



EBONYI STATE
GOVERNMENT

CITIZENS' ACCOUNTABILITY REPORT

ON THE IMPLEMENTATION
OF THE 2023 BUDGET:

Budget of Divine Mandate,
Consolidation, and Continuity



Office of the State Auditor-General

PUBLISHED: 12TH JULY, 2024



HIS EXCELLENCY,
RT. HON. BLDR. FRANCIS OGBONNA NWIFURU FNIQB, FCAI, GGCEHF
EXECUTIVE GOVERNOR, EBONYI STATE



HER EXCELLENCY,
PRINCESS PATRICIA ONYEMAECHI OBILA
DEPUTY GOVERNOR, EBONYI STATE



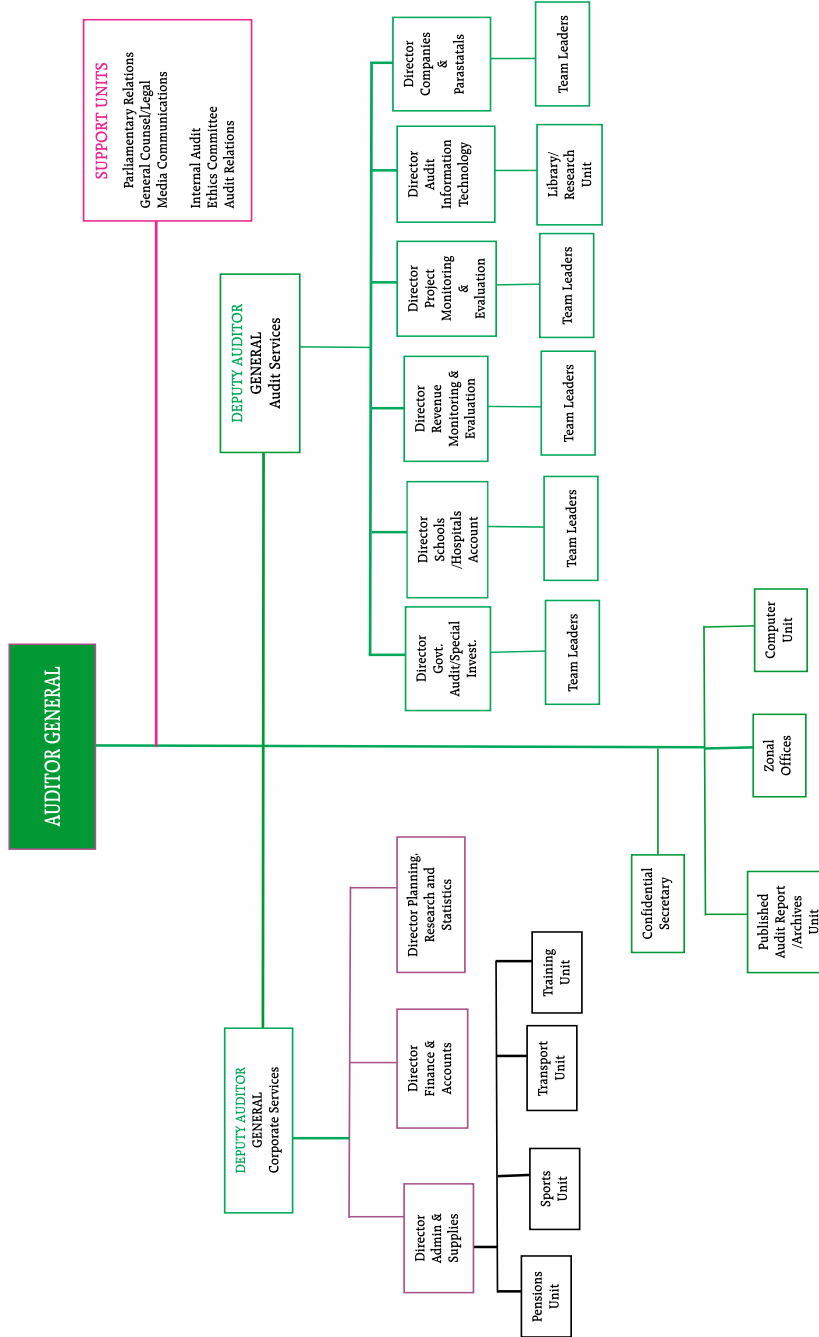
RT. HON. MOSES IJE ODUNWA
SPEAKER,
EBONYI STATE HOUSE OF ASSEMBLY



HIS LORDSHIP,
JUSTICE ELVIS ANAGU NGENE
CHIEF JUDGE, EBONYI STATE



HON. ABIRI GODWIN ABIRI
Chairman Public Accounts Committee,
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ORGANIZATIONAL STRUCTURE OF THE STATE AUDIT



OFFICE OF THE STATE AUDITOR-GENERAL

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OUR CORE VALUES:

To Keep Pace With Global Development in Public Sector Auditing That Conform to International Best Practices Through Quality Audit Reports That Will Not Only Lead to Efficient Management of Ebonyi State's Resources But Will Exhume Frauds.



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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) 2023 and reports on State budget, revenue and expenditure for 2023.

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 2023 Budget of Ebonyi State, the Budget of Divine Mandate, Consolidation and Continuity, was passed on 22nd December, 2022 and Budget implementation commenced on 1st January, 2023.

Aggregate revenue performance for the year was 112.9% of the budgeted N118.5 billion amounting to N133.8 billion for the year. Revenue received was above the budget by 12.9% or N15.3 billion.

Capital Expenditure performed at 79.1% of a Budget of N92.6 billion. The Recurrent Expenditure for the year were within budget limits at 68.8% and 80.7% performance for “Personnel Costs” and “Other Recurrent Expenditure” respectively.

Office of the Secretary to the State Government expended the highest proportion of Recurrent Expenditure (43.58%) while Ministry of Works and Transport expended the highest proportion of Capital Expenditure (30.10%) in the year.

Of the Top Ten Value projects of the State for year ended 31st December, 2023, seven projects were completed during the year. Six of the projects had implementation cost overruns. The overruns range from 158% to 321.37% of budgeted project costs. Among the projects already completed are Procurements of Airport Equipment, Construction of Hausa Quarters Flyover etc.

Four of the ten Citizen Nominated Projects were completed during the year. One of the completed Citizen Projects, Completion of Agricultural Industrial Clusters, had a cost overrun of 288.42% of its final budgets.

The material audit findings related to non-retirement of advances, IGR spent at source and payment documents.

SECTION 1

Budget Outturn

The Revenue Performance (Outturn) for the year ended 31st December, 2023 showed an aggregate of N147.9 billion or 124.8% of the Budget of N118.5 billion. This amount includes the Opening Cash and Cash Equivalent of N14.16 billion from the Financial Year 2022. Revenue actually generated in 2023 amounted to N133.8 billion or 112.9% of Revenue budget for the year.

This is 12.91% more than anticipated (budgeted) revenue of N118.5 billion. Of the budgeted sources of revenue, “Aids and Grants” and “Other Recurrent Revenue” met their budget for the year at a performance of 267.2% and 167.0% respectively. Performance of “FAAC Revenue” and “Internally Generated Revenue (IGR)” were at 90.7% and 85.3% respectively in the year.

Actual total expenditure for the year ended 31st December, 2023 amounted to N122.4 billion out of a total expenditure budget of N156.2 billion. Total expenditure was less than the total budget by N33.8 billion or 21.6% given a total expenditure budget of N156.3 billion.

Out of this total N49.2 billion (40.2%) was spent on Recurrent Expenditures. All Recurrent Expenditure items were within budget limits for the year as seen from the following budget performance results:

- Personnel Costs (Salaries and Wages) – 68.8%
- Other Recurrent Expenditure (Overheads, Pensions and Gratuities, Public Debt Charges)-80.7%.

