



Office of the State Auditor-General

Ebonyi State Government of Nigeria

Citizens' Accountability Report

ON THE IMPLEMENTATION OF THE 2025 BUDGET:
BUDGET OF ECONOMIC AND SOCIAL DEVELOPMENT

Office of the State Auditor-General

PUBLISHED: 29TH SEPTEMBER, 2026

Ebonyi State Government

Citizens' Accountability Report on the Implementation of the 2025 Budget: *Budget of Economic and Social Development*

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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) 2025 and reports on State budget, revenue and expenditure for 2025.

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 2025 Budget of the Government of Ebonyi State, tagged “Budget of Economic and Social Development” was passed into law by the State House of Assembly and accented to by the Executive Governor, Builder Francis Ogbonna Nwifuru on 27th December, 2024.

Budget implementation commenced on 1st January, 2025.

Aggregate revenue performance for the year was 60.84 of the revenue budget of ₦558.07billion. This amounted to ₦339.58billion.

Capital Expenditure performed at 41.16% as N159.87billion was spent out of a capital budget of ₦388.41billion.

Recurrent Expenditure of the state were within budget limits for the year. Budget performance on recurrent expenditure were at 71.84% and 79.20% for “Personnel Costs” and “Other Recurrent Expenditures” respectively. This is shown in figures below:

	Budget (₦)	Actual (₦)	% Performance
Personnel Costs	36,439,409,959.12	26,178,986,994.68	71.84
Other Recurrent Expenditure	85,126,721,660.88	67,419,075,060.97	79.20

Office of the Secretary to the State Government spent the highest proportion of Recurrent Expenditures of the state (₦33.50billion). The amount represents 43.72% of total actual recurrent expenditure for the year.

Ministry of Works spent the highest proportion of Capital expenditures of the state (56.90billion), having spent 35.60% of total actual capital expenditure for the year of ₦159.87billion.

Of the Top Ten Value Capital projects of the State for the year ended 31st December, 2025, two projects (completion of Abakaliki Internal Roads and Revitalization of 96 Primary Health Care Centres) were completed during the year. Six of the projects were ongoing as at 31st December, 2025 one is at inception stage while one is yet to commence.

Several Citizen Nominated projects were included in the 2025 budget of the State. Of the Citizen Nominated Projects, the Top Ten in terms of cost is listed in Table 11 of this

report. Of the ten projects listed, two are yet to commence while the other eight are ongoing as at 31st December, 2025 with performance ranging from 35.10% (Construction of Owutu-Ekenta Road) to 91.64% construction of 2km Road in 140 communities in the State.

Section 1 Budget Outturn

The Revenue Performance (Outturn) for the year ended 31st December, 2025 showed an aggregate inflow of ₦339.06billion. This represents 60.84% of the final budget of ₦558.07billion. included in the revenue inflow is the Opening Cash and Cash Equivalent of ₦36.06billion at the beginning of the year.

Actual revenue generated in the year was ₦275.51billion while ₦27.73billion represents loans in the form of Draw Downs on Credit Financial Projects.

The difference of ₦36.06billion is the opening balance at 1st January, 2025.

Of the budgeted sources of revenue only “Aids and Grants” met its budget with a performance of 160.47% Other Revenue Sources performed as follows: FAAC Revenue, 52.90%, IGR, 71.53%, Other Revenue, 4.50% and Budget Financing (Loans), 23.78%.

Actual total expenditure for the year ended 31st December, 2025, amounted to ₦253.45billion out of a total final budget of ₦509.98billion. This represents a budget performance of 49.70%. The expenditure budget had a variance of ₦256.52billion or 50.30% of total expenditure budget.

Out of the total expenditure of ₦253.45billion, 36.93% or ₦93.6billion was spent on recurrent expenditure while the balance of ₦159.86billion or 63.07% was spent on capital expenditure.

All recurrent expenditure items were within budget limits for the year with budget performance as detailed below:

Personnel Costs -	71.84%
Social Benefits -	98.80%
Overheads -	79.77%
Public Debt Charges	93.29%

Table 1 Budget Outturn

Budget Outturn (Originally Approved vs Actual)					
2025 Revenue Composition Performance					
2025 Aggregate Revenue Composition	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Opening Balance	36,589,798,911.54	36,589,798,911.54	36,589,798,911.54		
FAAC Revenue	279,039,400,000.00	321,940,704,160.21	170,318,131,641.45	(151,622,572,518.76)	52.90
IGR	30,582,827,312.07	30,582,827,312.07	21,876,705,241.93	(8,706,122,070.14)	71.53
Aids & Grants	13,477,503,000.00	51,747,528,839.79	83,040,542,873.02	31,293,014,033.23	160.47
Other Revenue/Receipts	612,569,687.93	612,569,687.93	27,558,894.87	(585,010,793.06)	4.50
Budget Financing (Loans)	106,068,300,000.00	116,595,270,000.00	27,732,014,163.20	(88,863,255,836.80)	23.78
Total Revenue	466,361,398,911.54	558,068,698,911.54	339,584,751,726.01	(218,483,947,185.53)	60.84
2025 Expenditure Performance by Economic Type					
2025 Aggregate Expenditure Composition					
Personnel	36,439,409,959.12	36,439,409,959.12	26,178,986,994.68	10,260,422,962.44	71.84
Other Recurrent Expenditure	84,526,721,660.88	85,126,721,660.88	67,419,075,060.97	17,707,646,599.88	79.20
Capital Expenditure	327,904,138,380.00	388,410,888,380.00	159,856,324,393.46	228,554,563,986.51	41.16
Total Expenditure	448,870,270,000.00	509,977,020,000.00	253,454,386,449.11	256,522,633,550.89	49.70

Section 2: Revenue Outturn

Table 2 below shows the budgeted and actual revenue generated internally by the State in the year ended 31st December, 2025, disaggregated by sources.

Table 3 outlines the revenue information from top 10 performing revenue generating agencies of the State.

Internally Generated Revenue, IGR of the State improved significantly compared to the previous year performance. The increase in IGR between the two years amounted to ~~₦~~6.7billion. This increase is due in large part to greater enforcement and increased tax education amongst the populace.

IGR for the year amounted to ~~₦~~21.90billion against the final IGR budget of ~~₦~~31.2billion, a budget performance of 70.22%.

Tax Revenue amounted to ~~₦~~11.57billion while non tax revenue amounted to ~~₦~~10.31billion. budget performance for the two components for the year were 78.80% and 62.42% respectively.

The outturn for the two broad categories of IGR were

Tax Revenue	-	-	52.83%
Non Tax Revenue	-	-	47.17%

The contribution by the two categories show a deliberate effort to diversify revenue sources away from taxation which depends very much on payroll deductions.

The highest IGR for the year was generated by Office of the Accountant General with a revenue haul of ~~₦~~8.40billion. Other high performing MDAs include the following in descending order:

Internal Revenue Board	-	₦ 5.82billion
Ebonyi State University	-	₦ 4.28billion

Ministry of Solid Mineral	-	₦ 2.55billion
Ministry of Capital City Dev.	-	₦ 351.63million
Ministry of Lands & Survey	-	₦ 145.65bmllion
Ministry of Education	-	₦ 140.56million
Ministry of Environment	-	₦ 43.28million
Examination Dev. Centre	-	₦ 42.27million

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Tax Revenue	14,677,449,278.00	14,677,449,278.00	11,566,023,257.34	(3,111,426,020.66)	78.80
Personal Taxes:					
Personal Income Tax (PAYE)	12,285,000,000.00	12,285,000,000.00	10,018,713,000.82	(2,266,286,999.18)	81.55
Personnel Income Tax (Direct Assessment Taxes)					
Penalty For Offences & Interest					
Other Personal Tax N.E.C					
Other Taxes:	2,392,449,278.00	2,392,449,278.00	1,547,310,256.52	(845,139,021.48)	64.67
Sales Tax					
Lottery Tax/Licence					
Property Tax					
Capital Gain Taxes					
Withholding Tax	2,392,449,278.00	2,392,449,278.00	1,547,310,256.52	(845,139,021.48)	64.67
Other Taxes N.E.C					
Non-Tax Revenue:	16,517,947,722.00	16,517,947,722.00	10,310,681,984.59	(6,207,265,737.41)	62.42
Licences General	170,414,540.00	170,414,540.00	83,733,589.35	(86,680,950.65)	48.85
Fees – General	4,340,538,252.49	4,340,538,252.49	4,354,926,447.32	14,388,194.83	100.33
Fines – General	66,948,210.00	66,948,210.00	37,848,610.29	(29,099,599.71)	56.53
Sales – General	98,767,451.58	98,767,451.58	425,983,875.27	327,216,223.69	431.30
Earnings – General	11,012,710,975.20	11,012,710,975.20	4,287,003,725.95	(6,725,707,249.25)	39.93
Rent On Government Buildings – General	214,998,604.80	214,998,604.80	1,121,185,736.42	906,187,131.62	521.49

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Rent on Land and Others – General					
Repayments					
Investment Income	39,000,000.00	39,000,000.00	22,986,636.23	(16,013,363.77)	58.94
Interest Earned					
Reimbursement					
Miscellaneous Income	573,569,687.93	573,569,687.93	4,572,388.64	(56,899,729.29)	0.80
Independent Revenue (IGR)	31,195,397,000.00	31,195,397,000.00	21,904,264,236.81	(9,291,132,763.19)	70.22

* 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	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Office of the Accountant General	4,726,642,907.93	4,726,642,907.93	8,400,999,159.72	3,674,356,251.79	177.74
Internal Revenue Board	13,349,363,818.00	13,349,363,818.00	5,826,400,834.26	(7,522,962,983.74)	43.64
Ebonyi State University	8,620,871,000.00	8,620,871,000.00	4,278,525,367.43	(4,342,345,632.57)	49.63
Ministry of Solid Mineral Development	2,096,611,210.00	2,096,611,210.00	2,548,857,075.67	452,245,865.67	121.57
Ministry of Capital City Development	582,576,046.82	582,576,046.82	351,633,863.72	(230,942,183.10)	60.36
Ministry of Lands & Survey	541,484,476.00	541,484,476.00	145,647,760.71	(395,836,715.29)	26.90
Ministry of Education	121,797,450.00	121,797,450.00	140,564,068.72	18,766,618.72	115.41
Ministry of Environment	136,382,524.00	136,382,524.00	43,275,422.30	(93,107,101.70)	31.73
Exam Development Centre	110,000,000.00	110,000,000.00	42,268,443.75	(67,731,556.25)	38.43
Ministry of Works	84,526,538.45	84,526,538.45	41,360,550.08	(43,165,988.37)	48.93
Other Revenue Collecting Agencies	824,141,028.80	824,141,028.80	84,731,990.45	(739,409,038.38)	10.28
Independent Revenue (IGR)	31,195,397,000.00	31,195,397,000.00	21,904,264,236.81	(9,291,132,763.19)	70.22

* 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 31st December, 2025. The table explains the proportion of the budget for the year allocated to each main expenditure classification and the amount actually spent.

