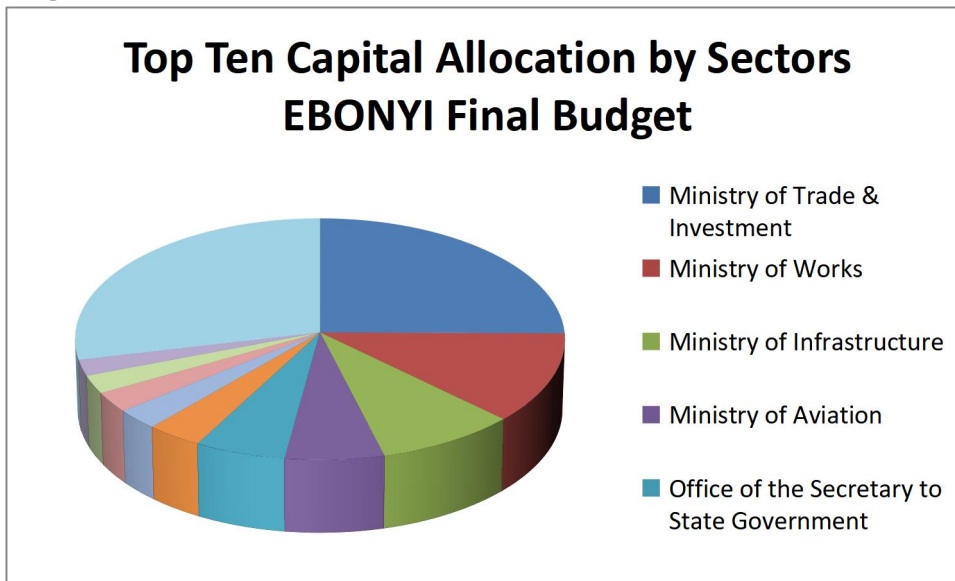


**Table 8: Top Ten Capital Expenditure Sector/MDAs**

Top Ten Capital Allocation by Sectors						
MDA/Sectors	EBONYI Final Budget	EBONYI Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Trade & Investment	77,154,550,000.00	66,733,125,000.00	10,421,425,000.00	86.49	25.13	30.04
Ministry of Works	37,021,656,748.00	31,460,810,496.31	5,560,846,251.69	84.98	12.06	14.16
Ministry of Infrastructure	27,042,500,000.00	19,826,860,988.51	7,215,639,011.49	73.32	8.81	8.92
Ministry of Aviation	19,037,000,000.00	17,989,715,925.10	1,047,284,074.90	94.50	6.20	8.10
Office of the Secretary to State Government	17,516,750,000.00	17,342,728,603.55	174,021,396.45	99.01	5.71	7.81
State Scholarship Board	10,839,000,000.00	10,809,686,417.00	29,313,583.00	99.73	3.53	4.87
Ministry of Education	8,394,221,250.00	6,607,366,670.00	1,786,854,580.00	78.71	2.73	2.97
ICT University	8,200,000,000.00	6,064,990,914.53	2,135,009,085.47	73.96	2.67	2.73
Ministry of Housing	7,429,000,000.00	5,106,520,009.24	2,322,479,990.76	68.74	2.42	2.30
Ministry of Power	6,572,315,000.00	5,014,073,827.66	1,558,241,172.34	76.29	2.14	2.26
Other MDA Expenditure	87,829,747,796.41	35,183,334,472.06	52,646,413,324.35	40.06	28.61	15.84
<b>Total (Except Other MDA)</b>	<b>219,206,992,998.00</b>	<b>186,955,878,851.90</b>	<b>32,251,114,146.10</b>	<b>85.29</b>	<b>71.39</b>	<b>84.16</b>
<b>Total Budgeted Expenditure</b>	<b>307,036,740,794.41</b>	<b>222,139,213,323.96</b>	<b>84,897,527,470.45</b>	<b>72.35</b>		

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 4:**

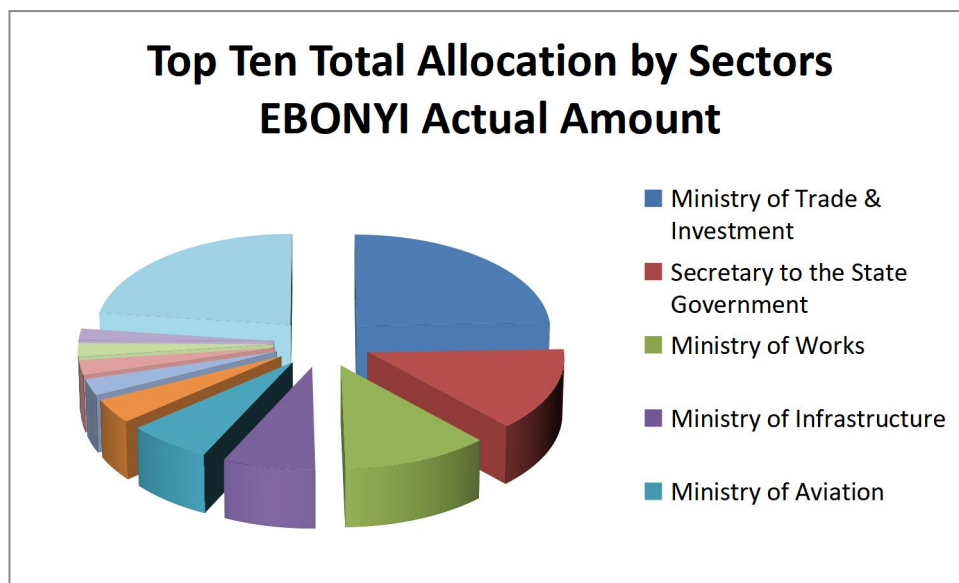
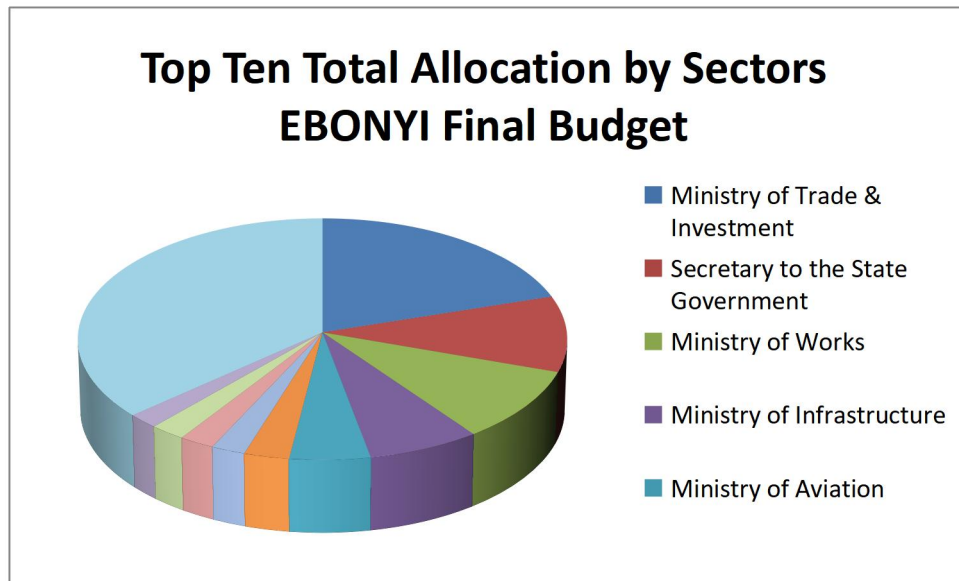