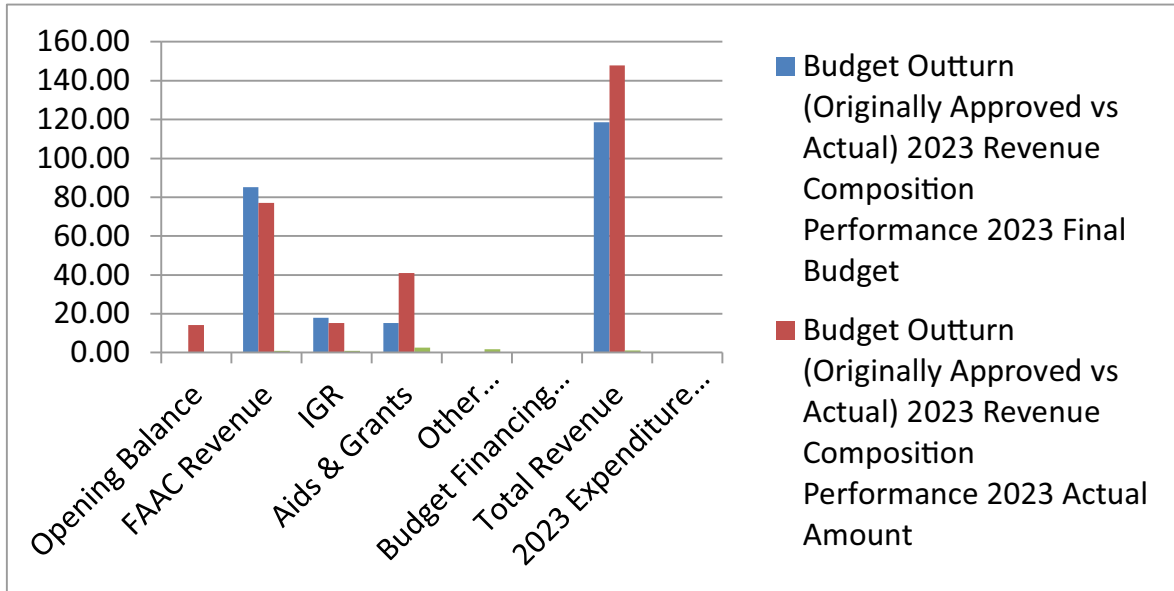
Out of the total Expenditure of N122.4 billion, N73.2 billion (57.8%) was spent on Capital Expenditure in the year. The N73.2 billion spent on capital costs represents a Budget Performance of 79.1%.

Table 1 Budget Outturn

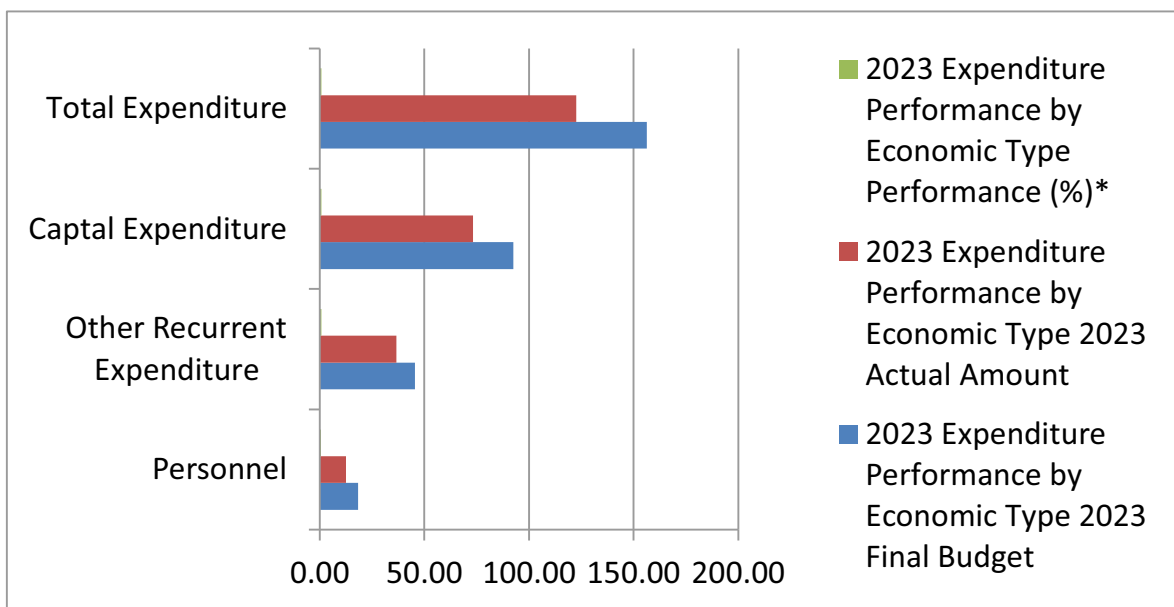
Budget Outturn (Originally Approved vs Actual)						
2023 Revenue Composition Performance						
2023 Aggregate Revenue Composition	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	
Opening Balance			14,131,645,880.27			
FAAC Revenue	61,450,000,000.00	85,050,000,000.00	77,138,877,290.67	7,911,122,709	90.7%	
IGR	19,218,945,640.00	17,951,668,000.00	15,314,909,344.06	2,636,758,656	85.3%	
Aids & Grants	52,060,850,000.00	15,350,400,463.57	41,017,286,876.07	25,666,886,413	267.2%	
Other Revenue/Receipts	541,320,000.00	180,440,000.00	301,405,399.61	120,965,400	167.0%	
Budget Financing (Loans)				-		
Total Revenue	133,271,115,640	118,532,508,464	147,904,124,790.27	15,239,970,447	112.9%	
2023 Expenditure Performance by Economic Type						
2023 Aggregate Expenditure Composition	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	
Personnel	21,035,343,011.50	18,248,731,315.21	12,550,772,553.66	5,697,958,762	68.8%	
Other Recurrent Expenditure	32,938,350,000.00	45,463,982,800.00	36,690,996,190.56	8,772,986,609	80.7%	
Capital Expenditure	80,977,002,520.14	92,558,051,684.79	73,232,774,985.25	19,325,276,700	79.1%	
Total Expenditure	134,950,695,532	156,270,765,800	122,474,543,729	33,796,222,071	78.4%	

Figure 1 Budget Outturn Graphs

2023 Revenue Performance



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 31st December, 2023, disaggregated by sources. Table 3 outlines the revenue information from top 10 performing revenue generating agencies in the State.

The Government of Ebonyi State in a bid to cushion the effects of the economic down turn on citizens while keeping faith with its people oriented programmes and projects made several changes to its revenue generating drives. This some what slowed down IGR growth in the year.

As a result, IGR for the year amounted to N15.3 billion; a budget performance of 85.2% given a much reduced budget of about N18.0 billion.

The Outturn for the two broad categories of IGR, Tax Revenue and Non Tax Revenue are 138.1% and 56.3% respectively.

The above Budget Outturn of Tax Revenue is probably as a result of personal taxes deducted directly from the PAYE system. I had stated in the previous year that performance on PAYE-pushed revenue subhead is because of the ease in collecting PAYE.

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

The State Internal Revenue Service (IRS) which is the highest revenue generating agency of the State had a revenue budget of N6.3 billion but generated N7.6 billion for the year representing a budget performance of 119.9%.