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

	Budget Amount	Proportion of Budget
Capital Expenditure	₦388.41billion	72.37%
Recurrent Expenditure	₦148.27billion	27.63%

Again, the Government prioritized Capital Expenditure over Recurrent Expenditure in 2025.

Actual Expenditure for the year are as detailed below:

	Actual Expenditure	Proportion of Total Expenditure
Actual Capital Expenditure	₦159.86billion	56.70%
Actual Recurrent Expenditure	₦122.08billion	43.30%

In terms of aggregate expenditure outturn, Capital Expenditure performed at 41.16% while Recurrent Expenditure performed at 82.34%.

A breakdown of Actual Recurrent Expenditure shows that “Overheads” received the highest Budgetary and Actual allocation of 11.82% and 17.94% of total budget and actual expenditure respectively for the year.

Other components of Recurrent Expenditure received budgetary and actual allocation as shown below:

	Proportion of Total Budget	Proportion of Total Actual Expenditure
Salaries & Wages	6.79%	9.99%
Social Benefits	0.53%	0.99%
Public Debt Charges	8.49%	15.08%

All expenditures for the year were within budget limits.

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)	36,439,409,959.12	6.79	26,178,986,994.68	9.99	10,260,422,964.44	71.84
Social Contribution						
Social Benefits	2,836,094,660.88	0.53	2,802,094,660.88	0.99	34,000,000.00	98.80
Overheads	63,420,707,000.00	11.82	50,587,888,791.28	17.94	12,832,818,208.72	79.77
Grants and Subsidies						
Public Debt Charges/Repayments	45,569,200,000.00	8.49	42,510,036,745.78	15.08	3,059,163,254.22	93.29
Transfers						
Total Recurrent Expenditure	148,265,411,618.12	27.63	122,079,007,192.62	43.30	26,186,404,426.50	82.34
Total Capital Expenditure	388,410,888,380.00	72.37	159,856,324,393.46	56.70	228,554,563,986.54	41.16
Total Expenditure	536,676,300,000.00	100.00	281,935,331,586.08	100.00	254,740,968,413.92	47.47

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

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 31st December, 2025. 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 details breakdown of revenues and expenditures in 2025.

Some of the highlights (major variances) are as shown below:

- Among FAAC Revenue items, Statutory Allocation and Value Added Tax met/surpassed their budget for the year.
- Statutory Allocation contributed 106.11% of its budget of ₦67.50billion, bringing in ₦71.63billion in the year.
- Value Added Tax (VAT) contributed 100.88% of its budget (₦78.59billion against a budget of ₦77.90billion)
- Other Federation Account Distribution, however, contributed ₦20.11billion against a budget of N176.54billion for the year. This represents a performance of 11.39%.
- Aids and Grants also performed above budget contributing ₦83.04billion against a budget of ₦51.75billion a performance of 160.47%.
- All IGR heads performed below budget in the year:
 - Tax Revenue Contributed - ₦11.57billion: 78.80% performance
 - Non Tax Revenue Contributed - ₦10.31billion: 62.42% performance
 - Other Revenue Contributed - ₦27.56million 4.50% performance
- The State received 27.73billion from budget financing (Foreign Loans) in the form of Draw Down on Donor Agency funded projects against a budget of ₦116.60billion for the year.
- There were no receipts from Other government entities in the year.

On the expenditure, All expenditure heads were within budget in the year ended 31st December, 2025.

The budget performance figures for expenditure for 2025 are:

- Salaries, Wages and Allowances: 71.84% (₦26.18billion against a budget of ₦36.44billion).
- Social Benefits: 100% (₦2.80billion budgeted was expended).
- Overheads: 80.13% (₦50.59billion spent against a budget of ₦63.12billion).
- Public Debt Changes: 73.78% (14.17billion spent against a budget of ₦19.20billion).

- Capital Expenditure: 41.16% (~~₦~~159.86billion spent against a budget of ~~₦~~388.41billion).

The State reported a Net Surplus of ~~₦~~86.69billion from all activities (including Capital Project Implementation Costs) for the year.

Also the Statement of Changes in Net Assets show that the Government of Ebonyi State has Net Assets amounting to ~~₦~~503.33 as at 31st December, 2025.

Table 5: Statement of Income and Expenditure

Item	Previous Actual 2024	Originally Approved Budget	Supplementary Budget	Final Budget	Actual 2025	Variance*	Performance (%)*
Revenue:							
Opening Balance	15,216,564,968.26	36,589,798,911.54	-	36,589,7908,911.54	36,589,798,911.54		
Statutory Allocation	13,194,702,480.87	52,500,000,000.00	15,000,000,000.00	67,500,000,000.00	71,627,123,809.52	4,127,123,809.52	106.11
13% Derivation	0.00						
State Government Share of VAT	61,431,616,027.96	77,901,304,160.00	-	77,901,304,160.21	78,585,261,492.58	683,957,332.37	100.88
Other Federation Account Distributions	37,595,781,182.88	126,539,400,000.00	50,100,000,000.00	176,539,400,000.00	20,105,746,339.35	(156,433,653,660.65)	11.39
Independent Tax Revenue	9,569,378,094.34	14,677,449,278.00	-	14,677,449,278.06	11,566,023,257.34	(3,111,426,020.66)	78.80
Independent Non-Tax Revenue	5,237,668,938.03	16,517,947,722.00	-	16,517,947,722.00	10,310,681,984.59	(6,207,265,737.41)	62.42
Foreign Grants	0.00						
Domestic Grants	114,099,808,658.27	13,477,503,000.00	38,270,025,839.79	51,747,528,839.79	83,040,542,873.02	31,293,014,033.23	160.47
Foreign Loans	8,871,026,449.31	106,068,306,000.00	10,526,970,000.00	116,595,270,000.00	27,732,014,163.20	(88,863,255,836.80)	23.78
Domestic Loans	0.00						
Other Revenues	446,592,964.60	612,589,687.92		612,569,687.93	27,558,994.87	(585,010,693.05)	4.50
Transfer from other Government Entities	26,190,206.99						
Total Revenue (a)	265,666,343,335.25	444,884,289,759.46		558,681,268,599.47	339,584,751,826.01	(219,096,516,773.46)	60.78
Expenditure:							
Salaries, Wages and Allowances	17,513,990,686.03	36,439,409,959.12	-	36,439,409,959.12	26,178,986,994.68	10,260,422,764.44	71.84
CRF Charges (Salary)							
Social Contributions							
Social Benefits	4,276,647,780.35	2,802,094,660.88	-	2,802,094,660.88	2,802,094,660.88	-	100.00
Overheads	32,716,760,952.12	63,124,627,000.00	-	63,124,627,000.00	50,587,888,791.28	12,536,738,208.72	80.13
Grants & Contributions							
Public Debt Charges	3,101,690,906.94	18,600,000,000.00	600,000,000.00	19,200,000,000.00	14,165,373,608.81	5,034,126,391.19	73.78
Transfers							
Capital Expenditure	222,139,213,323.96	327,904,138,380.00	60,506,750,000.00	388,410,888,380.00	159,856,324,393.46	228,554,563,986.54	41.16
Total Expenditure (b)	279,748,309,649.40	448,870,270,000.00		509,977,020,000.00	253,590,668,449.11	256,386,351,550.89	49.73
Surplus/Deficit from Operating Activities c = (a-b)	(14,081,966,314.15)	(3,985,980,240.54)		48,704,248,599.47	85,994,083,376.90	694,589,617.36	100.00
Gains/Loss on Disposal of Asset	97,230,607,443.08						

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Gain on Financial Asset Valuation		-	-	-	694,589,617.36		
Gain/Loss on Foreign Exchange Transaction	(1,492,962,375.40)						
Total Non-Operating Revenue/(Expenses)	95,737,645,067.68						
Surplus/(Deficit) from Ordinary Activities							
Net Surplus/ (Deficit) for the Period	81,655,678,753.53				86,688,672,994.26		

* 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
Opening Balance	9,592,688,913.58	383,855,350,868.30	393,448,039,781.88
Net Gains/Losses Not in Financial Performance	(1,888,694,068.74)		(1,888,694,068.74)
Surplus for year		111,775,375,781.89	111,775,375,781.69
Balance as at 31 st December 2025	7,703,994,844.84	495,630,726,649.99	503,334,721,494.83

Section 5 Top Sectoral Allocation

Table 7, 8 and 9 presents financial information on top Ministry, Department and Agencies budgetary allocation and actual expenditures from the implementation of the 2025 Fiscal Year Budget.