**Table 9: Top Ten Total Expenditure Sector/MDAs**

Top Ten Total Allocation by Sectors						
MDA/Sectors	EBONYI Final Budget	EBONYI Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Trade & Investment	77,184,420,000.00	66,756,370,524.58	10,428,049,475.42	86.49	20.52	24.50
Secretary to the State Government	39,014,585,600.00	37,118,214,190.58	1,896,371,409.42	95.14	10.37	13.64
Ministry of Works	37,194,256,748.00	31,595,610,496.31	5,598,646,251.69	84.95	9.89	11.60
Ministry of Infrastructure	27,078,000,000.00	19,852,986,125.00	7,225,013,875.00	73.34	7.20	7.29
Ministry of Aviation	19,408,400,000.00	18,361,406,925.10	1,046,993,074.90	94.61	5.16	6.73
Scholarship Board	10,902,324,000.00	10,859,039,752.02	43,284,247.98	99.60	2.90	3.99
Office of the Executive Governor	8,230,000,000.00	7,494,803,907.61	735,196,092.39	91.07	2.19	2.75
Ministry of Education	8,509,921,250.00	6,709,488,670.00	1,800,432,580.00	78.84	2.26	2.46
ICT University	8,600,000,000.00	6,131,033,232.84	2,468,966,767.16	71.29	2.29	2.25
Ministry of Housing & Urban Dev.	7,490,200,000.00	5,158,326,689.60	2,331,873,310.40	68.87	1.99	1.89
Other MDA	140,299,849,881.01	62,432,690,448.47	77,867,159,432.54	44.50	37.30	22.91
<b>Total (Except Other MDA)</b>	<b>235,872,107,598.00</b>	<b>210,037,280,513.64</b>	<b>25,834,827,084.36</b>	<b>89.05</b>	<b>62.70</b>	<b>77.09</b>
<b>Total Expenditure</b>	<b>376,171,957,479.01</b>	<b>272,469,970,962.11</b>	<b>103,701,986,516.90</b>	<b>72.43</b>		

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 5:**





## **Section 6    Top Value Capital Projects**

This section outlines information on the largest 10 capital projects included in the budget, actual expenditure on the projects and achieved implementation status arising from the implementation of the Fiscal year 2024 budget of the Government of Ebonyi State.

The details are shown in Table 10

Of the projects listed, three were completed in 2024 while seven projects are still ongoing.

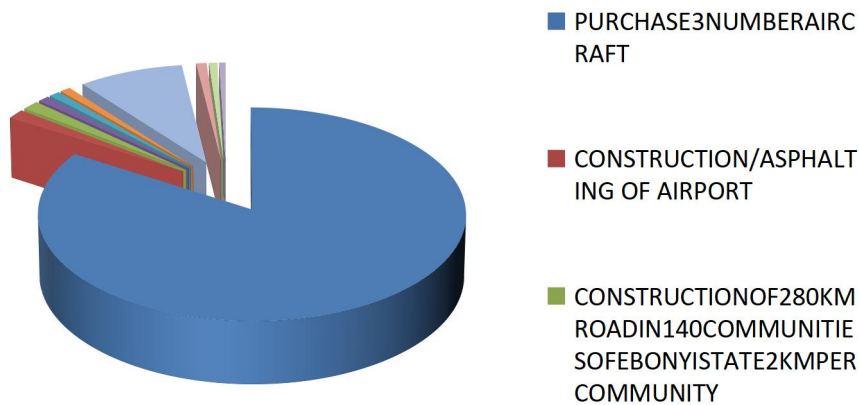
No cost overruns were reported on the completed projects in 2024.