The IRS is followed by Ministry of Market Development (N2.01 billion); Ministry of Solid Mineral Development (N1.99 billion); Ministry of Lands and Survey (N822.3 million). Ebonyi State Broadcasting Corporation which had no revenue budget for the year, generated (N234.3 million) during the year. Other major contributors to the State's revenue effort in 2023 include:

Ministry of Works and Transport – N110.2 million

Ministry of Commerce and Industry – N155.8 million

State Bureau of Public Procurement – N120.0 million

Ministry of Capital Territory Development – N81.6 billion

Ministry of Education - N61.9 million

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance						
By Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)	
IGR Items	6,471,469,978	6,350,700,000	8,768,061,565	- 7,911,122,709	138.1%	
Tax Revenue	5,236,889,471	5,000,000,000	5,877,496,256	- 2,636,758,656	117.5%	
Personal Taxes:						
Personal Income Tax (PAYE)						
Personnel Income Tax (Direct Assessment Taxes)	5,236,889,471.00	5,000,000,000.00	5,877,496,256.00	877,496,256	117.5%	
Penalty For Offences & Interest	-	-	-	-		
Other Personal Tax N.E.C	-	-	-	-		
Other Taxes:	1,234,580,507	1,350,700,000	2,890,565,309	1,539,865,309	214.0%	
Sales Tax	-	-	-	-		
Lottery Tax/Licence	-	-	-	-		
Property Tax	-	-	-	-		
Capital Gain Taxes	-	-	-	-		
Withholding Tax	-	-	-	-		
Other Taxes N.E.C	1,234,580,507.00	1,350,700,000.00	2,890,565,309.00	1,539,865,309	214.0%	
Non-Tax Revenue:	12,747,483,661	11,600,968,000	6,526,847,779	- 5,074,120,221	56.3%	
Licences General	218,957,302.00	180,100,000.00	26,859,396.00	- 153,240,604	14.9%	
Fees – General	5,413,637,653.00	3,517,196,500.00	2,992,384,061.00	- 524,812,439	85.1%	
Fines – General	81,844,515.00	66,500,000.00	9,839,321.00	- 56,660,679	14.8%	
Sales – General	50,074,160.00	66,067,000.00	377,339,193.00	311,272,193	571.1%	
Earnings – General	5,329,280,752.00	6,985,584,500.00	2,195,564,310.00	- 4,790,020,190	31.4%	
Rent On Government Buildings – General	1,103,689,279.00	215,520,000.00	360,596,399.00	145,076,399	167.3%	
Rent on Land and Others – General						
Repayments						
Investment Income						
Interest Earned						
Reimbursement	550,000,000.00	570,000,000.00	487,434,199.00	- 82,565,801	85.5%	
Miscellaneous Income						
Independent Revenue (IGR)	19,218,953,639	17,951,668,000	15,294,909,344	- 2,656,758,656	85.2%	

* 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		2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
By MDA:						
MDA						
Ebonyi State Internal Revenue Service			6,334,500,000.00	7,592,130,760.00	1,257,630,760	119.9%
Ministry of Education			61,100,000.00	61,882,913.82	- 782,913	101.3%
Ministry of Works and Transport			45,300,000.00	110,185,700.00	64,885,700	243.2%
Ministry of Commerce & Industry			40,000,000.00	155,782,136.00	115,782,136	389.5%
Ministry of Solid Mineral Dev.			1,620,700,000.00	1,997,214,073.00	376,514,073	123.2%
Min. of Lands & Survey			563,200,000.00	822,282,543.00	259,082,543	146.0%
Ministry of Market Development			2,856,004,500.00	2,019,631,705.00	- 836,372,795	70.7%
Ministry of Capital Territory Development			126,110,000.00	81,570,826.00	- 44,539,174	64.7%
Ebonyi Broadcasting Corporation			-	234,341,264.00	234,341,264	
State Bureau on Public Procurement			20,000,000.00	120,000,000.00	100,000,000	600.0%
Other Revenue Collecting Agencies			6,384,753,500.0	2,099,887,424.00	4,284,866,076	-32.9%
Independent Revenue (IGR)		19,218,953,639	17,951,668,000	15,294,909,344	- 2,656,758,656	85.2%

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

SECTION 3:

Expenditure Outturn

Table 3 below shows the Expenditure Outturn of the Government of Ebonyi State for the year ended 31st December, 2023. It explains how much expenditure was allocated to each main classification and how much was spent. Broadly, the following proportion of the budget were allocated to the two main expenditure categories

Capital Expenditure – N92.6 billion

Recurrent Expenditure- N63.7 billion

These represent 59.2% of total budget allocated to Capital Expenditure and 40.8% to Recurrent Expenditure. The proportion show that the Government prioritized capital expenditure for the year.

Actual expenditure for the year closely followed budget proportion as shown below:

Actual Capital Expenditure – N73.2 billion -58.6%

Actual Recurrent Expenditure- N51.9 billion – 41.4%

In terms of aggregate expenditure outturn, Recurrent expenditure performed at 81.5% of its final budget allocation while capital expenditure performed at 79.1%.

A breakdown of actual recurrent expenditure shows that, 'Overheads' received the highest budgetary allocation and actual allocation at 20.1% and 22.4% respectively. Other components of Recurrent Expenditure received budgetary allocation and actual allocation as shown below:

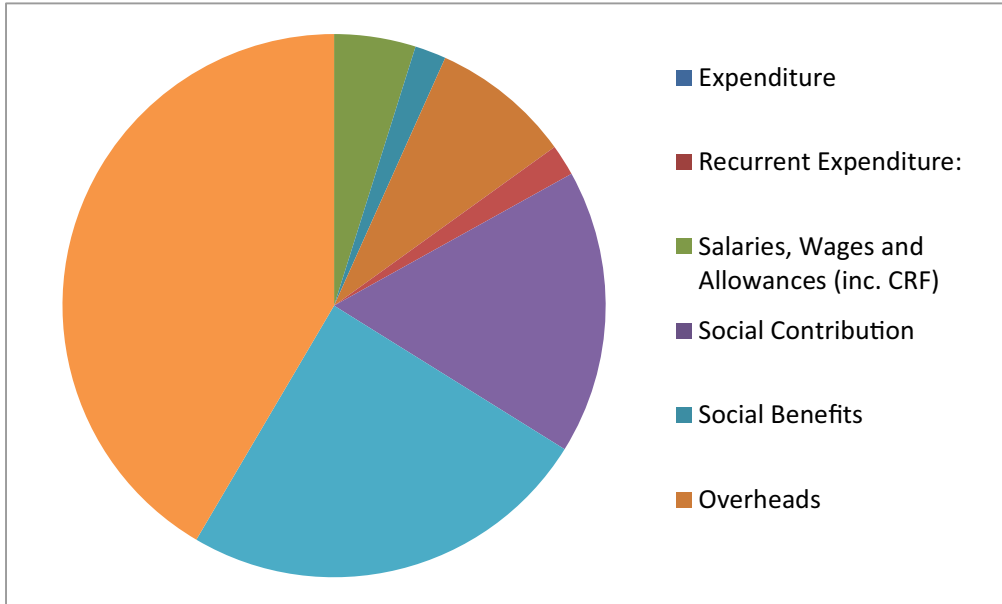
Budgetary Allocation	Actual Allocation	
Salaries and Wages	11.7%	10.0%
Social Benefits (Pension & Gratuity)	4.5%	5.3%
Public Debt Charges	4.5%	3.8%

All expenditures (Capital and Recurrent) were within their budget limits for the year ended 31st December, 2023.