Recurrent Expenditure

Presented in Table 7 is information on recurrent expenditure of Top 10 MDAs of the state for the year ended 31st December, 2025. The table shows that the top 10 MDAs received a total final budget allocation 81.41% of the States recurrent budget for the year of ₦99.56billion. This implies a budget allocation of ₦81.05billion.

The Top 10 MDAs spent 85.21% of total recurrent expenditure for the year amounting to ₦76.63billion. This implies a total recurrent expenditure of ₦65.30billion.

The rest of the MDAs of the State shared in 18.59% of the recurrent budget and actually spent 14.79% of the State's total recurrent expenditure of ₦76.63billion.

The highest recurrent budgetary allocation was made to Office of the Secretary to the State Government (11.07%), and Ebonyi State University (11.99%). The other seven members of the top 10 MDAs had single digit budgetary allocations ranging from 7.4% (Secondary Education Board) to 1.41% (State Hospital Management Board).

Actual Capital Expenditure for the year was led by Office of the Secretary to the State Government (43.72%), followed by Office of the Executive Governor (13.21%), Other MDAs in the top 10 include, Ebonyi State University 8.81%, Secondary Education Board, (8.54%), Ministry of Internal Security, (3.34%). Others in the top ten and their recurrent expenditure for the year are:

Office of the Accountant General	2.03%
Ebonyi State House of Assembly	1.89%
State Hospital Management Board	1.55%
Ministry of Aviation Technology	1.12%
Ministry of Finance & Economic Development	1.04%

All Recurrent Expenditure for the year were within budget limit.

Capital Expenditure:

Table 8 presents the Capital Expenditure of Top 10 MDAs of the State for the year ended 31st December, 2025. The table shows that the top 10 MDAs were allocated 57.09% of the total capital budget of ₦388.41billion for the year. Actual Capital Expenditure by the Top 10 MDAs amounted to 89.28% of the State's total capital expenditure for the year of ₦159.86billion.

The highest capital budget allocation was made to Ministry of Works (21.91%). They are followed by the following MDAs.

Ministry of Infrastructure	-	5.68%
ICT University	-	4.63%
Primary Health Care Dev. Agency		3.88%
Universal Basic Education Board		3.10%
Secretary to the State Government		2.15%
Ministry of Housing & Urban Dev.		2.36%
Scholarship Board	-	2.18%
Ministry of Power & Energy	-	8.63%
Aeronautic University	-	2.57%

Other MDAs of the State shared 42.91% of the Capital budget amongst themselves.

On actual expenditure, Ministry of Works spent 35.60% of the States total capital expenditure in the year ended 31st December, 2025. Other MDAs in the top 10 had Capital Expenditures as detailed below in the year.

Ministry of Infrastructure	-	12.94%
ICT University Izzi	-	9.42%
Primary Health Care Dev. Agency		5.59%
Universal Basic Education Board		4.99%
Secretary to the State Government		4.76%

Ministry of Housing & Urban Dev.	4.70%
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Scholarship Board	4.29%
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Ministry of Power & Energy	3.94%
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Aeronautic University	3.06%
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Together the ten MDAs spent 89.28% of the total State capital expenditure of ₦159.86billion. Other MDAs of the state shared 10.72% of total expenditure amongst themselves in the year.

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 31st December, 2025. The top 10 spending MDAs were allocated 49.91% of the total budget of the State. However, the MDAs spent 77.82% of the total expenditure of the state in the period.

Below are the proportions of the State's total budget allocated to the top 10 MDAs.

Ministry of Works	-	17.67%
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Secretary to the State Govt.	-	8.76%
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Ministry of Infrastructure	-	4.59%
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ICT University Izzi	-	3.75%
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Office of the Executive Govt.	-	2.92%
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Primary Health Care Dev. Agency		3.12%
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Universal Basic Education Board		2.56%
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Ministry of Housing & Urban Dev.		1.92%
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Ebonyi State University	-	2.84%
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Scholarship Board	-	1.77%
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On actual expenditure, the top 10 MDAs together spent 77.82% of the states total expenditure of ₦236.49billion as detailed below:

Ministry of Works	-	24.14%
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S.S.G	-	17.38%
Ministry of Infrastructure		8.76%
ICT University, Izzi		6.40%
Office of the Executive Governor		4.86%
Primary Health Care Dev. Agency		3.78%
Universal Basic Education Board		3.37%
Ministry of Housing & Urban Dev.		3.21%
Ebonyi State University		2.98%
State Scholarship Board		2.93%

The Other MDAs of the State were allocated 50.09% of total budget of the State but spent 22.18% during the year.

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
Secretary to the State Government	33,963,840,000.00	33,500,156,260.42	463,683,739.58	98.63	34.11	43.72
Office of the Executive Governor	11,026,000,000.00	10,120,790,028.15	905,209,971.85	91.79	11.07	13.21
Ebonyi State University	11,933,756,000.00	6,752,759,642.84	5,180,996,357.16	56.59	11.99	8.81
Secondary Education Board	7,452,040,000.00	6,546,363,218.35	905,676,781.65	87.85	7.49	8.54
Ministry of Internal Security	5,075,400,000.00	2,558,637,019.95	2,516,762,980.05	50.412	5.10	3.34
Office of the Accountant General	1,838,865,339.12	1,557,878,239.12	286,987,100.00	84.39	1.85	2.03
Ebonyi State House of Assembly	1,644,000,000.00	1,430,881,236.56	213,118,763.44	87.04	1.65	1.87
State Hospital management Board	1,404,406,000.00	1,188,694,593.14	215,705,406.86	84.64	1.41	1.55
Ministry of Aviation Technology	1,500,800,000.00	856,092,279.56	644,707,720.44	57.04	1.51	1.12
Ministry of Finance & Economic Dev.	5,215,000,000.00	794,425,622.76	4,420,574,377.24	15.23	5.24	1.04
Other MDA Expenditure	18,509,935,620.00	11,329,915,645.11	7,180,019,974.89	61.21	18.59	14.79
Total (Except Other MDA Expenditure)	81,054,101,339.12	65,300,678,140.85	15,753,423,198.27	80.56	81.41	85.21
Total Budget Expenditure	99,564,036,959.12	76,630,593,785.96	22,933,443,173.16	76.97	100.00	100.00

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

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 Works	85,086,000,000.00	56,903,598,738.12	28,182,401,261.88	66.88	21.91	35.60
Ministry of Infrastructure	22,069,300,000.00	20,677,641,695.57	1,391,658,304.43	93.69	5.68	12.94
I.C.T. University Izzi	18,000,000,000.00	15,065,543,527.79	2,934,456,472.21	83.70	4.63	9.42
Primary Health Care Development Agency	15,075,713,000.00	8,942,692,767.18	6,133,020,232.82	59.32	3.88	5.59
Universal Basic Education Board	12,000,000,000.00	7,978,135,975.49	4,021,864,024.51	66.48	3.10	4.99
Secretary to the State Government	8,365,675,250.00	7,610,810,590.00	754,864,660.00	90.98	2.15	4.76
Ministry of Housing & Urban Development	9,160,000,000.00	7,508,214,282.23	1,651,785,717.77	81.97	2.36	4.70
Scholarship Board	8,460,000,000.00	6,850,192,385.00	1,609,807,615.00	80.97	2.18	4.29
Ministry of Power & Energy	33,510,500,000.00	6,290,797,891.91	27,219,702,108.09	18.77	8.63	3.94
Aeronautic University Onueke	10,000,000,000.00	4,890,355,414.85	5,109,644,585.15	48.90	2.57	3.06
Other MDA Expenditure	166,683,700,130.00	17,138,341,125.32	149,545,359,004.68	10.28	42.91	10.72
Total (Except Other MDA)	221,727,188,250.00	142,717,983,268.14	79,009,204,981.86	64.37	57.09	89.28
Total Budgeted Expenditure	388,410,888,380.00	159,856,324,393.46	228,554,563,986.54	41.16	100.00	100.00

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

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 Works	85,355,000,000.00	57,096,416,655.03	28,258,583,344.97	66.89	17.67	24.14
Secretary to the State Government	42,329,515,250.00	41,110,966,850.00	1,218,548,400.00	97.12	8.76	17.38
Ministry of Infrastructure	22,149,300,000.00	20,717,175,791.82	1,432,124,208.18	93.53	4.59	8.76
ICT University Izzi	18,100,000,000.00	15,141,151,124.86	2,958,848,875.14	83.65	3.75	6.40
Office of the Executive Governor	14,087,699,700.00	11,483,242,177.32	2,604,457,522.68	81.51	2.92	4.86
Primary Health Care Dev. Agency	15,087,713,000.00	8,942,692,767.18	6,145,020,232.82	59.27	3.12	3.78
State Universal Basic Education Board	12,369,560,000.00	7,978,135,975.18	4,391,424,024.82	64.50	2.56	3.37
Ministry of Housing & Urban Dev.	9,286,300,000.00	7,594,229,247.70	1,692,070,752.30	81.78	1.92	3.21
Ebonyi State University	13,733,756,000.00	7,047,767,171.64	6,685,988,828.36	51.32	2.84	2.98
State Scholarship Board	8,561,400,000.00	6,919,195,664.54	1,642,204,335.46	80.82	1.77	2.93
Other MDAs	241,914,681,389.12	52,455,944,754.15	189,458,736,634.97	21.68	50.09	22.18
Total (Except Other MDAs)	241,060,243,950.00	184,030,973,425.27	57,029,270,524.73	76.34	49.91	77.82
Total Expenditure	482,974,925,339.12	236,486,918,179.42	246,488,007,159.70	48.96	100.00	100.00

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

Section 6 Top Value Capital Projects

This section presents information on the biggest 10 capital projects included in the budget, actual expenditure during the year and implementation status arising from funding during the year.