**Table 10: Top Value Capital Projects**

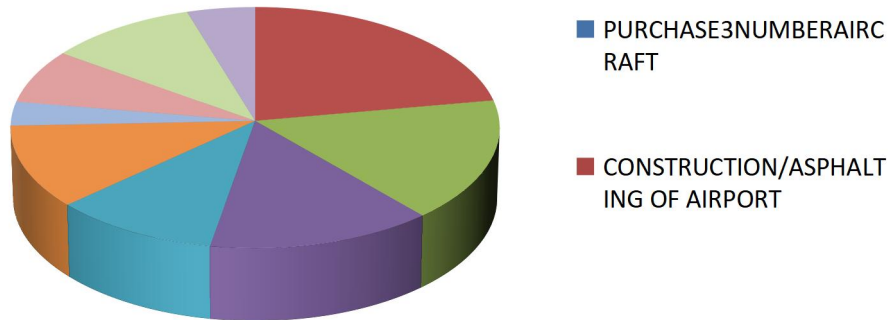
Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)	Completion Status
PURCHASE 3 NUMBER AIRCRAFT	ABAKALIKI	12100125001200	MINISTRY OF TRADE & INVESTMENT	77,000,0000,000.00				
CONSTRUCTION/ASPHALTING OF AIRPORT	EZZA SOUTH	18100122000100	MINISTRY OF AVAITION	13,500,000,000.00	12,893,561,937.90	606,438,012.10	95.51	Completed
CONSTRUCTION OF 280KM ROAD IN 140 COMMUNITIES OF EBONYI STATE 2KM PER COMMUNITY	STATE WIDE	1710012100100	MINISTRY OF INFRASTRUCTURE	12,800,000,000.00	9,480,867,126.00	3,319,132,814.00	74.07	Ongoing
PURCHASE OF OFFICIAL VEHICLES FOR NEW ADMINISTRATION	STATE WIDE	13100122001100	OFFICE OF SSG	8,500,000,000.00	8,226,137,500.00	273,862,500.00	96.78	Completed
TAKE OFF FUND FOR THE ICT UNVERISTY	IZZI	05050123000800	ICT UNIVERSITY	8,200,000,000.00	6,064,990,914.53	2,135,009,085.47	73.96	
PURCHASE OF VEHICLE FOR GOVERNMENT OFFICERS	STATE WIDE	13100122000300	OFFICE OF SSG	7,950,000,000.00	6,443,591,103.55	1,506,408,896.45	81.05	Completed
COMPILATION OF 39 NOS22-CLASSROOM BLOCKS (3PER LGA)	STATE WIDE	05050123000200	MINISTRY OF PRIMARY & SECONDARY EDUCATION	7,800,000,0000.00	1,857,600,000.00	5,942,400,000.00		Ongoing
REBABILITATION OF OGBAGA ROAD (23KM)	STATE WIDE	171001240018100	MINISTRY OF WORKS	7,656,000,000.00	4,227,162,521.81	3,428,837,478.19	55.21	
CONSTRUCTION OF ONE NOS. FLYOVER AT VANCO TO UNION BANK JUNCTION	ABAKALIKI	17100121001100	MINISTRY OF INFRASTRUCTURE	6,150,000,000.00	6,022,744,446.62	127,255,553.38	97.93	Ongoing
CONSTRUCTION OF ABAKALIKI INTERNAL ROADS	ABAKALIKI	1710012100400	MINISTRY OF WORKS	4,500,000,000.00	2,746,563,863.45	1,753,436,136.55	61.04	

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Top Value Projects 2024 Final Budget



Top Value Projects 2024 Actual Amount



## Section 7 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Departments and Agencies allocations to projects nominated by the citizens and the actual expenditures from the implementation of the Fiscal year 2024 budget.

All details of the Citizens Nominated Projects are shown in Table 10. Seven projects were nominated by citizens and included in the 2024 budget of the Government of Ebonyi State. Implementation commenced on two of the seven projects nominated in 2024.

The projects already ongoing and the budget performance on them in 2024 are:

	<b>Project</b>	<b>Budget Performance</b>
i	Construction of 280km Road in 140 communities of Ebonyi State	74.07%
ii	Rehabilitation of 60 No. Dilapidated Public School Buildings (20 per zone)	7.20%

Procurement process were being concluded at the close of the fiscal year 2024 on the other 5 Citizen Nominated Projects.