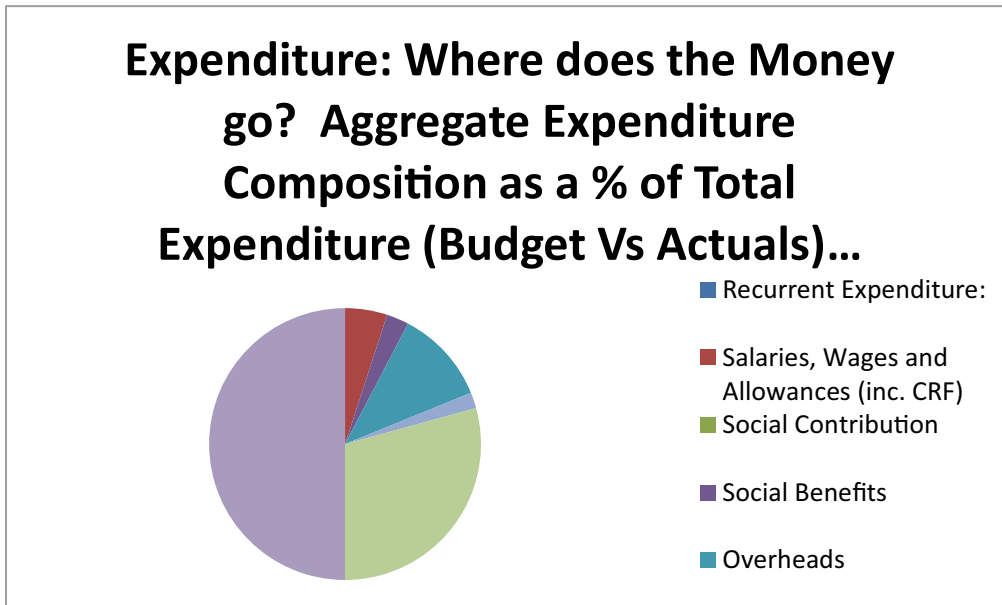
Table 4 - Expenditure Outturn

Expenditure: Where does the Money go?		AggregatdExpenditure Composition as a % of Total Expenditure (Budget Vs Actuals)				Performance (%)*
Expenditure	Final Budget	Budget Share (%)	Actual Amount	Actual Share (%)	Variance*	
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	18,248,731,315.00	11.68	12,551,771,554.00	10.03	5,696,959,761	68.8%
Social Contribution						
Social Benefits	7,003,750,000.00	4.48	6,651,010,498.00	5.32	352.739,502	95.0%
Overheads	31,460,232,800.00	20.13	27,983,009,291.00	22.36	3,477,223,509	88.9%
Grants and Subsidies						
Public Debt Charges	7,000,000,000.00	4.48	4,715,867,608.00	3.77	2,284,132,392	67.4%
Transfers						
Total Recurrent Expenditure	63,712,714,115.00	40.77	51,901,658,951.00	41.48	11,811,055,164	
Total Capital Expenditure	92,558,051,685.00	59.23	73,232,774,985.00	58.52	19,325,276,700	79.1%
Total Expenditure	156,270,765,800.00	100.00	125,134,433,936.00	100.00	31,136,331,864	68.8%

Figure 2: Expenditure Composition Budget and Actual



Expenditure: Where does the Money go? Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)...



■ Total Recurrent Expenditure ■ Total Capital Expenditure

SECTION 4

Audited Financial Statements

This section breaks down the Audited Public expenditures and revenues of the Government of Ebonyi State for the year ended 31st December, 2023. The Consolidated Statement of Financial Performance with budget figures, the Consolidated Statement of Cash Flow and Statement of Changes in the Net Assets are represented here for Citizens understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2023. Some of the highlights (major variances) are as follows:

Statutory Allocation performed below final budget figures in the year (N32.0 billion against a final budget of N44.1 billion)

Other Components of FAAC Receipts exceeded their budgets as shown below:

- State Share of Value Added Tax – N33.4 billion against a budget of N31.5 billion
- Other Federation Account Distribution – N11.8 billion against a budget of N9.4 billion.

Independent Tax Revenue exceeded its budget for the year

Independent Non Tax Revenue performed below budget in the year. Performance was at 55.1% for the year. The relatively low performance is probably due to reduced intensity of enforcement by the government in consideration of the welfare of citizens at this period.

Aids and Grants performed well in the year. Budget performance was at 98.3% (N41.0 billion against a Budget of N41.7 billion) this performance was driven by substantial receipts from:

- SFTAS Grant
- UBEC Grant
- NG-Cares Grant
- Sure-P
- F.G Palliative
- IFAD
- BESDA, among others

All recurrent expenditure subheads were within budgetary limits for the year.

The State reported a Net Cash Surplus of N22.7 billion for the year

Also, the Statement of Changes in Net Assets shows that the State has net assets amounting to N267.1 billion as at 31st December, 2023.

Table 5: Statement of Income and Expenditure

Statement of Income and Expenditure Item	Previous Actual ⁽¹⁾	Originally Approved Budget	Supplementary Budget	Final Budget	Actuals	Variance*	Performance (%) ²
Revenue:							
Opening Balance	2,156,655,411.00	5,000,000,000.00		5,000,000,000.00	14,131,645,880.00	9,131,645,880.00	282.6%
Statutory Allocation	39,365,174,918.00	35,000,000,000.00		44,125,021,178.00	32,008,843,816.00	-12,116,777,362.00	72.5%
13% Derivation							
Slate Government Share of VAT	23,535,408,574.00	22,000,000,000.00		31,500,000,000.00	33,382,311,582.00	1,882,311,582.00	106.0%
Other Federation Account Distributions	333,973,580.00	4,450,000,000.00		9,424,378,822.00	11,747,721,901.00	2,323,343,074.00	124.7%
Independent Tax Revenue	9,497,864,045.00	6,471,469,979.00		6,350,700,000.00	8,768,061,565.00	2,417,361,565.00	138.1%
Independent Non-Tax Revenue	13,671,494,239.00	12,197,475,661.00		11,030,968,000.00	5,962,582,681.00	-5,068,385,319.00	55.1%
Foreign Grants				3,745,697,800.00	1,078,576,693.00	-2,667,121,107.00	28.8%
Domestic Grants	15,350,200,464.00	32,060,850,000.00		38,000,000,000.00	39,938,710,183.00	1,938,710,183.00	105.1%
Foreign Loans							
Domestic Loans							
Other Revenues	555,901,380.00	550,000,000.00		570,000,000.00	584,265,099.00	14,265,099.00	102.5%
Transfer from other Government Entities	429,404,001.00	541,320,000.00		180,440,000.00	301,405,400.00	120,965,400.00	167.0%
Total Revenue (a)	138,589,052,699.00	118,271,115,640.00		149,927,805,800.00	147,904,124,800.00	-2,023,681,000.00	98.65%
Expenditure:							
Salaries, Wages and Allowances	11,522,071,891.00	21,035,343,012.00		18,248,731,315.00	12,551,772,554.00	5,696,958,761.00	60.8%
GRF Charges (Salary)							
Social Contributions							
Social Benefits	2,057,608,220.00	5,000,000,000.00		7003,750,000.00	6,651,010,498.00	352,739,502.00	95.0%
Overheads	23,988,351,861.00	26,938,350,000.00		30,960,252,800.00	27,983,009,293.00	2,977,243,507.00	90.4%
Grants & Contributions							
Public Debt Charges	3,781,222,328.00	7,000,000,000.00		7,000,000,000.00	4,715,867,608.00	2,284,132,392.00	67.4%
Transfers	3,283,044,694.00						
Capital Expenditure	78,156,276,598.00	80,977,002,520.00		92,558,051,684.77	73,232,774,985.00	19,352,276,699.77	79.1%
Total Expenditure (b)	111,256,503,703.00	140,950,695,532.00		155,770,785,799.77	125,134,434,938.00	30,636,350,861.77	80.3%
Surplus/Deficit from Operating Activities c = (a)	27,332,548,996.00	22,679,579,892.00		5,842,980,000.00	22,769,689,862.00		
Gains/Loss on Disposal of Asset							
Gain/Loss on Foreign Exchange Transaction	2,956,013.00				(104,067,092.00)		
Total Non-Operating Revenue/(Expenses)					(104,067,092.00)		
Surplus/(Deficit) from Ordinary Activities					(104,067,092.00)		
Net Surplus/(Deficit) for the Period	32,929,047,004.00				22,665,652,770.00		

* 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		72,322,558,412.08	182,721,068,096.00	255,043,626,508.08
Net Gains/Losses Not in Financial Performance		(35,248,897,595.71)	-	(35,248,897,595.71)
Surplus for year		-	47,325,156,071.47	47,325,156,071.47
Balance as at 31 December 202		37,073,660,816.37	230,046,224,167.47	267,119,884,983.84

SECTION 5

Top Sectoral Allocation

Table 7, 8 and 9 outlines the financial information on top Ministries, Department Agencies/Sector Allocations and Actual Expenditures from the implementation of the 2023 Fiscal Year budget.

Recurrent Expenditure: Presented in Table 7 is data on recurrent expenditure of top 10 MDAs. The table shows the top 10 MDAs were allocated 85.16% of the State's Recurrent Expenditure Budget for the year Ended 31st December, 2023. The 10 MDAs spent 88.18% of total Recurrent Expenditure for the year.

The highest recurrent budgetary allocation was made to the Office of the Secretary to the State Government (37.21%). This is followed by Office of the Executive Governor (14.12%) and Ebonyi State University (12.90%) The other seven members of the top 10 MDAs had single digit budget allocations ranging from Secondary Education Board (6.76%) to Ministry of Justice (1.40%).