The details are shown in Table 10

Of the ten projects listed, 2 were completed during the year, 6 projects are ongoing, one is still at the inception stage while one has not commenced as at 31st December, 2025.

Table 10: Top Value Capital Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)	Completion Status
Construction & Installation of 230KVA Transformer line across the state	State Wide	14100124001600	Min of Power	29,603,500,000.00	3,640,350,862.21	25,963,143,137.79	12.30	Ongoing
Completion of ICT University	Izzi LGA	05050123000700	Ministry of Tertiary Education	18,000,000,000.00	16,210,891,315.99	1,789,108,684.01	90.06	Ongoing
Construction of 1No Tunnel at Vanco Junction old Abakpa Market	Capital Territory	17100125004400	Ministry of Works	12,000,000,000.00	11,984,733,737.48	15,266,262.52	99.87	Ongoing
Construction of 280KM Road in 140 Communities of Ebonyi State 2KM per Community	State Wide	17100121000100	Ministry of Infrastructure	11,000,000,000.00	10,080,351,224.06	919,648,775.94	91.64	Ongoing
Revitalization of Nkalagu Cement Factory	Ishielu LGA	12100124004700	Ministry Commerce	10,000,000,000.00	30,000,000.00	9,970,000,000.00	0.30	At inception stage
Establishment of Iron & Steel Industry	Abakaliki	12100125000200	Ministry of Commerce	10,000,000,000.00	-	10,000,000,000.00	0.00	Yet to commence
Completion of University Buildings	Ezza South	05050124001700	Ministry of Tertiary Education	10,000,000,000.00	5,467,764,231.31	4,532,235,768.69	54.68	Ongoing
Construction of Abakaliki Internal Road	Abakaliki	17100121004000	Ministry of Works	10,000,000,000.00	9,988,499,262.54	11,500,737.46	99.88	Completed
Revitalization of 96 Primary Health Care Centres (PHCS), 32 per Senatorial Zone (IMPACT) Programme	State wide	04050124001001	Pri. Health Care	7,685,700,000.00	7,685,673,484.27	0.00	100.10	Completed
Construction of Oferekpe Agbaja Internal Roads	Izzi	17100124002700	Ministry of Works	7,500,000,000.00	5,447,892,568.04	2,052,107,431.96	72.64	Ongoing

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

Section 7: Citizen-Nominated Projects - Implementation Status Report

This section presents the financial information on top Ministries, Departments and Agencies allocation to projects nominated by the citizens, actual expenditures and implementation status of the projects as at 31st December, 2025.

The details of the top ten Citizen Nominated Projects are shown in Table 10.

Of the 10 projects listed, 8 projects are ongoing while 2 projects is yet to commence as at 31st December, 2025.

On the 8 ongoing projects; budget performance ranged from 35.10% (Road Construction in Edda LGA) to 91.64% (construction of 2KM road in Communities around the State)

No cost overruns was observed in any of the projects.

Table 11 Citizens Nominated Project

Citizens Nominated Projects								
Projects	Project Location	Programme Code	MDA Responsible	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction 280KM Road in 140 communities of the State	State wide	14100124001600	Ministry of Infrastructure	11,000,000,000.00	10,080,351,224.06	919,648,775.94	91.64	Ongoing
Construction of 65 units of 3 bedroom bungalow for widows 5 units/LGA	State wide	06100125001300	Ministry of Housing & Urban Dev.	2,200,700,000.00	1,714,200,000.00	486,500,000.00	77.89	Ongoing
Construction of Owutu-Ekenta Latu Ugwufie-Ekata-Letu Road	Edda LGA	17100125003600	Ministry of Works	2,000,000,000.00	702,000,000.00	1,298,000,000.00	35.10	Ongoing
Construction of Ekka-Inyere Akadoro Road, Ezza North LGA	Ezza North	13100125004400	Ministry of Rural Dev.	875,658,390.00	0.00	875,658,390.00	0.00	Yet to commence
Rehabilitation of 60 No. Public Dilapidated School Building 20 per zone	State wide	05050123000100	Ministry of Primary & Secondary Edu.	800,000,000.00	431,576,563.05	368,423,436.35	53.95	Ongoing
Construction of Learners and Teachers furniture in the 3 senatorial zones	State wide	05010223001000	EBSUBEB	562,000,000.00	380,000,000.00	182,000,000.00	67.62	Ongoing
Counterpart contribution for RAMP projects (World Bank Assisted) (For Rural Roads)	State wide	13100125004200	Ministry of Rural Dev.	500,000,000.00	500,000,000.00	0.00	100.00	Ongoing
Construction of 2 span Eke Imoha Pedestrian bridge	Ezza South	13100125004300	Ministry of Rural Dev.	313,708,365.00	182,149,194.34	131,559,170.66	58.06	Ongoing
Purchase of essential Teaching/Learning materials	State wide	05040223000100	Ministry of Primary & Secondary Edu.	200,000,000.00	115,000,000.00	85,000,000.00	57.50	Ongoing
Construction of 1 No Health Clinic for Abakaliki Mechanic Site and Abakaliki Rice mills	Abakaliki LGA	040501230019021	Ministry of Health	200,000,000.00	0.00	200,000,000.00	0.00	Yet to commence

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

Section 8: Public Consultation with Citizens Presenting the Annual Financial Statements

The Financial Year 2025 Audited Annual Financial Statements for the Government of Ebonyi State can be viewed on the State Government Website at the following specific address:
<https://ebonyistate.gov.ng/lawsandfinancials>.

The Financial Statements were presented to the Citizens in the town hall meeting held with them by the State Government on 25th September, 2026

The minutes arising from the public presentation together with the attendance list have been uploaded to the same address above.

ABRIDGED 2025 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 31st December, 2025 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 the Ebonyi State Public Sector Audit Law No.008 of 2021.

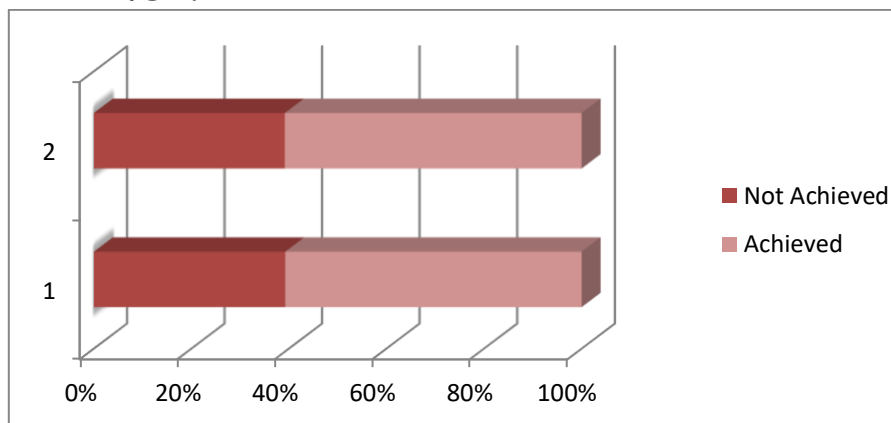
As required by the Constitution and the Audit Law (already cited) I have examined the Financial Statements and submitted my annual report on the Statements to Ebonyi State House of Assembly. The report was submitted on 30th July, 2026.

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".

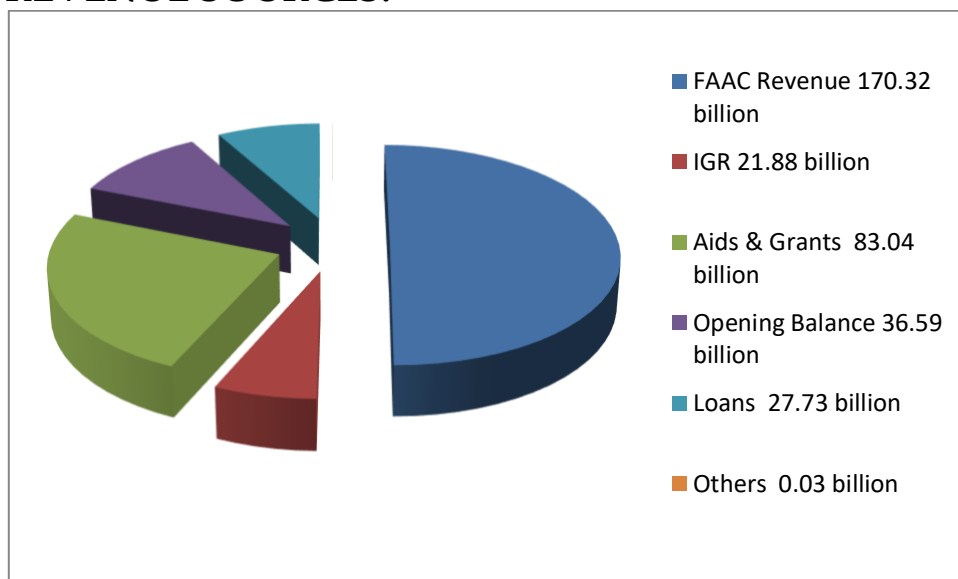
In obedience to this provision, the Auditor-General's Report on the Financials Statements have been published on the State Website:<http://ebonyistate.gov.ng/laws> and financials.

This Citizens Accountability Report seeks to simplify the Financial Statements submitted to me by the Accountant General and my report thereon to make it easier to understand the two reports by Citizens who may not have accounting knowledge.