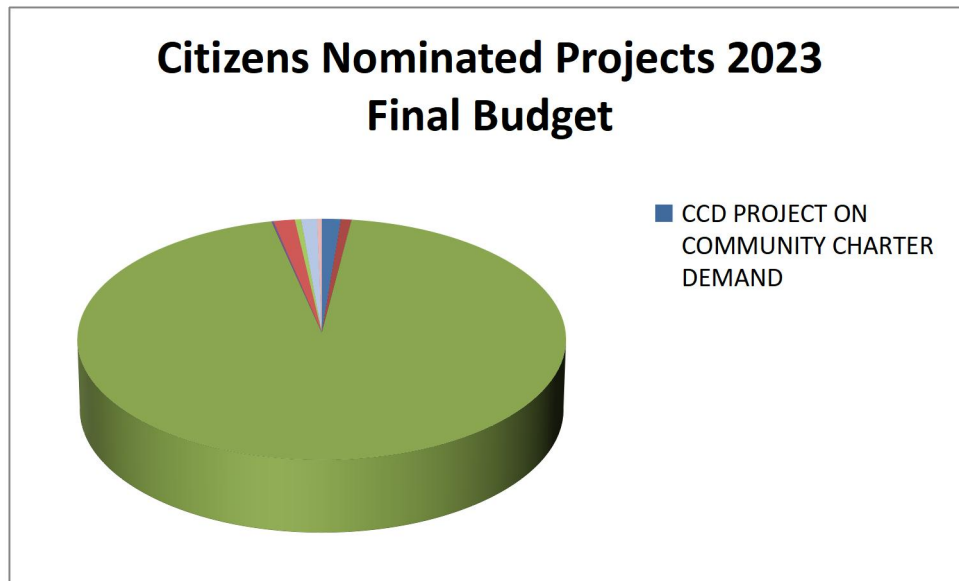
**Table 10 Citizens Nominated Project**

Citizens Nominated Projects								
Projects	Project Location	Programme Code	MDA Responsible	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Completion Status
CCD PROJECT ON COMMUNITY CHARTER DEMAND	STATE WIDE	01030124001800	MINISTRY OF AGRIC	180,000,000.00				
CCD WATER RETICULATION AT OBULECHI HEALTH CENTRE IN AKPAAMACHI COMMUNITY IN ABAKALIKI, EBONYI STATE	STATE WIDE	10100125000100	MINISTRY OF WATER	100,000,000.00		180,000,000.00		
CCD CONSTRUCTION OF 280KM ROAD IN 140 COMMUNITIES OF EBONYI STATE 2KM PER COMMUNITY	STATE WIDE	17100121000100	MINISTRY OF INFRASTRUCTURE	12,800,000,000.00	9,480,867,126.00			
CCD PURCHASE OF ESSENTIAL TEACHING/LEARNING MATERIALS (DIARIES, ATTENDANCE REGISTER SETC FOR SENIOR SECONDARY SCHOOLS, INCLUDING AMAGU ONICHA PRIMARY SCHOOL, AMEKA PRIMARY SCHOOL, CPS MGBOM ETC	STATE WIDE	05040223000100	MINISTRY PRIMARY & SECONDARY	20,000,000.00		3,319,132,874.00	74.07	Ongoing
CCD REHABILITATION OF 60 NO PUBLIC DILAPITATED SCHOOL; BUILDINGS 20 PER ZONE	STATE WIDE	05050123e00010069	MINISTRY PRIMARY & SECONDARY	200,000,000.00	14,399,740			
CCD CONSTRUCTION OF LEARNERS AND TEACHERS FURNITURE IN THE 3 SENITORAL ZONES INCLUDING COMMUNITY JUNIOR SECONDARY SCHOOL OF EREKPE, RIVERSIDE PRIMARY SCHOOL, NWACHI AMAGU, CENTRAL SCHOOL, NDIEGU ECHARA ETC	STATE WIDE	05010223001000	UBEB	60,000,000.00		185,600,260.00	7.20	Ongoing
CCD INTERVENTION IN COMMUNITY EACH IN THE 3 SENATORIAL ZONES	STATE WIDE	04050123000804	MINISTRY OF HEALTH	150,000,000.00				
CCD PROJECT AT 3 SELECTED IN THE 3 SENATORIAL ZONES	STATE WIDE	04030223000501	EBONYI STATE PRIMARY HEALTH CARE	42,000,000.00				

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.



**Figure 7: Citizens Nominated Project Graph**



## **Section 8    Public Consultations with Citizens presenting the Annual Financial Statements**

The FY 2023 Audited Annual Financial Statements for Ebonyi State can be found on the State Government Website, at the following specific address:<https://Ebonyistate.gov.ng/laws-and-financials>. The Financial Statements were presented to the citizens in the town hall meeting held with them by the State Government on 29<sup>th</sup> September 2025. The minutes arising from the public presentation together with the attendance list have been uploaded to the same address above.



## ABRIDGED 2024 AUDITOR-GENERAL'S ACCOUNTABILITY REPORT TO CITIZENS OF EBONYI STATE

### 1. Introduction:

The Financial Statements of the Government of Ebonyi State, Nigeria for the year ended 31<sup>st</sup> December, 2024 was submitted to me as required by section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999, (as amended) and section 13 of Ebonyi State Public Sector Audit Law No.008 of 2021 bestow on the Auditor-General of Ebonyi State the duties and responsibilities and report:

As required by the constitution, I have examined the financial statements and submitted my Annual Report on the Statements to the State House of Assembly. This submission was made on 22<sup>nd</sup> July, 2025.

The State Public Sector Audit Law (cited above) provides in section 20(4) that "The annual audit report of the Auditor-General shall be considered a public document and as such shall be made available and accessible to members of the public after its submission to the State House of Assembly".

The Citizens Accountability Report seeks to simplify the Financial statements submitted to me by the State Accountant General and my report thereon to make understanding of the two reports easier for citizens who may not have accounting knowledge.

### 2.0 Revenue

2.1 The Government of Ebonyi State collected revenue for its activities for the year ended 31<sup>st</sup> December, 2024 from the following sources:

Source	Amount N	% of Total Receipt
Federation Account Allocation	112,222,099,691.68	44.82
Internally Generated Revenue	15,230,653,360.72	6.08
Other internal Receipts	26,190,206.99	0.01
Aids and Grants	114,009,808,658.27	45.54
Budget Financing (Loans)	<u>8,871,026,449.31</u>	<u>3.54</u>
<b>Total</b>	<b><u>250,359,778,366.97</u></b>	<b><u>100.00</u></b>

## 2.2 Receipts From Federation Accounts Allocation Committee (FAAC)

For the year ended 31<sup>st</sup> December, 2024, FAAC Receipts amounted to ₦112,222,099,691.68. FAAC receipts come from two categories: Statutory Allocation and Value Added Tax. For the fiscal year 2024, the contribution of each category was:

FAAC Category	Amount ₦	% of Total Receipt
Statutory Allocation	50,790,483,663.72	45.26
Value Added Tax	<u>61,431,616,027.96</u>	<u>54.74</u>
<b>Total</b>	<b><u>112,222,099,691.68</u></b>	<b><u>100.00</u></b>

The make-up of the Statutory Allocation Category are the following in the year:

Component	Amount(₦)
Statutory Allocation	13,194,702,480.84
Exchange Gain Non Oil Revenue	31,242,643,150.53
Other Non Mineral Revenue	3,367,384,027.91
Solid Mineral Revenue	2,985,754,004.44
<b>Total</b>	<b><u>50,790,483,663.72</u></b>

Budget Performance of the State on the two categories of FAAC Revenue is shown below:

	Budget ₦	Actual ₦	Variance ₦	% Performance
Statutory Allocation	50,790,483,663.72	104,151,820,301.41	(53,361,336,637.69)	48.77
Value Added Tax	<u>61,431,616,027.96</u>	<u>36,500,000,000.00</u>	<u>24,931,616,027.96</u>	<u>168.31</u>
<b>Total</b>	<b><u>112,222,099,691.68</u></b>	<b><u>140,651,820,301.41</u></b>	<b><u>(28,429,720,609.73)</u></b>	<b><u>79.79</u></b>

Statutory Allocation did not meet its budget for the year. Value Added Tax on the other hand exceeded its budget provision by 68.31%.

The two categories together fell short of budget provisions for the year by 20.21%.