The top 10 MDAs spent 88.18% of total recurrent expenditure for the year. Again, Office of the Secretary to the State Government led with 43.58%. They are followed by Office of the Executive Governor which spent 15.66% of total recurrent expenditure. Others in the top Ten are, Secondary Education Board (7.47%); Ebonyi State University (6.34); Ministry of Internal Security (5.72%) Ebonyi State House of Assembly (3.09%); Department of Religion and Welfare Matters (1.68%), Ebonyi State College of Education (1.63%) State Hospital Management Board (1.55%) and Ministry of Justice (1.46%).

Capital Expenditure: Table 8 presents the Capital Expenditure of Top 10 MDAs of the State for the year Ended 31st December, 2023. The table shows that the top 10 MDAs were allocated 90.57% of the total capital budget of the State for the year. Actual capital expenditure by the 10 MDAs amounted to 95.40% of total capital expenditure for the year.

The highest capital budget allocation was made to Ministry of Works and Transport (26.62%). They are followed by Office of the SSG (16.13%); Ministry of Infrastructure (16.68%); Secondary Education Board (11.90%). The other six MDAs, in the top 10 had single digit capital budget allocations ranging from Ministry of Power (3.77%) to ministry of Market Development (1.29%).

On Actual capital expenditure, Ministry of Works and Transport spent 30.10% of the State's capital expenditure for the year. They are followed by the following:

- Office of the SSG (19.60%)
- Ministry of Infrastructure (14.08%)
- Secondary Education Board (12.94%)

The remaining 6 MDAs in the top 10 spent proportions of the total capital expenditure of the State ranging from 4.77% (Ministry of Power) to 1.63% (Ministry of Market Development).

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 2023. The table shows that the top 10 spending MDAs were allocated 81.85% of the State's total budget for the year. Of the 10 MDAs, Office of the SSG had the highest allocation of 23.58%. They are followed by Ministry of Works and Transport (17.91%), Secondary Education Board (10.12%), Ministry of Infrastructure (10.91%). The other 6 MDAs in the top 10 include, Office of the Executive Governor (5.04%); Ministry of Power and Energy (2.53%), Universal Basic Education Board

(2.36%); Ministry of Internal Security (2.17%), Ministry of Housing and Urban Development (3.02%), Ebonyi State University (4.69%).

On Actual Total Expenditure, Office of the SSG led with 28.15% of total expenditure of the State in 2023. They are followed by Ministry of Works and Transport (19.43%); Secondary Education Board (10.99%) and Ministry of Infrastructure (9.08%). Total expenditures of the other MDAs in the top ten ranged from 5.69% (Office of the Executive Governor) to 2.26% (Ebonyi State University) of the State's total expenditure for the year.

Again, all expenditures were within budgetary limits in the year.

Table 7: Top Ten Recurrent Expenditure Sector/MDAs

Expenditure: Where does the Money go?	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	18,497,721,000.00	17,665,108,820.10	832,612,180.00	95.5%	37.21%	43.58%
Office of the Executive Governor	7,018,270,000.00	6,348,690,983.49	669,579,017.00	90.5%	14.12%	15.66%
Secondary Education Board	3,359,350,000.00	3,026,030,470.00	333,319,530.00	90.1%	6.76%	7.47%
Ebonyi State University	6,414,000,000.00	2,571,400,000.00	3,842,600,000.00	40.1%	12.90%	6.34%
Ministry of Internal Security	2,325,180,000.00	2,320,135,799.51	5,044,200.00	99.8%	4.68%	5.72%
Ebonyi State House of Assembly	1,912,576,209.00	1,251,787,111.56	660,789,097.00	65.5%	3.85%	3.09%
Dept of Religion & Welfare Matters	704,000,000.00	680,400,011.25	23,599,989.00	96.6%	1.42%	1.68%
Ebonyi State College of Education	700,850,000.00	660,000,000.00	40,850,000.00	94.17%	1.41	1.63%
State Hospital Management Board	700,850,000.00	629,830,000.00	71,020,000.00	89.87%	1.41	1.55%
Ministry of Justice	697,530,000.00	590,768,365.46	106,761,635.00	84.7%	1.40%	1.46%
Other MDA Expenditure	7,378,636,906.21	4,790,630,085.25	2,588,006,820.96	35.1%	14.84%	11.82%
Total (Except Other MDA Expenditure)	42,330,327,209.00	35,744,151,561.37	6,586,175,647.63	84.4%	85.16%	88.18%
Total Budgeted Expenditure	49,708,964,115.21	40,534,781,646.62	9,174,182,469.00	81.5%		

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

Figure 3:

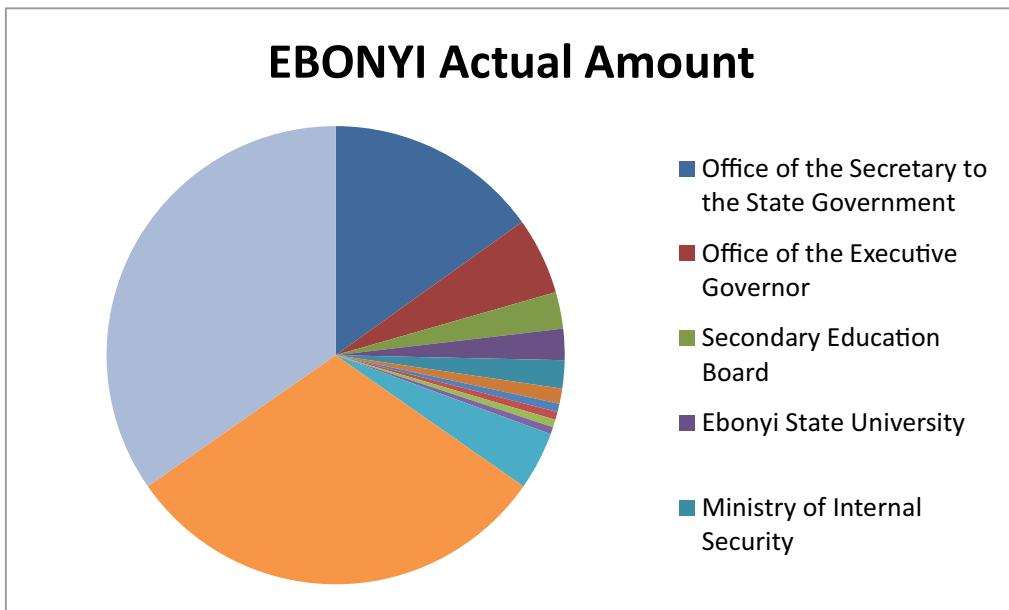
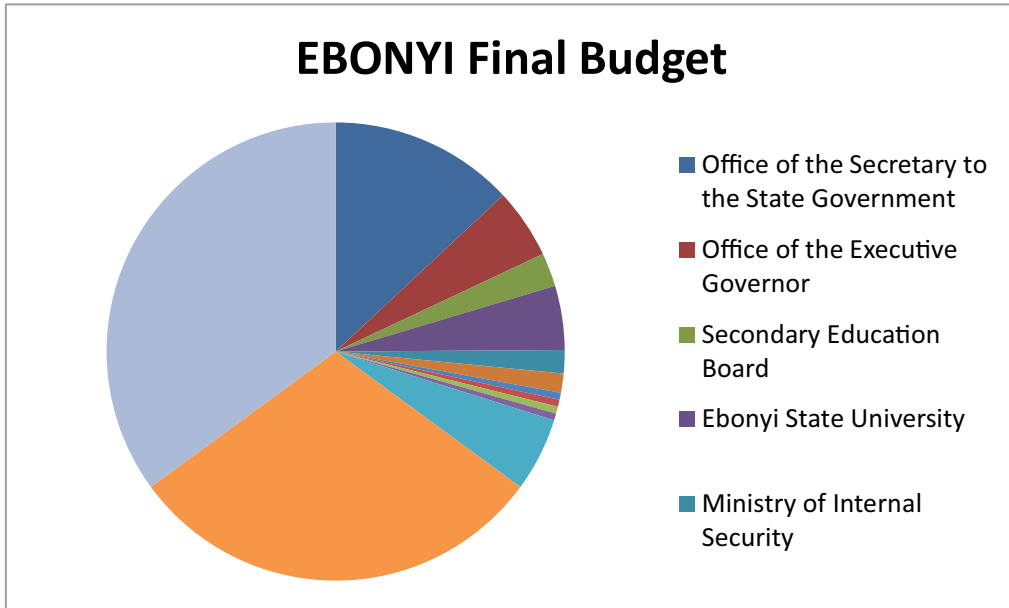