Section 1: BUDGET OUTTURN

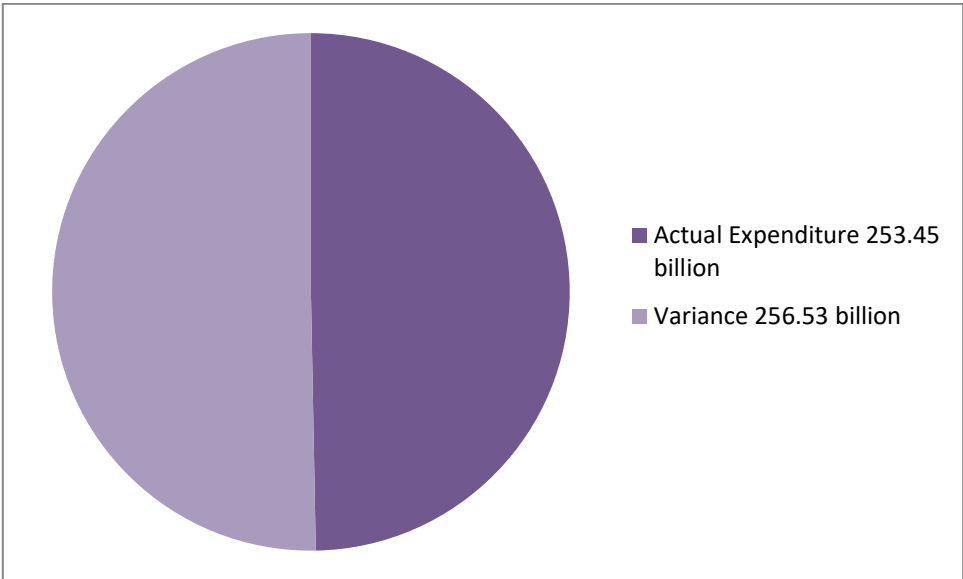
REVENUE:

	₦	
Not Achieved	219.01	39.16
Achieved	<u>339.06</u>	<u>60.84</u>
Total Budget	558.07	<u>100</u>

REVENUE SOURCES:

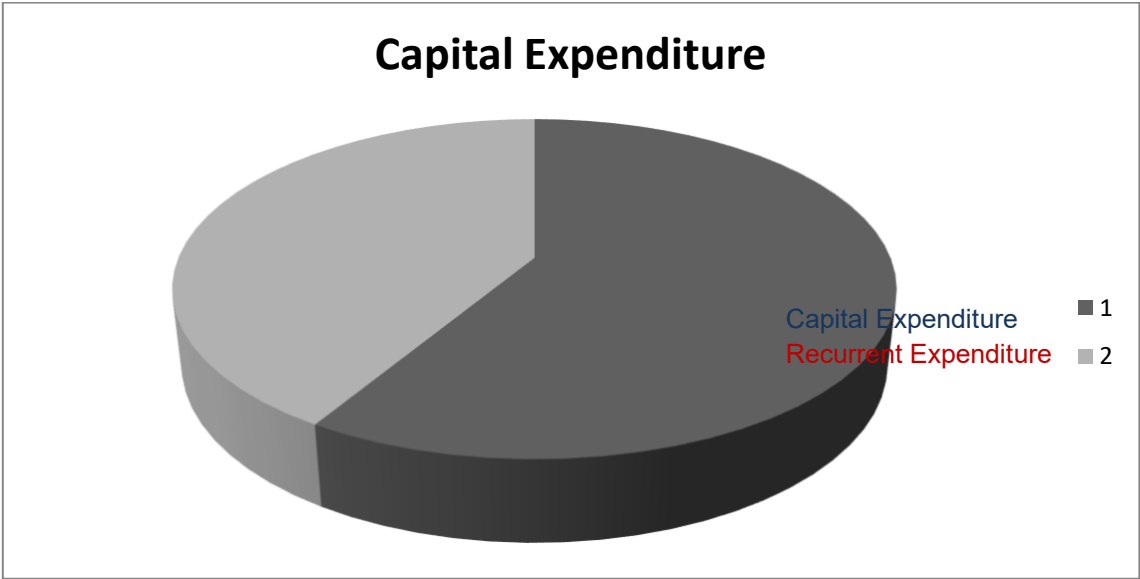
	₦
FAAC Revenue	170.32 billion
IGR	21.88 billion
Aids & Grants	83.04 billion
Opening Balance	36.59 billion
Loans	27.73 billion
Others	0.03 billion
Total	

EXPENDITURE:



	₦
Actual Expenditure	253.45 billion
Variance	256.53 billion
Total Expenditure Budget	509.98 billion

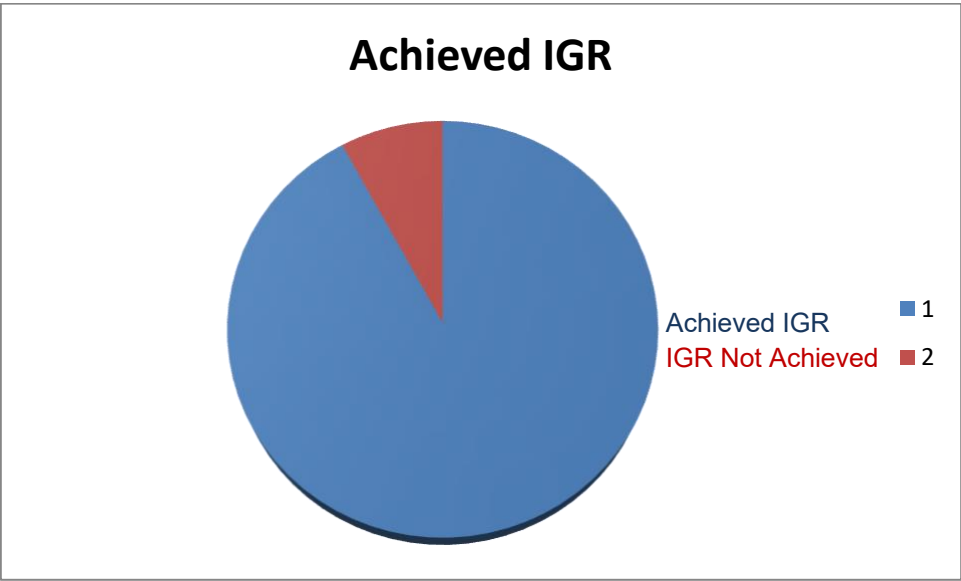
EXPENDITURE CENTRES:



	₦
Capital Expenditure	159.86 billion
Recurrent Expenditure	93.6 billion
Total Expenditure	253.46 billion

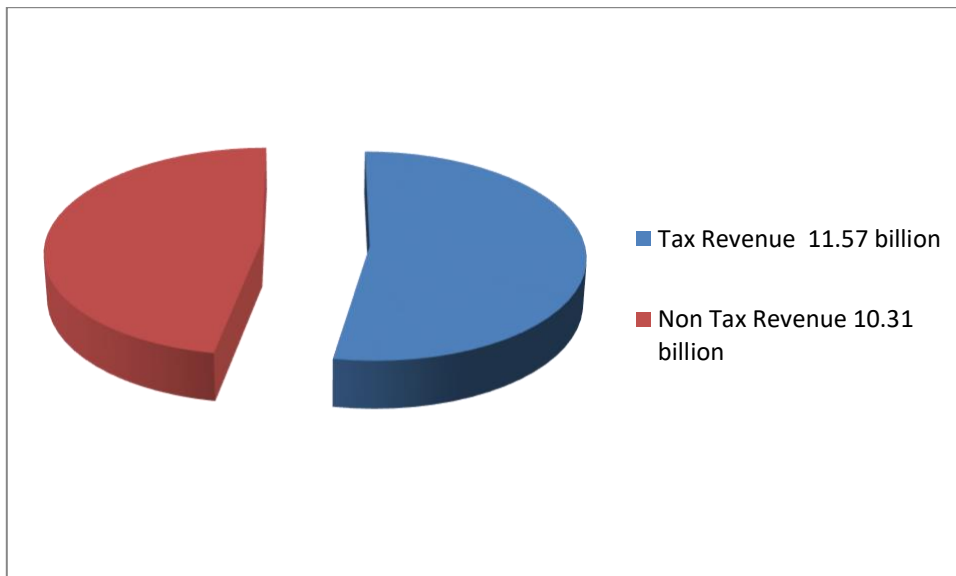
Section 2: REVENUE OUTTURN

Internally Generated Revenue



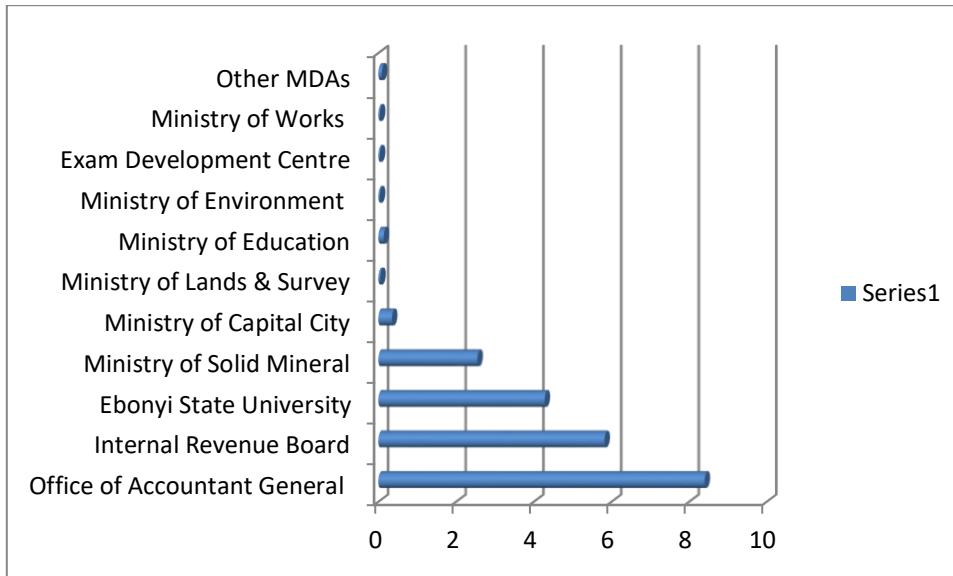
	₦
Achieved IGR	21.90 billion
IGR Not Achieved	9.30 billion
IGR Budget	31.20 billion