## 2.4 Internally Generated Revenue (IGR)

The Government of Ebonyi State collected Internally Generated Revenue (IGR) amounting to ₦15,230,653,360.72 in 2024. The IGR is made up of the following categories of revenue:

	<b>₦</b>	<b>% of Total IGR</b>
Tax Revenue	9,569,378,094.32	62.83
Non Tax Revenue	<u>5,661,275,266.40</u>	<u>37.17</u>
<b>Total</b>	<b><u>15,230,653,360.72</u></b>	<b><u>100.00</u></b>

The Non-Tax IGR is made up of revenue from the following sources:

<b>Sources</b>	<b>Contribution (₦)</b>	<b>% of Total Non Tax IGR</b>
Licences – General	109,600,000.00	1.94
Fees – General	3,673,017,314.09	64.88
Fines – General	47,325,185.27	0.84
Sales – General	104,786,021.95	1.85
Earning – General	9,021,770.04	0.16
Rent on Government Building	1,270,937,010.45	22.45
Investment Income	<u>22,986,630.23</u>	<u>0.41</u>
Re-Imbursement	<u>419,653,119.87</u>	<u>7.41</u>
Miscellaneous Receipts	<u>3,953,208.50</u>	<u>0.07</u>
<b>Total</b>	<b><u>5,661,275,266.40</u></b>	<b><u>100.00</u></b>

Budget Performance on IGR for the year were:

	<b>Actual ₦</b>	<b>Final Budget ₦</b>	<b>Variance ₦</b>	<b>% Performance</b>
Tax Revenue	9,569,378,094.34	16,009,561,412.89	(6,440,183,318.55)	59.77
Non Tax Revenue	<u>5,661,275,266.40</u>	<u>21,186,503,555.37</u>	<u>(15,525,228,288.97)</u>	<u>26.72</u>
<b>Total</b>	<b><u>15,230,653,360.72</u></b>	<b><u>37,196,064,968.26</u></b>	<b><u>(21,965,411,607.52)</u></b>	<b><u>40.95</u></b>

IGR performed below budget by 59.05% in 2024.

## **2.5 Aids and Grants**

The State received Aids and Grants amounting to ₦114,099,8087,658.27 from the Federal Government and other Development partners in 2024.

The sources of the Aids and Grants include:

	<b>₦</b>
Primary Health Care (FG)	316,668,775.92
NG-CARES - (FG)	6,255,864,530.97
GF Intervention Fund	3,000,000,000.00
Signature Bonus - (FG)	68,395,491,620.56
Infrastructure Support (FG)	32,000,000,000.00
State Health Insurance	495,640,033.00
Goods & Valuable Consideration	<u>3,636,143,697.82</u>
<b>Total</b>	<b><u>114,099,808,658.27</u></b>

## 2.6 Top 10 Revenue Generating MDAs

The following 10 MDAs contributed the highest revenue to the State's IGR effort in 2024:

<b>MDA</b>	<b>IGR Contribution (₦)</b>
Ebonyi State Internal, Revenue Services	7,914,610,224.87
Ministry of Solid Mineral Development	2,769,717,367.40
Ministry of Commerce & Industry	333,902,082.50
Ministry of Market Development	983,079,756.29
Office of the Accountant General	2,117,360,558.95
Ministry of Lands and Survey	299,742,560.41
Ministry of Capital Territory Development	273,516,389.45
Ministry of Education	147,005,101.57
Ministry of Works	110,552,166.86
Ebonyi State Fertilizer Company	<u>84,880,274.55</u>
<b>Total</b>	<b><u>15,034,366,482.85</u></b>

The ten MDAs account for 98.71% of the IGR of the Government of Ebonyi State in 2024.

## 3.0 Expenditure

The Expenditure of the Government of Ebonyi State for the year ended 31<sup>st</sup> December, 2024 were classified into two:

- Recurrent Expenditure
- Capital Expenditure

The proportion of State Funds committed to the classes of expenditure in 2024 were:

	<b>₦</b>	<b>%</b>
Recurrent Expenditure	57,609,096,325.44	20.59
Capital Expenditure	<u>222,159,213,323.96</u>	<u>79.41</u>
<b>Total</b>	<b><u>279,768,309,649.44</u></b>	<b><u>100.00</u></b>

### 3.1 Recurrent Expenditure

Recurrent Expenditure of the Government of Ebonyi State in 2024 included:

- Salaries & Wages
- Social Benefits (Pension and Gratuity to retired and deceased workers)
- Overheads (Cost of running the government)
- Public Debt Charges (Interests and other Charges on borrowed funds)

Recurrent Expenditure was incurred as follows for the year ended 31<sup>st</sup> December, 2024.

<b>Expenditure</b>	<b>Amount (₦)</b>	<b>% of Total Recurrent Expenditure</b>
Salaries and wages	17,513,990,686.03	30.40
Social Benefits	4,276,647,780.35	7.42
Overheads	32,716,766,952.12	56.79
Public Debt Charges	<u>3,101,690,906.94</u>	<u>5.38</u>
<b>Total</b>	<b><u>57,609,096,325.44</u></b>	<b><u>100.00</u></b>

Two Recurrent Expenditure items, Social Benefits and Public Debt Charges had budget overruns in the year. Detailed budget performance on recurrent expenditure items are shown below:

<b>Item</b>	<b>Budget ₦</b>	<b>Actual ₦</b>	<b>Variance ₦</b>	<b>% Performance</b>
Salaries and Wages	25,956,631,084.52	17,513,990,686.03	8,442,640,398.49	67.47
Social Benefits	4,265,997,821.90	4,276,647,780.35	(10,649,958.45)	100.25
Overheads	43,158,585,600.08	32,716,766,952.12	10,441,818,647.96	75.81
Public Debt Charges	<u>2,386,185,267.41</u>	<u>3,101,690,906.94</u>	<u>(715,505,639.53)</u>	<u>129.96</u>
<b>Total</b>	<b><u>75,767,399,773.91</u></b>	<b><u>57,609,096,325.44</u></b>	<b><u>18,158,303,448.47</u></b>	<b><u>76.03</u></b>

### 3.1.1 Top Ten MDA Recipients of Recurrent Allocations

For the year ended 31<sup>st</sup> December, 2024, the following MDAs spent the highest recurrent expenditure in the State.