Table 8: Top Ten Capital Expenditure Sector/MDAs

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 Works and Transport	24,636,893,846.00	22,040,086,480.00	2,596,807,366	89.5%	26.62%	30.10%
Office of the Secretary to the State Government	14,930,192,839.00	14,354,730,285.00	575,462,554	96.1%	16.13%	19.60%
Ministry of Infrastructure	15,440,000,000.00	10,313,657,584.00	5,126,342,416	66.8%	16.68%	14.08%
Secondary Education Board	11,015,183,882.00	9,474,648,228.00	1,540,535,654	86.0%	11.90%	12.94%
Ministry of Power and Energy	3,490,000,000.00	3,490,000,000.00	-	100.0%	3.77%	4.77%
Universal Basic Education Board	3,150,000,000.00	3,150,000,000.00	-	100.0%	3.40%	4.30%
Ministry of Housing & Urban Development	4,245,849,545.00	2,639,553,988.00	1,606,295,557	62.2%	4.59%	3.60%
Office of the Accountant General	4,012,000,000.00	1,840,003,752.00	2,171,996,248	45.9%	4.33%	2.51%
Ministry of Human Capital Development	1,711,614,600.00	1,373,096,192.00	338,518,408	80.2%	1.85%	1.88%
Ministry of Market Development	1,197,285,997.00	1,190,456,317.00	6,829,680	99.4%	1.29%	1.63%
Other MDA Expenditure	8,729,030,975.00	3,365,742,157.00	5,363,288,818	38.5%	9.43%	4.60%
Total (Except Other MDA)	83,829,020,708.00	69,867,032,827.00	13,961,987,881	83.4%	90.57%	95.40%
Total Budgeted Expenditure	92,558,051,684.00	73,232,774,985.00	19,325,276,699	79.1%	100.00	100.00

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

Figure 4:

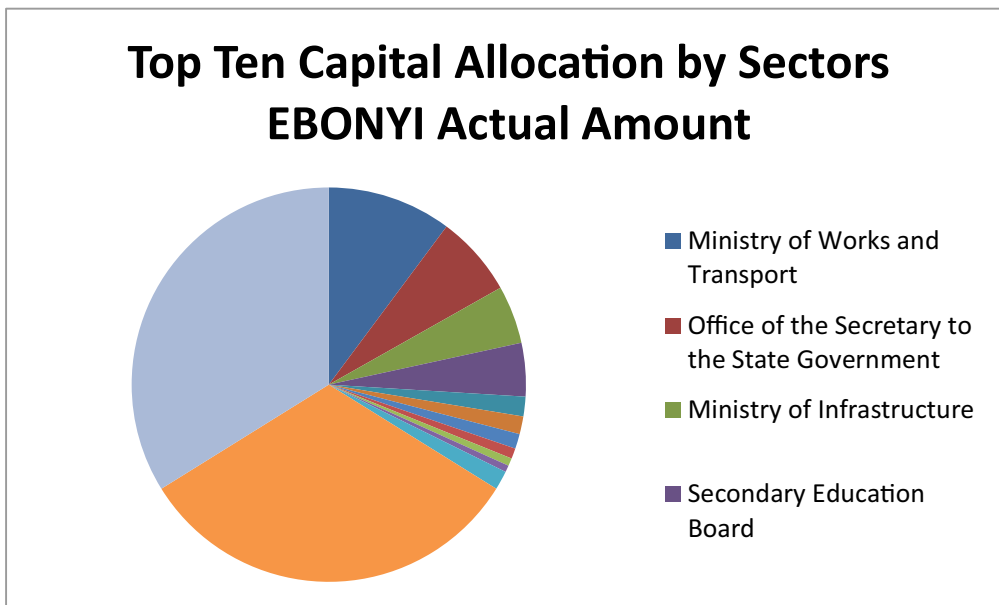
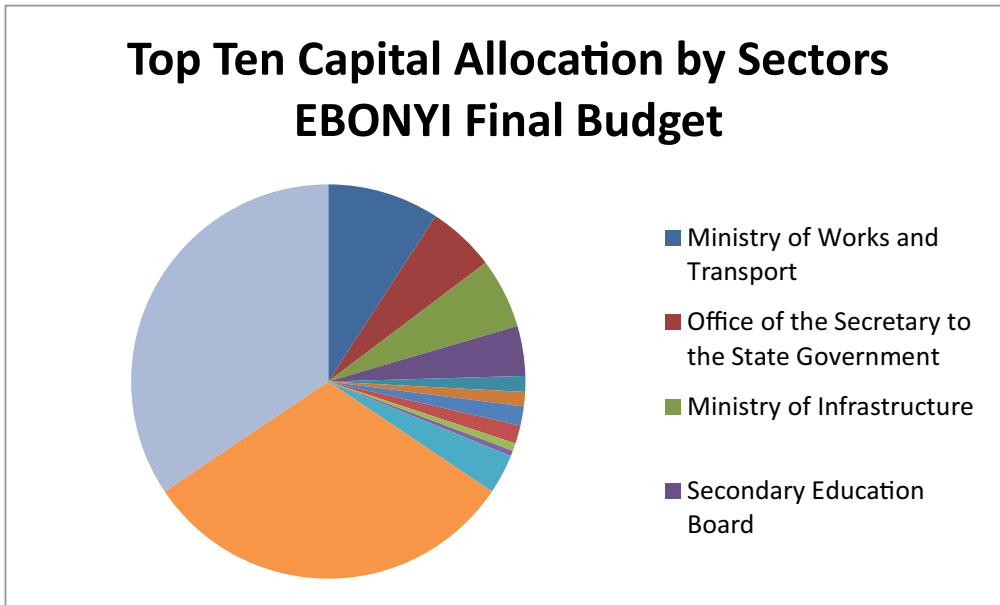
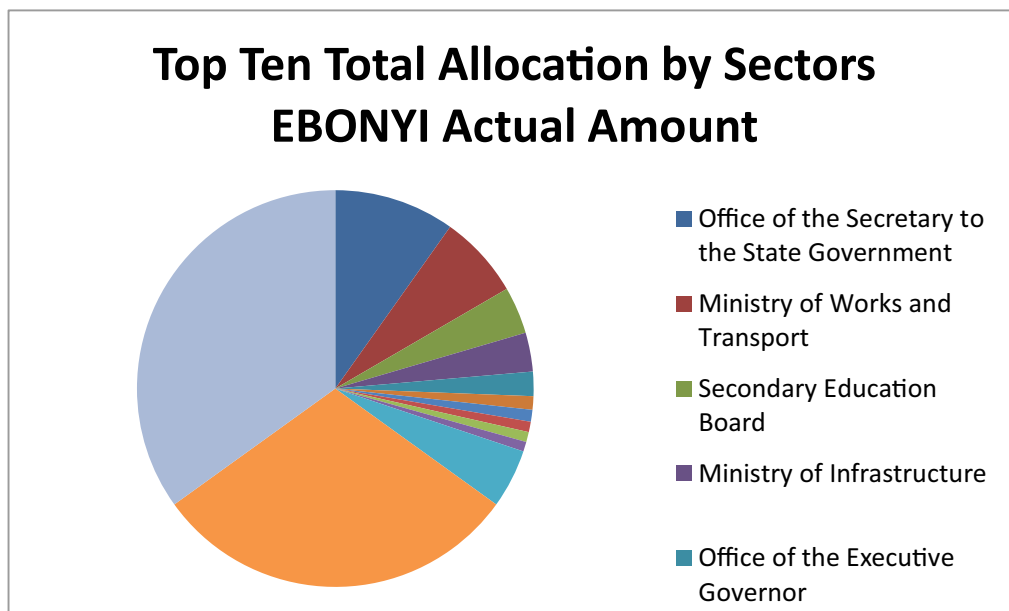
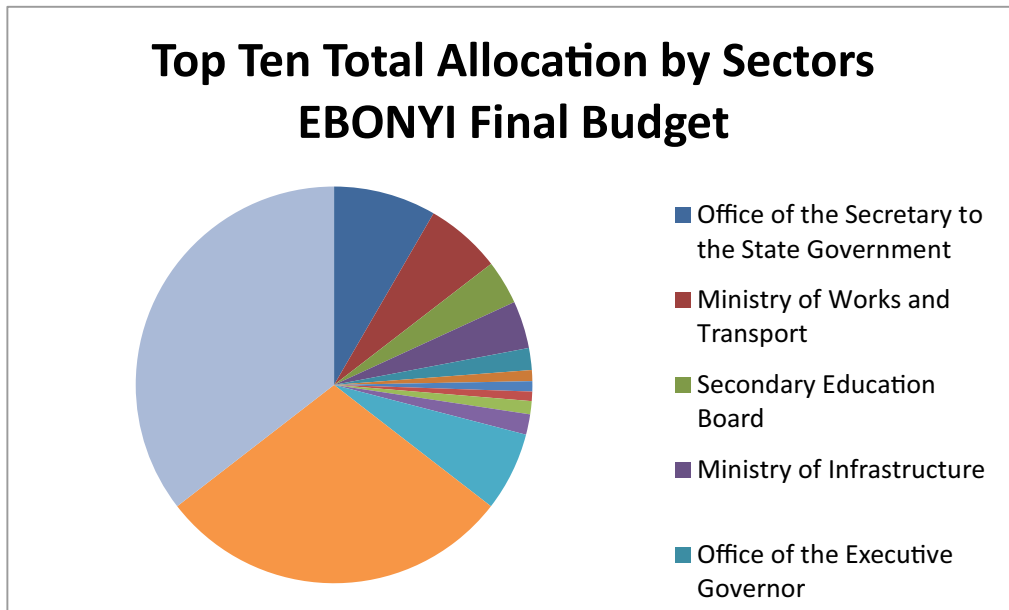