Sources of IGR



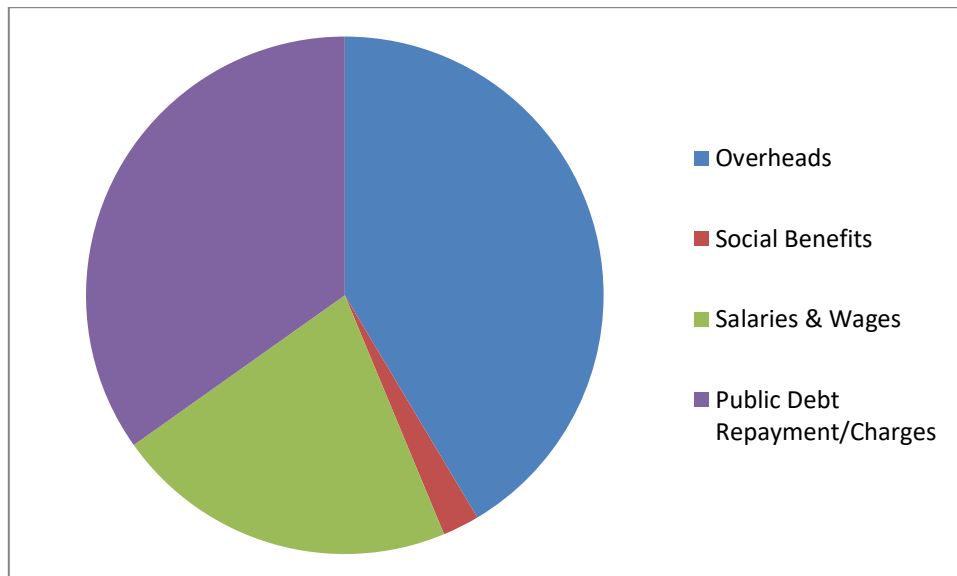
	₦
Tax Revenue	11.57 billion
Non Tax Revenue	10.31 billion
Total IGR	21.90 billion

IGR Contribution of Top Ten MDAs



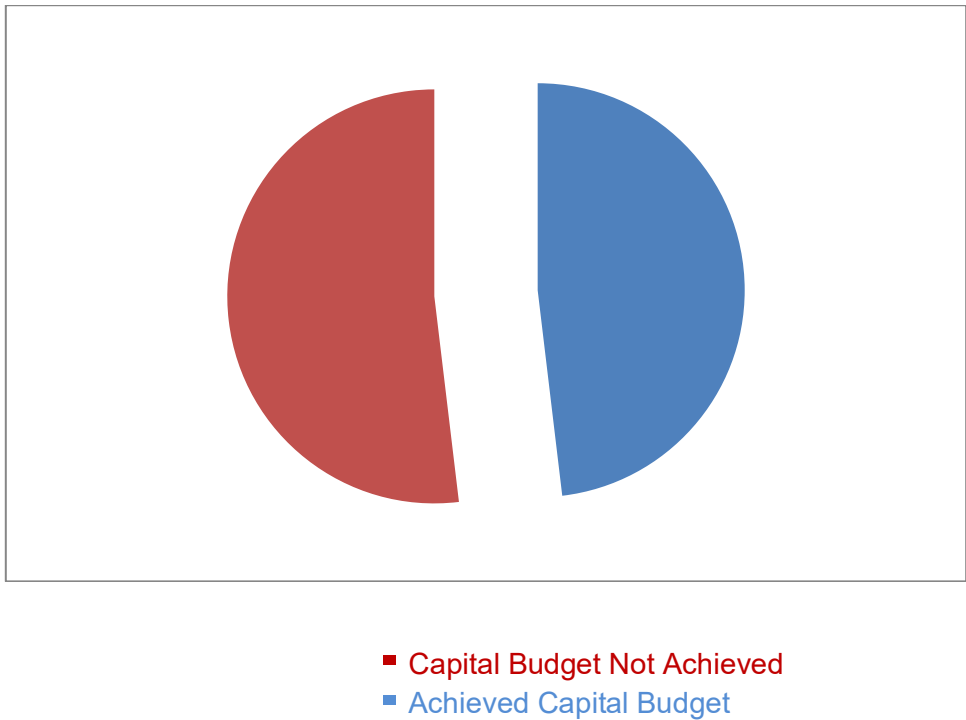
	₦
Office of Accountant General	8.40 billion
Internal Revenue Board	5.82 billion
Ebonyi State University	4.28 billion
Ministry of Solid Mineral	2.55 billion
Ministry of Capital City	0.35 billion
Ministry of Lands & Survey	0.05 billion
Ministry of Education	0.14 billion
Ministry of Environment	0.04 billion
Exam Development Centre	0.04 billion
Ministry of Works	0.04 billion
Other MDAs	0.09 billion

Section 3: Expenditure Outturn



	₦
Overheads	50.59 billion
Social Benefits	2.80 billion
Salaries & Wages	26.18 billion
Public Debt Repayment/Charges	42.51 billion
Total Expenditure	122.08 billion

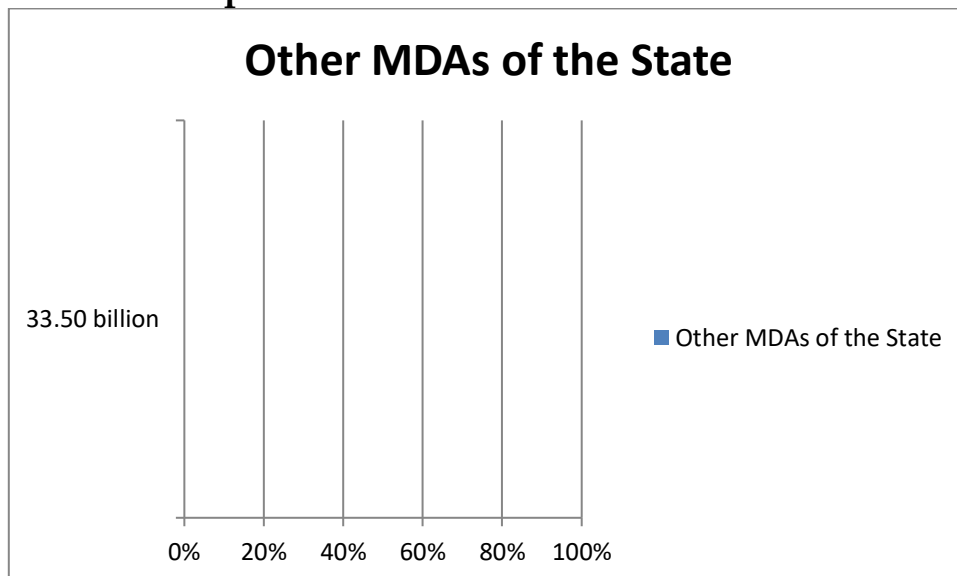
Capital Expenditure



	₦
Actual Capital Expenditure (Achieved)	159.86 billion
Variance (Not Achieved)	228.55 billion
Total Capital Budget	388.41 billion

Top Sectoral Allocation

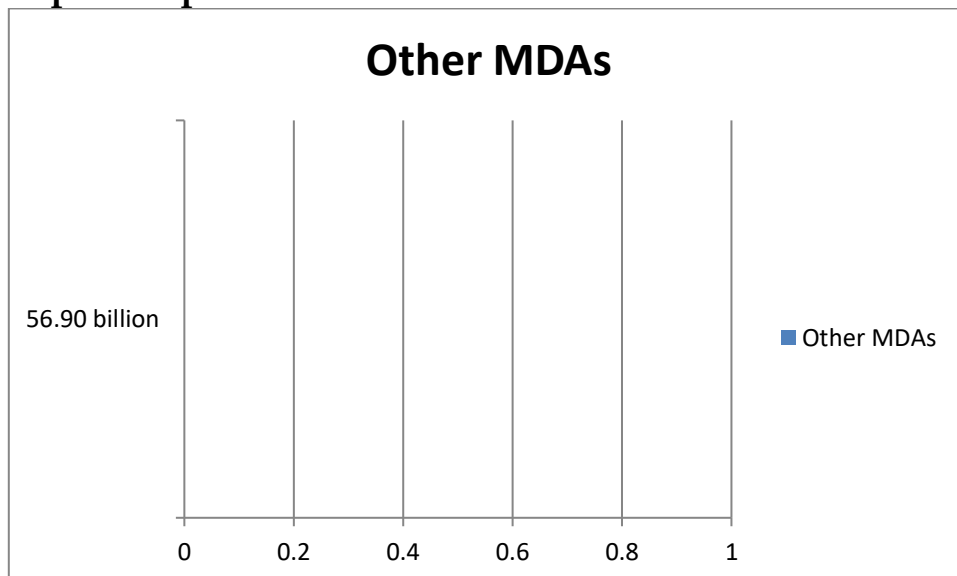
Recurrent Expenditure



	N
Secretary to the State Govt.	33.50 billion
Office of the Executive Governor	10.12 billion
Ebonyi State University	6.75 billion
Secondary Education Board	6.55 billion
Ministry of Internal Security	2.56 billion
Office of the Accountant General	1.56 billion
Ebonyi State House of Assembly	1.43 billion
State Hospital Management Board	1.19 billion
Ministry of Aviation Technology	0.86 billion
Ministry of Finance & Economic Dev.	0.79 billion
Other MDAs of the State	11.33 billion