MDA	Actual (₦)	% of Total Recurrent Exp.
Office of the Secretary to the State Government	19,775,485,582.03	39.37
Office of the Executive Governor	7,334,944,740.61	14.60
Secondary Education Board	4,115,281,473.49	8.19
Ebonyi State University	3,900,000,000.00	7.76
Ministry of Internal Security	3,835,636,461.53	7.64
Ebonyi State House of Assembly	1,444,172,509.64	2.88
Office of the Accountant General	1,079,990,001.68	2.15
State Hospital Management Board	992,542,250.00	1.98
Religious & Welfare Matters	645,110,890.00	1.28
Judiciary: High Court	<u>458,106,666.68</u>	0.91
<b>Total</b>	<b><u>43,581,270,575.66</u></b>	<b><u>86.76</u></b>

The ten MDAs spent 86.76% of the total recurrent expenditure of the State in 2024.

### 3.2 Capital Expenditure

Capital Expenditure of the Government of Ebonyi State for the year ended 31<sup>st</sup> December, 2024 amounted to ₦222,139,213,323.96.

This Expenditure was incurred on the following categories of capital assets:

Category	Amount (₦)	% of Total Expenditure
Property, Plant and Equipment	198,357,977,052.29	89.29
Intangible Assets	22,722,770,357.42	10.23
Biological Assets	490,467,900.00	0.22
Financial Assets	<u>567,998,014.25</u>	<u>0.26</u>
<b>Total</b>	<b><u>222,139,213,323.96</u></b>	<b><u>100.00</u></b>

The Property, Plant & Equipment (PP&E) include physical assets acquired for use in governance activities or for public consumption e.g. Roads, Bridges, Office buildings, Office Equipment etc.

Intangible Assets include, Research and Development Costs, Patents, Computer Software etc.

The Biological Assets are Natural Resources e.g. Forest Reserves.

### 3.3 Asset Closing Balances

The Government of Ebonyi State held the following closing balances on its asset accounts as at 31<sup>st</sup> December, 2024.

Asset	Closing Balance (₦)	% of Total Holding
Investments in Quoted Companies	1,245,422,261.29	0.22
Property Plant & Equipment	540,474,916,157.07	96.01
Investment Property	1,881,214,008.49	0.33
Intangible Assets	18,699,888,727.12	3.32
Biological Assets	<u>643,723,614.21</u>	<u>0.11</u>
	<b><u>562,945,164,768.18</u></b>	<b><u>100.00</u></b>

### 3.4 Top Ten MDA Recipients of Capital Expenditure Allocation

The following ten MDAs spent the highest proportion of Capital Expenditure outlay of the Government of Ebonyi State in 2024.

MDA	Capital Expenditure (₦)	% share of Total Capital Expenditure
Ministry of Trade & Investment	66,733,125,000.00	30.04
Ministry of Works	31,460,810,496.31	14.16
Ministry of Infrastructure	19,826,860,988.51	8.92
Ministry of Aviation	17,989,715,925.10	8.10
Office of the Secretary to the State Government	17,342,728,603.55	7.81
State Scholarship Board	10,809,686,417.00	4.87
Ministry of Education	6,607,366,670.00	2.97
ICT University	6,064,990,914.53	2.73
Ministry of Housing & Urban Dev.	5,106,520,009.24	2.30
Ministry of Power	<u>5,014,073,827.66</u>	<u>2.26</u>
	<b><u>186,955,878,851.90</u></b>	<b><u>84.16</u></b>

The ten MDAs spent 84.16% of total capital expenditure of the State in 2024.

#### 4.0 Debt Status of the State

The indebtedness of the Government of Ebonyi State as at 31<sup>st</sup> December, 2024 arose from the following funding sources:

- Domestic Arrears
- Internal Loans
- Foreign Loans

Total Indebtedness as at 31<sup>st</sup> December, 2024 stood at ₦219,998,523,475.81, made up of the following:

Debt Source	Amount (₦)	% of Total Indebtedness
Domestic Arrears	61,530,872,937.00	27.97
Internal Loans	18,045,540,839.51	8.20
Foreign Loans	<u>140,422,109,702.39</u>	<u>63.83</u>
	<u><b>219,998,523,475.81</b></u>	<u><b>100.00</b></u>

#### 4.1 Domestic Arrears

The Internal Arrears of ₦61,530,872,937.00 is made up of the following:

	(₦)
Supplies Not Paid For: Aircraft	61,441,984,522.69
Judgment Debt	<u>88,888,414.31</u>
<b>Total</b>	<u><b>61,530,872,937.00</b></u>

#### 4.2 Internal Loans

The Internal Loans of ₦18,045,540,836.51 is made up of the following loan balances as at 31<sup>st</sup> December, 2024.

Loan	Balance (₦)
CACs I	404,111,251.56
Health Facility Loan	1,167,251,815.03
Commercial Bank Loan	4,453,534,875.04
Excess Crude Loan	20,642,894.88
MSME Loan	2,000,000,000.00
Airport Loan	<u>10,000,000,000.00</u>
	<u><b>18,045,540,836.51</b></u>



### 4.3 Foreign Loans

The Foreign Loan balance of ~~N~~140,422,109,709.39 as at 31<sup>st</sup> December, 2024 is made up of the following Loan balances.