Table 9: Top Ten Total Expenditure Sector/MDAs

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
Office of the Secretary to the State Government	33,427,912,839.00	32,019,839,105.00	1,408,073,734	95.8%	23.58%	28.15%
Ministry of Works and Transport	24,706,893,846.00	22,109,318,899.00	2,597,574,947	89.5%	17.43%	19.43%
Secondary Education Board	14,374,563,882.00	12,500,678,698.00	1,873,885,184	87.0%	10.12%	10.99%
Ministry of Infrastructure	15,460,060,000.00	10,332,732,488.00	5,127,327,512	66.8%	10.91%	9.08%
Office of the Executive Governor	7,146,407,813.00	6,469,745,378.00	676,662,435	90.5%	5.04%	5.69%
Ministry of Power and Energy	3,580,960,000.00	3,575,965,240.00	4,994,760	99.9%	2.53%	3.14%
Universal Basic Education Board	3,341,720,000.00	3,150,000,000.00	191,720,000	94.3%	2.36%	2.77%
Ministry of Internal Security	3,072,055,502.00	2,749,710,126.00	322,345,376	89.5%	2.17%	2.42%
Ministry of Housing & Urban Development	4,275,609,545.00	2,668,884,039.00	1,606,725,506	62.4%	3.02%	2.35%
Ebonyi State University	6,652,561,500.00	2,571,400,000.00	4,081,161,500	38.7%	4.69%	2.26%
Other MDA	25,728,270,874.00	15,619,282,859.00	10,108,988,015	60.7%	18.15%	13.73%
Total (Except Other MDA)	116,038,744,926.00	98,148,273,973.00	17,890,470,953	84.6%	81.85%	86.27%
Total Expenditure	141,767,015,800.00	113,767,556,832.00	27,999,458,968	80.2%	100.00	100.00

* 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 within the budget and the actual expenditure from the implementation of the fiscal year 2023 budget.

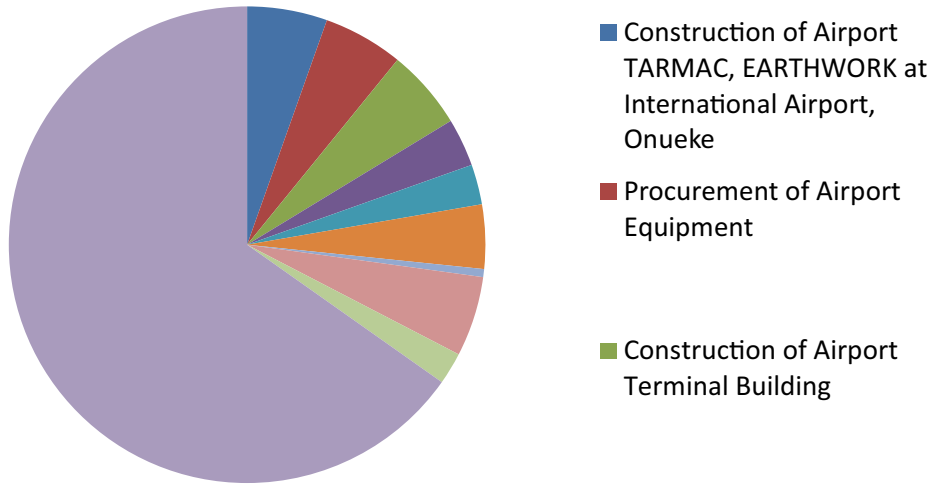
Table 10 gives more details.

Table 10: Top Value Capital Projects

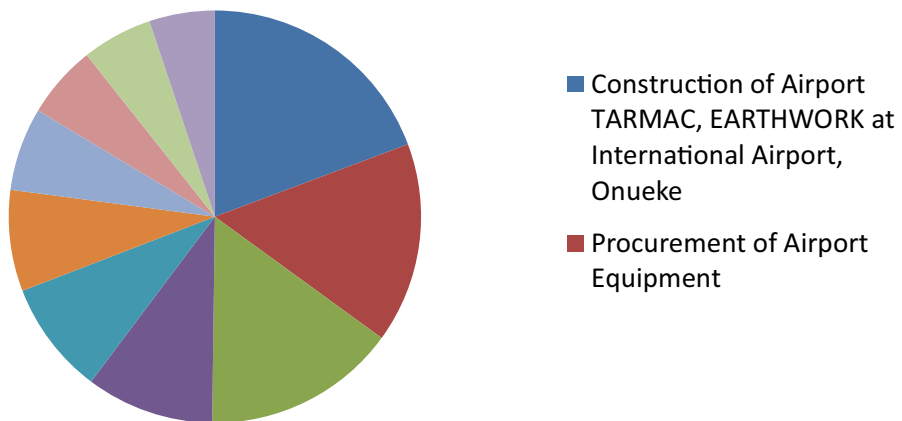
Top Value Projects	Project Location	Programme Code	MDA Responsible	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)	Completion Status
Construction of Airport TARMAC, EARTHWORK at International Airport, Onueke	Esza South LGA		Ministry of Infrastructure and Concession	5,000,000,000.00	6,233,106,081.02	1,233,106,631.02	124.66	Completed
Procurement of Airport Equipment	Esza South LGA		Ministry of Infrastructure and Concession	5,000,000,000.00	5,079,144,020.32	79,144,020.32	101.58	Completed
Construction of Airport Terminal Building	Esza South LGA		Ministry of Infrastructure and Concession	5,000,000,000.00	4,913,099,402.29	1,913,099,402.29	163.77	Completed
Other Roads Intervention in the State	State Wide		Ministry of Infrastructure and Concession	3,000,000,000.00	3,245,320,805.36	245,220,805.36	108.17	Completed
Completion of King David University Teaching Hospital	Ohaozara LGA		King David University Teaching Hospital	2,500,000,000.00	2,874,927,684.25	374,927,684.25	115.00	Completed
Completion of New Stadium	Abakaliki LGA		Ministry of Works and Transport	4,000,000,000.00	2,563,954,701.70	1,436,045,298.30	64.10	On-going
Construction of Hausa Quarters Flyover	Abakaliki LGA		Ministry of Works and Transport	500,000,000.00	2,106,861,259.08	1,606,861,259.08	421.37	Completed
Dualization of Abakaliki Enugu Express Way	State Wide		Ministry of Works and Transport	5,000,000,000.00	1,850,532,277.62	1,149,467,722.38	61.68	On-going
Equipping and Furnishing of EBSU College of Medicine	Ohaozara LGA		King David University Teaching Hospital	2,000,000,000.00	1,785,489,680.67	216,510,319.33	89.27	On-going
Purchase of Official Vehicles	State Wide		SSG's Office	600,000,000.00	1,662,622,106.00	1,062,622,106.00	277.10	completed

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

Top Value Projects 2023 Final Budget



Top Value Projects 2023 Actual Amount



SECTION 7

Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year 2023 budget.