Top Sectoral Allocation Cont'd

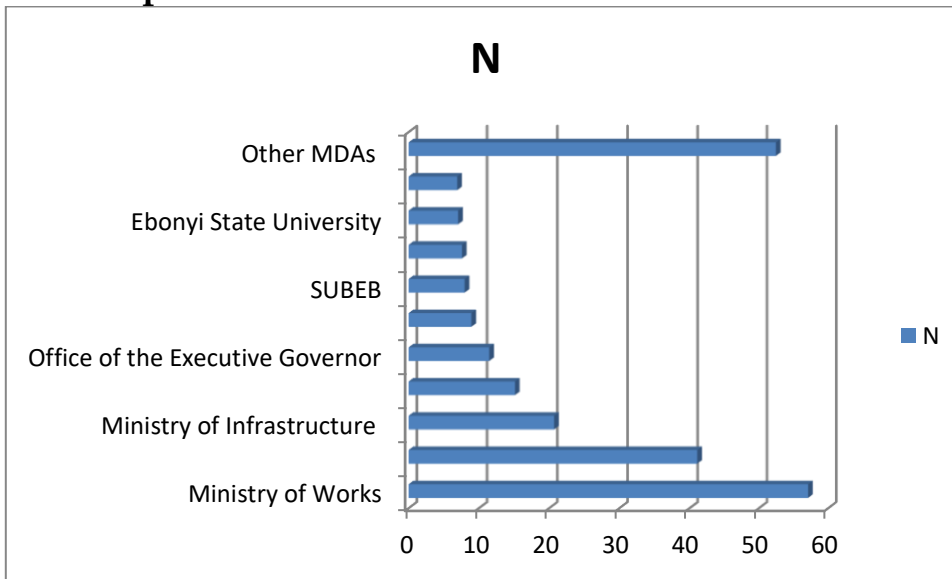
Capital Expenditure



	N
Ministry of Works	56.90 billion
Ministry of Infrastructure	20.68 billion
ICT University Izzi	15.07 billion
Primary Health Care Dev. Agency	6.558.94 billion
Universal Basic Education Board	2.567.98 billion
SSG	7.61 billion
Ministry of Housing & Urban Dev.	7.51 billion
Scholarship Board	6.84 billion
Ministry of Power & Energy	6.29 billion
Aeronautic University Onueke	4.89 billion
Other MDAs	17.14 billion

Top Sectoral Allocation Cont'd

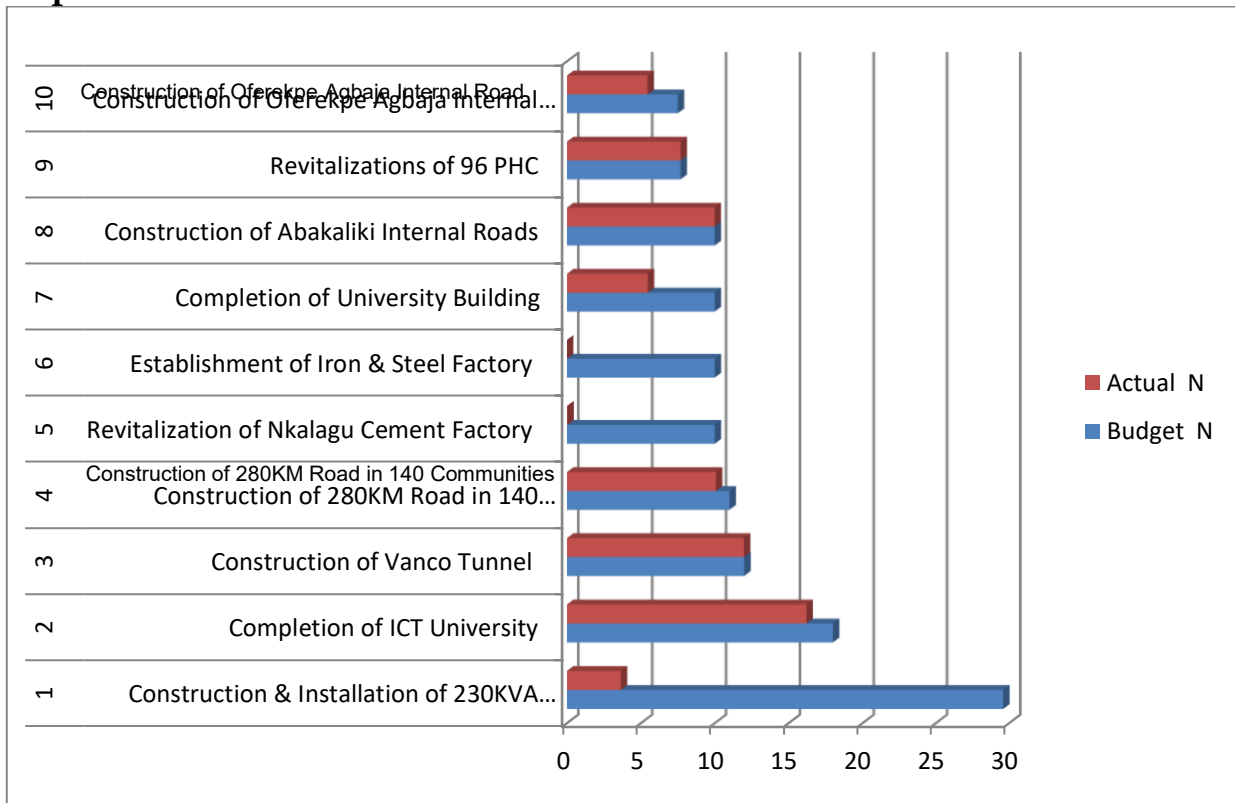
Total Expenditure



	N
Ministry of Works	57.1 billion
Secretary to the State Govt.	41.11 billion
Ministry of Infrastructure	20.72 billion
ICT University	15.14 billion
Office of the Executive Governor	11.48 billion
Primary Health Care Deve. Agency	8.94 billion
SUBEB	7.98 billion
Ministry of Housing & Urban Dev.	7.59 billion
Ebonyi State University	7.05 billion
Scholarship Board	6.92 billion
Other MDAs	52.46 billion

Section 6: TOP VALUE CAPITAL PROJECTS

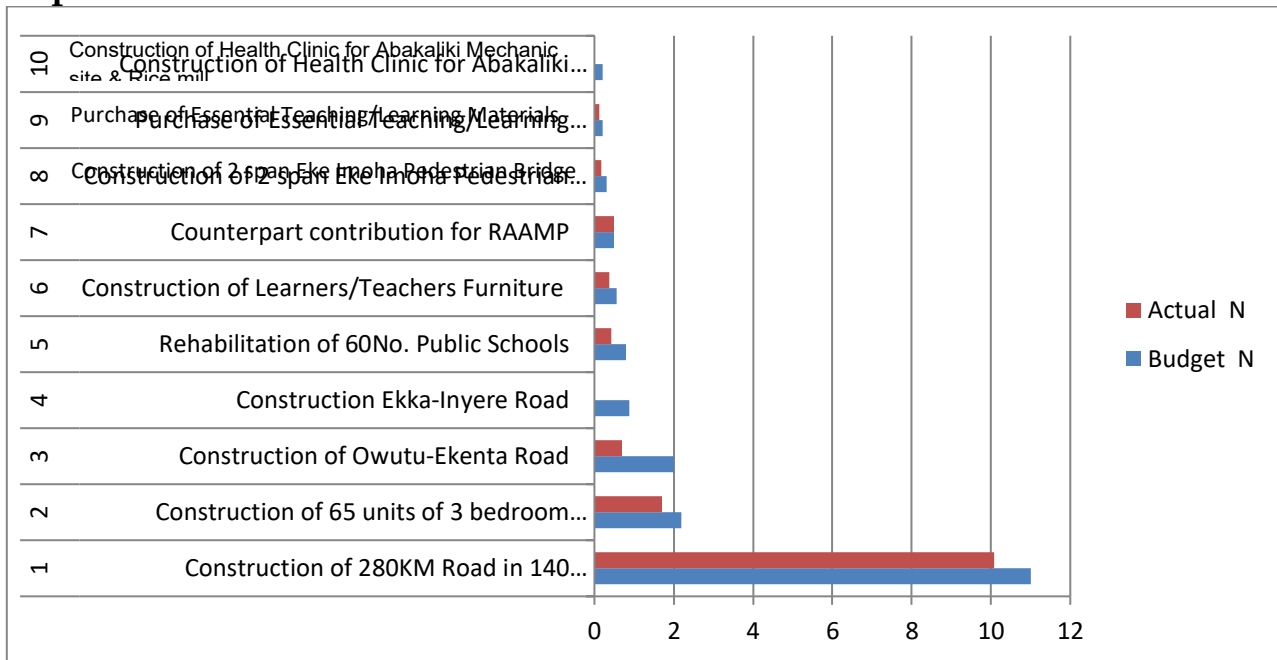
Implementation Status



S/N	Project	Budget ₦	Actual ₦
1	Construction & Installation of 230KVA Transformer line across the State	29.60 billion	3.64 billion
2	Completion of ICT University	18.00 billion	16.21 billion
3	Construction of Vanco Tunnel	12.00 billion	11.98 billion
4	Construction of 280KM Road in 140 communities	11.00 billion	10.08 billion
5	Revitalization of Nkalagu Cement Factory	10.00 billion	0.03 billion
6	Establishment of Iron & Steel Factory	10.00 billion	0.00
7	Completion of University Building	10.00 billion	5.47 billion
8	Construction of Abakaliki Internal Roads	10.00 billion	9.99 billion
9	Revitalizations of 96 PHC	7.69 billion	7.69 billion
10	Construction of Oferekpe Agbaja Internal Road	7.50 billion	5.45 billion

Section 7: CITIZEN NORMINATED PROJECTS

Implementation Status



S/N	Project	Budget N	Actual N
1	Construction of 280KM Road in 140 Communities of the State	11.00 billion	10.08 billion
2	Construction of 65 units of 3 bedroom Bungalow for Widows	2.20 billion	1.71 billion
3	Construction of Owutu-Ekenta Road	2.00 billion	0.70 billion
4	Construction Ekka-Inyere Road	0.88 billion	0.00 billion
5	Rehabilitation of 60No. Public Schools	0.80 billion	0.43 billion
6	Construction of Learners/Teachers Furniture	0.56 billion	0.38 billion
7	Counterpart contribution for RAAMP	0.50 billion	0.50 billion
8	Construction of 2 span Eke Imoha Pedestrian Bridge	0.31 billion	0.18 billion
9	Purchase of Essential Teaching/Learning Materials	0.20 billion	0.12 billion
10	Construction of Health Clinic for Abakaliki Mechanic Site & Rice mill	0.20 billion	0.00 billion

THE MINUTES OF THE PUBLIC PRESENTATION OF THE EBONYI STATE CITIZENS ACCOUNTABILITY REPORT (CAR) ON THE IMPLEMENTATION OF THE 2025 BUDGET, THE BUDGET OF ECONOMIC AND SOCIAL DEVELOPMENT, HELD ON FRIDAY, 25TH SEPTEMBER, 2026 AT REMERITONA HOTEL, ABAKALIKI.