<b>Loan</b>	<b>Amount (N)</b>
Payables as at 31/12/2024	589,516,394.64
HIV Project	2,583,810,395.71
Health System Development Project	3,078,659,673.51
Community Based Urban Development Project	17,633,188,365.46
Universal Basic Education Project	2,960,253,955.69
Community Based Poverty Reduction Project	3,365,403,827.24
Community & Social Development Project	5,661,240,433.76
Fadama III Project	6,968,351,298.08
HSDP (Additional Financing)	1,912,580,095.02
HIV II Project	2,371,217,964.54
NEWMAP	34,573,163,270.49
Ebonyi Value Chain Development Project	2,302,976,400.00
Abakaliki Ring Road	<u>56,421,747,635.16</u>
<b>Total</b>	<b><u>140,422,109,709.39</u></b>



**Ekuma A.N. (Mrs)**  
Auditor-General  
Ebonyi State

**THE MINUTES OF THE PUBLIC PRESENTATION OF THE EBONYI STATE  
CITIZENS ACCOUNTABILITY REPORT (CAR) ON THE IMPLEMENTATION OF  
THE 2024 BUDGET, THE BUDGET OF INNOVATION AND PROGRESS HELD ON  
MONDAY, 29<sup>TH</sup> SEPTEMBER, 2025 AT REMERITONA HOTEL ABAKALIKI.**

**1. ATTENDANCE:**

Attendance to the public presentation session included:

- Six Traditional Rulers
- Leadership of Nigeria Labour Congress (NLC)
- Leadership of Trade Union Congress (TUC)
- 20 Civil Society Organizations
- The Press
- Market Women
- Christian Association of Nigeria (CAN)
- The Muslim Community
- Civil / Public Servants
- Honourable Commissioner of Finance & Economic Development
- The Accountant- General of the State
- Permanent Secretary, MOFED
- Citizens of the 13 LGAs of the State
- People with Disabilities
- The SFTAS Technical Team
- Members of the State House of Assembly Public Account Committee
- The Rep. Of Permanent Secretary, Ministry of Budget

A detailed attendance register of participants is attached.

**2. OPENING:**

The opening prayer was said by Rev. Dr. Joseph Nwibo at 11:30 am.

Kolanuts were presented. The breaking of the kolanut was done by His Royal Highness, Eze Paul Ogodo Egbe, The Mgbomeze 2 of Agalegu Ishieke Autonomous community.

The opening remarks was made by Mr. Nkwegu G.E, Director, Government Account, Office of the State Auditor- General, Abakaliki. In his remarks, he said that the purpose of the session is to make citizens and residents aware of the budget performance of the Ebonyi State Government as captured in the 2024 Financial statements in pursuant of transparent and accountable governance.

**3. TECHNICAL SESSION:**

The Auditor- General made the Presentation in the following sequence:

- The Auditor- Generator's Report on the 2024 Financial Statements to the State House of Assembly.
- The Citizens Accountability Report for the year ended 31<sup>st</sup> December, 2024
- The Abridged version of the Citizens Accountability Report

After the presentation, questions and clarifications were sought by the following:

1. Chief Ajah Chima Oliver – DIG, Ebonyi CSO Network.
2. Elder Dr. Ibiam Azu-Agwu – Executive Director, Platform for society support initiative.
3. Victoria Ebere Eze – Advocate for Accountability and Inclusion in Africa (AAIA)
4. Barr. Nkem Chukwu – Health for the Society, Justice and Peace Initiative (HSJPI)
5. Comrade Lorrieth Nwafor – Initiative for Gender Inclusion and Transformation Advocate (IGITA)
6. HRH, Eze Paul Ogodu Egbe: The Mgbomeze II of Agalegu Ishieke Community.

The Auditor-General responded adequately to all the questions.

#### 4. Closing:

The following gave pieces of advice to the participants:

1. HRH. Eze (Barr.) Boniface O. Ezaegu
2. Sir. Innocent N. Nweda
3. Elder Dr. U. S.A Udu
4. Mrs. Mfon Williamson

The closing remarks was made by Mr. Emeka Nwankwo, the Accountant-General, Ebonyi State.

The closing prayer was said by Hon. Mrs Nnenna Chris Otuonye, SA to the Governor on Market Women at 01:46pm.



Prof. Egwu Ogugua

NLC Chairman

Rep. Organized Labour



Hon. Mrs Nnenna Chris Otuonye

SA to the Governor on Market Women.



Elder Dr. Ibiam Azu-Agwu

Executive Director, Platform

for society support initiative.



Chief Ajah Chima Oliver

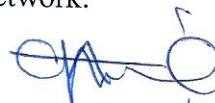
Executive Director, DIG Foundation

Rep. NGO



Rev. DR. Flora Egwu

CSO Network.



Mrs. Ekuma Agatha Nnenna

Auditor-General for Ebonyi State.





# OFFICE OF THE STATE AUDITOR-GENERAL

P.M.B. 034, Abakaliki, Ebonyi State. +234704 752 5790; ebsauditorgeneral@gmail.com

Our Ref.:

Date:

Your Ref.:

## Attendance to the Ebonyi State Government Citizens' Accountability Report, 29<sup>th</sup> September, 2025

S/N	Participants	MDA/L.G.A	Phone Number	Sign
1	Victoria Eberle Ee	AAIA (CSO)	08108381442	
2	GOODNESS MGBAJA	CIRD DOC NIG	08037787250	
3	Ojeh Platonio	HOG-1 (CSO)	08187848590	
4	IGWANYI HENRY C.	MBPRM	08034388254	
5	ERESHI AMBROSE U.	IZZI	08066360172	
6	MGBEEM AZUBUIKE.M.	COPE FOUNDATION (CSO)	08062087924	
7	EKUMA Fabian	Afiko	08161553488	
8	Mbam Comfort	Ebonyi	08161257271	
9	DREZE NIKWUDA PAUL	IZZI	08067196224	
10	NNACHI LOVENDA UCHENNA	FID (CSO)	08064001625	
11	NNACHI N. EMMANUEL	LHI (CSO)	08134599272	
12	Ebings Phileas	OHAUKWU LGA	07065604473	
13	<del>Market Women</del>	<del>Ebonyi LGA</del>	<del>08137957383</del>	<del></del>
14	Hon Mrs Margaret Hwasie	ACCO (CSO)	08035855986	
15	NWITIK ICHIE A.	OHAUKWU	08063665784	
16	Awulu Elizabeth	OHAUKWU	07068805668	
17	Victor Dorawa Koreyo	ACF (ARKPO)	08051430497	
18	NWITE OLUCHI-ESTHER	CSO (HFWYD)	08135679099	
19	Nwaeliukwu Sabine N	Abakaliki	08035467963	
20	Esorje Kaku Elekwu	CSO (HRCRC)	08038819140	
21	Mbam Cici's	Market Women	08137957383	
22	Ann Shing	EPD CSO	08032924050	
23	ALIFI VIRGINIA	IKWU LGA	08035844219	
24	Rev. Dr. Joseph Nwifo	CAN	07030308759	
25	HRH Azubuike Chika Azubuike	Ebonyi South Zone	08165413187	
26	Chimezie Udechima	DIG Foundation	07038080403	
27	Nwofor Ngozi	Market Women	0705948405	
28	HRH Dickson Obo O.	Umuqua (LGA)	07067294233	
29	Umoke Virginia	Market Women	08132669222	
30	Nkwere Godwin E	Abakaliki LGA	08037951185	
31	Nay Leo Vincent C. Nwagwu	CSO	07089046866	
32	CHUKWU ONYINTECHI	CSO	09038180561	
33	Nwofor Comfort C	Ebonyi	08067092018	
34	Barr Nkem Chiam	CSO	0806372711	
35	Nwofor S.N	Obanwa LGA	08030763631	
36	ATIM EMMANUEL O.	IZZI LGA	08108089816	
37	EZE RAPHAEL	OHAUKWU LGA	08069409625	
38	Ikwu Joseph	IKWU LGA	08034645781	
39	Isaiah Emmanuel	IZZI LGA	0803967222	
40	UGURU JOSEPH O.	IZZI LGA	08086328338	

All Correspondence to be Addressed to the Auditor-General



41	Enyeta Sampson U.	IKWO L.G.A	08066406746	8/12
42	Nwafur Cornelia	CSO Ebonyi	08035264939	8/12
43	ANAKA, KIMMADIE, A.	MEDIA, EBEC	08039510048	8/12
44	Nwoba John A (SP)	IZZ1	08037983686	8/12
45	Nnenna Chis-Otuomye	MKT Women	07032214648	8/12
46	Chukwu Ucherria	Ohaukwu	07031643514	8/12
47	Nnachi Chidinma Eze	Dig Foundation	08188347172	8/12
48	Iyaji Cornelius, O.	Abakaliki	08064921957	8/12
49	Ajah Chime Olive	Ebonyi, CSO Network	08035384102	8/12
50	Comfort Ikem	Market Women	07036092830	8/12
51	Akyma Florence	Market Women	07039573199	8/12
52	Nwizi Simon N	IZZ1	07081169213	8/12
53	Osofu Funmi Chinyere	CSO Dig Found	07068564119	8/12
54	Ogo Dorothy C	Market Woman	08104730069	8/12
55	Okorie Pius U	Ohazara	08106880694	8/12
56	ABIA Ngozi B.	IYO	08069112862	8/12
57	HRH, Eze Paul O. Ege	EBONYI	08062635799	8/12
58	CHIEF FELIX D. NGENE	IYO	07032452196	8/12
59	Ibok Emmanuel	AGS Office	07031215693	8/12
60	Rev. Dr. Flora O. Ekwu	CSO GBV Task Force	08022838401	8/12
61	Ogugua Egun	NLC, EBS	08034518414	8/12
62	Nwonyi Elizabeth	Maricet Woman	09063382326	8/12
63	Dr. Ibiam Azu A.	PSSI	08032760412	8/12
64	HRH Eze Barr B. D. Eze	Ndiechi Eze		8/12
65		Eze / Nwagwu	08037429608	8/12
66	H.R.N EZE STEPHEN AKPAHARA	MEBARUKU 1221	09015353835	8/12
67	Sir Innocent N NWE	IZZ1	08038541983	8/12
68	Emeka C. Nwankwo	AGS Office	09068723567	8/12
69	Ogbuagu Ageta Ugo	Market woman	08034306107	8/12
70	Adony, Blessing	Market woman	07035673432	8/12
71	Hon Abiri Godwin	EBHA	08033116598	8/12
72	STEPHEN ORJI IGWE	EBHA	07069797772	8/12
73	IGBUNJI CHIDI	TUC Chamma	08033380029	8/12
74	HRM EZE BONIFACE NWALI	OTOPIA ISHIELU	08033474378	8/12
75	Hon Igu Chikezie	EBHA	08066331980	8/12
76	Barr Ibrahim Okeahiala	AFIKPO North	08059843081	8/12
77	Elder Dr. U. S. A. Udu		08037988804	8/12
78	WILLIAMSON MFONC	MFED, AF	08035704544	8/12
79	Nwokoro Solomon O	IZZ1	08064638076	8/12
80	OZIEGA PATRICK N	IZZ1	07039021119	8/12
81	Ndumwe Michael	AFIKPO South	09133706567	8/12
82	Ndidi Nkagwu	Life Helpers Initiative	07068077555	8/12
83	Charly Udu	Ebonyi, IYO	07033706038	8/12
84	Adabiora Ebere Anig	Govt office	08035724217	8/12
85	Faithin Nwunachor Esq.	GNIF	08037572994	8/12
86	Igwe Festus	EBBC TV	09041260039	8/12
87	Egwu Sunday	AFIKPO	07033028151	8/12
88	Iyia Chukwu	AFIKPO	08064261869	8/12
89	Nwoga Virginia	IZZ1	08134503960	8/12
90	Nweke Nwoga	IZZ1	07011945652	8/12



91	Nkairu Nweze	Ohaozara	0706542572	<del>Alonso</del>
92	Chinyere Chukwu	Ohaozara	08039672969	<del>Alonso</del>
93	John Nkwagu	Ebonyi	07089585980	<del>Alonso</del>
94	Nwibo Chinyere	Abakaliki	09126493854	<del>Alonso</del>
95	Oboyo Christopher	Ilwo	07041519712	<del>Alonso</del>
96	Ota Donald	Abakaliki	08062070122	<del>Alonso</del>
97				
98				
99				
100				