1) ATTENDANCE:

Attendance to the public presentation session included:

- Three Traditional Rulers
- Leadership of Nigeria Labor Congress (NLC)
- Leadership of Trade Union Congress (TUC)
- 20 Civil Society Organizations
- The Press
- Market Women
- Christian Association off Nigeria (CAN)
- The Muslim Community
- Civil/Public Servants
- Honorable Commission 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. Solomon Eriugo, CAN Treasurer at 12:00pm. Kolanuts was done by HIS Royal Highness, Eze Barr. Boniface Obiya Ezaegu, Ezeudo II of NdiechiEzzainyimegu Autonomous Community.

The opening remarks was made by Igwe Joseph N.; FCNA, Director, Project Monitoring & Evaluation Department, 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 2025 financial statements in pursuant of transparent and accountable governance.

3) TECHNICAL SESSION:

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

- The Auditor-General's Report on the 2025 Financial statement to the state House of Assembly.
- The Citizens Accountability Report for the year ended 31st December, 2025
- The Abridged version of the Citizens Accountability Report. After the presentation, questions and clarification were sought by the following:
 1. Elder, Dr. Ibiam—Regional program Manager, NHIA-CEM ONC Project.
 2. Chief Chima Ajah Oliver—The state Coordinator, Ebonyi State CSO Network / Executive Director, DIG Foundation.
 3. Barr. David Elom—NLC state Treasurer, Rep. the NLC chairman.
 4. Mrs Goodness Mgbaja—Deputy Coordinator, Ebonyi state CSONetwork.

The Auditor-General responded adequately to all the questions.

4) CLOSING:

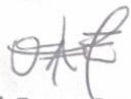
The following gave pieces of advice to the participants:

1. Hon. Abiri Godwin Abiri
2. Elder Dr. USA Udu
3. Dr. Mrs. Nnenna Unah
4. Mrs. Nwali patience

The closing remarks was made by HIS Royal Highness, Eze Barr. B. O. Ezaegu, Ezeudo II of Ndiechi Ezzainyimegu Autonomous Community, IZZI LGA.

The vote of thanks was given by Chief Chima Ajah Oliver, the State Coordinator, CSO Network.

The closing prayer was said by His Royal Highness, Eze S.N Nweze, Nnaji Oha I of Nchokolgbagu Autonomous Community, IZZI LGA at 2:08 pm.



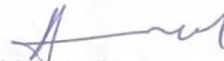
Prof. Egwu Ogugua
NLC Chairman
Rep Organized Labour



Chief Chima Ajah Oliver
Executive Director, DIG Foundation
Rep. NGO/ CSO Network



Mrs. Nwali Patience
President, Ebonyi State Market
Women Association



Elder Dr. Ibiam Azu Agwu
Regional Program Manager,
NHIA—CEM ONC Project



Ekuma Agatha Nnenha, FCNA
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, 25th September, 2026

S/N	Participants	MDA/L.G.A	Phone Number	Sign
1	Ndidi Nkadi C	CSO/LH1	07068077555	
2	GOODNESS MGBATA	CIRSDOC NLG	08057224245	
3	NWOKORO IFANYI A	IONAPHAD	08064701618	
4	SIEMURI OGHENERUEMU	CORP MEMBER	07030881643	
5	John Okocha	CSO	07037797057	
6	Dr. Mgbelu Ifeanyi A.	CSO	08021830709	
7	Sir Innocent Nwoko	Rtd Auditor Gen	0803854109	
8	Godwin E. Nkire	Abakaliki	080275118	
9	Iyaji Cornelius O.	Abakaliki	08064921957	
10	Uchuru Joseph O.	IZZ1	2348036328338	
11	NWITIZ Titus A	Ohaukwu	08063665794	
12	Octie Scholastica C.	IKWO	07021846672	
13	Ajah Mariam Kwaka	FOMWAN	07036346508	
14	NWORA JOHN A (P)	STATE AUDIT/IZZ1	08037788696	
15	Ikpe Inielie Rita	FCCO	09121858965	
16	ERESHI AMBROSE UMAKE	STATE AUDIT DEPT.	08066360172	
17	OZIEGA PATRICK N.	IZHI	0708599364	
18	NWOKU ROSE N	IZZ1	08037686318	
19	Idah Uche C.	IKWO	07030100688	
20	AJIM EMMAUEL D.	IZZ1	08108089816	
21	Enyita Sampson U.	IKWO	08066406746	
22	Chukwu Uchenna	Ohaukwu	07031643514	
23	Eom Chantilly O.	Oniha	07032212655	
24	DREZE NKWUBA PAUL	IZZ1 LGA	08067196224	
25	Ajah Chima Oliver	Ebonyi CSO Network	08035384102	
26	Bar David Eom	N.L.C.	08063605112	
27	Uyima Deborah O.	Ohaukwu	0706673292	
28	Nwali Patience	market women	08030605096	
29	Jessica Uchenna	market women	08038431936	
30	Offor Oby	market women	07065346362	
31	Chimezie Udechima	DIG Foundation	07038080403	
32	Victor Dorawa Koreyo	Abraham's children	08051430497	
33	Immanuella Ikeji	Ebonyi	0902880367	
34	Igwre Joseph	IKWO	09023460781	
35	IGERE Sunday ISAIAH	ABAKALIKI	08104314920	
36	Orients Ogochukwu	market women	08065597277	
37	Uzoamaka Omerede	market women	08063525033	
38	NBAM ISRAEL EKELE	PACE MEDIA FOUNDATION	08067085664	
39	Gloria Ifeanyichukwu	HER-CRED Found	08108409351	
40	Ebings Philomina	Ohaukwu L.C.A	07065644477	

All Correspondence to be Addressed to the Auditor-General

Participants			
	MD / LGA	Phone No.	Sign
41 Okereke Dons C	Susewahun Dev. Fund	08135173075	
42 EZEAKA GODWIN C.	Grassroots Initiative	08060215066	
43 Chidozie Omi, Kiercy K	MCIA	07060797228	
44 Rev. Ehuo Solomon	CAN	07062684122	
45 Okene Precious U	Obafora	08100880694	
46 Uche Michael	Ishielu	07086483350	
47 Lorneth Nwafor	IITA-Tomalah	08035264930	
48 Oghorhosa E. E.	AFIKPO LGA	08188348891	
49 Elom Obed Oyei	Obafora LGA	08030909031	
50 ASAH FELICIA N	Ishielu LGA	08030958892	
51 Nwachukwu Sabmen	Abakaliki LGA	08035467963	
52 H. E. Eze Barr. Ezeagu	Izzi LGA	08037429603	
53 HRH Eze C. N. Nwaeze	Izzi LGA	07062831960	
54 B2e Oghorhosa B2e	Izzi LGA	07069322976	
55 AKPU SO	Obafora	08026118804	
56 Hon. Igu Chikezie	EBISA	08066331980	
57 Nwofor Comfort C.	Ebonyi LGA	08067092088	
58 Ukwakwu Fabian	AFIKPO North LGA	08161553488	
59 Emmanuel Iboko	Ebonyi	07031215893	
60 Uhuji Gabriel N.	Izzi LGA	08067889265	
61 Dr. A. Nenna Uhuji (Esq)	Accountant Gen's office	08035731167	
62 Vitalis Nzejiama	Izzi LGA	08146103948	
63 ABIRI GODWIN ABIRI	EBISA	08033116598	
64 IGWE STEPHEN ORJI	MEMBER EBISA	07069797772	
65 Onyiah Chukwu Anugwu	Izzi LGA	08162981906	
66 Dr. Chris O. Nwosu, Esq.	Ezra North/AFIKPO	08032600023	
67 Leonard E. G. U.	AFIKPO North/AFIKPO	09060274891	
68 Abigunli Ezeani-Ihekweume	CAN Ebonyi	08032560413	
69 Eze Raphael	Obafora	08069409625	
70 Mathew Ewa Ibemgbo	AFIKPO LGA	09035331985	
71 Amara Emmanuel A.	media	08039592648	
72 Dr. U.S.A. UDU	IMMEDIATE PAST ANG	08032888804	
73 Ekeke ABUKU	AFIKPO	08101880309	
74 Nwaeze James	Ebonyi	08163772990	
75 Barr. Ibrahim Okeke	INEC	08059843061	
76 Okeke Christian I.	LGA Audit	07036386056	
77 Adaku Okeke	Izzi LGA	08038767515	
78 Ikpuru Chinyere	Izzi	08100221184	
79 P.S. Finance	Perm. Sec. Finance		
80 P.S. Budget	Perm. Sec. Budget		
81 Account Budget	Account Budget	07035483390	
82 Ikuma Budget (Mrs)	Obafora LGA	09064731820	
83 Igwe Heke	Ezra North LGA	08054567851	
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87			
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