All the ten (10) citizens nominated projects were included in the 2023 Budget –

The projects include:

- Completion of Estates and Parks
- Completion of International Market
- Completion of Agric Industrial Clusters
- Construction of 4 Local Roads
- Rehabilitation of Uburu Water Scheme
- Drilling of Water Boreholes in rural communities.

Out of a total Budget of N2.1 billion for the Citizen Nominated Projects for the year, the sum of N2.08 billion had been spent as at 31st December, 2023.

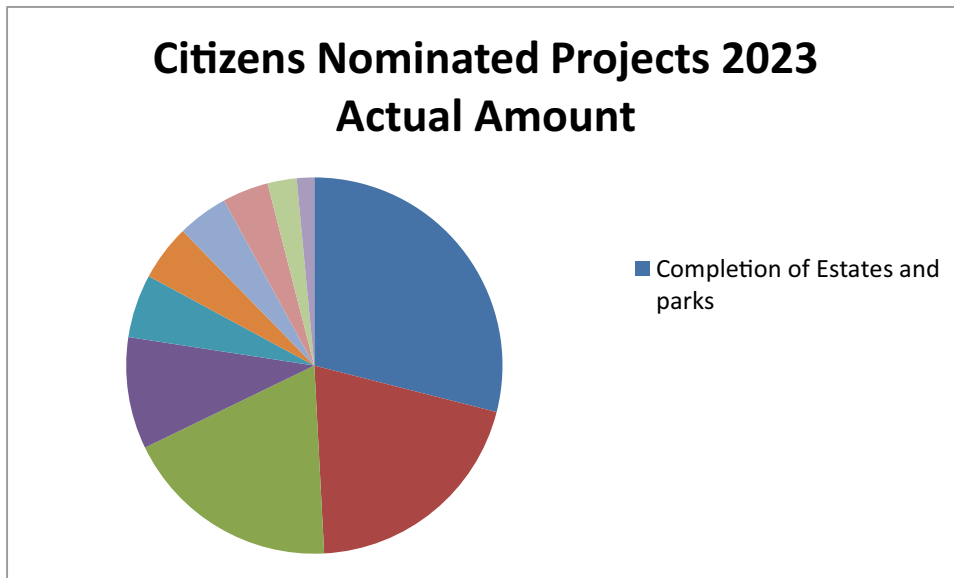
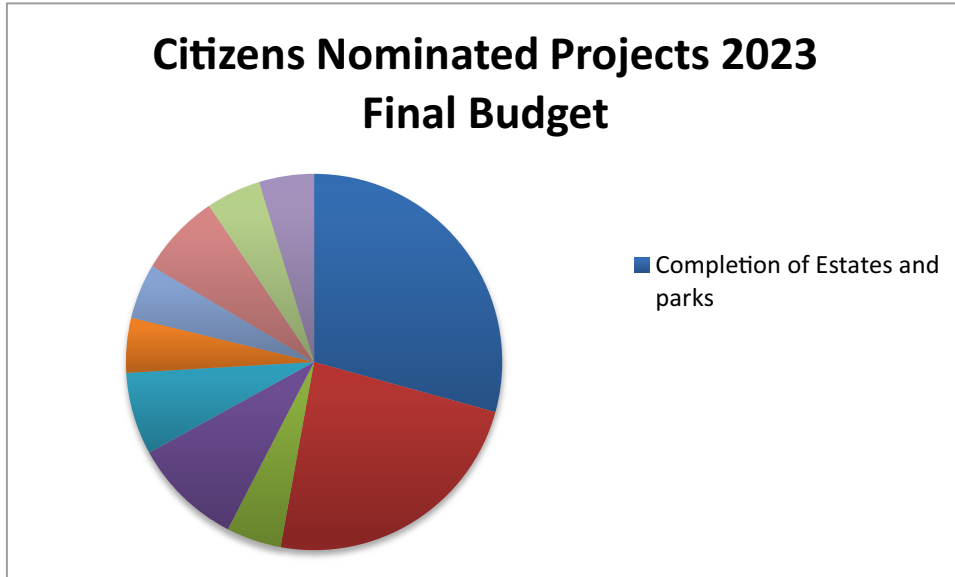
Four of the projects had been completed by the end of the fiscal year.

Table 10 Citizens Nominated Project

Projects	Project Location	Programme Code	MDA Responsible	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Completion Status
Completion of Estates and parks	State Wide		Ministry of Trade and Investment	621,346,941.39	603,374,810.19	17,972,131.20	97.11	Completed
Completion of International Market for Over 20,000 traders to have shops and increase state IGR by Over N100m/month....COVID-19	State Wide		Ministry of Market Development and Park Management	500,000,000.00	420,388,160.32	79,611,839.68	84.08	On-going
Completion of Agricultural Industrial Clusters at Ebonyi South Senatorial Zone (Uburu) to create Agricultural Food Production and generate more	Ohaozara LGA		Ministry of Agriculture and Natural Resources	100,000,000.00	388,417,757.20	288,417,757.20	388.42	Completed
Construction of Ameka Road (5KM)	Esza North LGA		Ministry of Works and Transport	200,000,000.00	200,000,000.00	-	100.00	Completed
Completion of the 5,000 Mall Capacity to create employment and business activities in the state and inject more IGR to the State - COVID 19 Economic Recovery	State Wide		Ministry of Market Development and Park Management	150,000,000.00	113,510,687.32	36,489,312.68	75.67	On-going
Construction of Eke Road, Ugwulangwu	Ohaozara LGA		SSG's Office	100,000,000.00	100,000,000.00	-	100.00	Completed
Construction of Okposi Umvoghara (New Quarry) Ebiiji road in Esza North LGA (12.2km)	Abakaliki LGA		Ministry of Works and Transport	100,000,000.00	90,577,142.04	9,422,857.96	90.58	On-going
Rehabilitation/Maintenance of Uburu Water	Ohaozara LGA		Resources	150,000,000.00	82,617,445.00	67,382,555.00	55.08	On-going
Construction of Mgbom Road	Ohaozara LGA		Ministry of Works and Transport	100,000,000.00	52,115,867.00	47,884,133.00	52.12	On-going
Drilling of Water Boreholes in each Community in the 13 LGAs (Solar Powered)	State Wide		Ministry of Water Resources	100,000,000.00	31,252,144.00	48,747,856.00	39.07	On-going

* 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 12th July, 2024. The minutes arising from the public presentation together with the attendance list have been uploaded to the same address above.

ABRIDGED 2023 AUDITOR-GENERAL'S ACCOUNTABILITY REPORT TO EBONYI STATE INDIGENES AND RESIDENTS

1. PREAMBLE:

Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended or altered and Section 13 of Ebonyi State Public Sector Audit Law 008 of 2021 bestow on the Auditor-General of Ebonyi State the duties and responsibilities to audit and report on:

- The Public accounts of all Offices and Courts of the State
- The Consolidated Financial Statements as submitted by the Accountant-General.

AND Section 20 (4&5) of Ebonyi State Public Sector Audit Law the State Audit Law states 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 at nominal cost after its submission to the Ebonyi State House of Assembly.

This is one of the reasons we are here today.

- The Auditor-General shall place the annual audit report on the State Government's website after submission to the Ebonyi State House of Assembly and to allow electronic access to interested members of the public at no cost. These have been done.

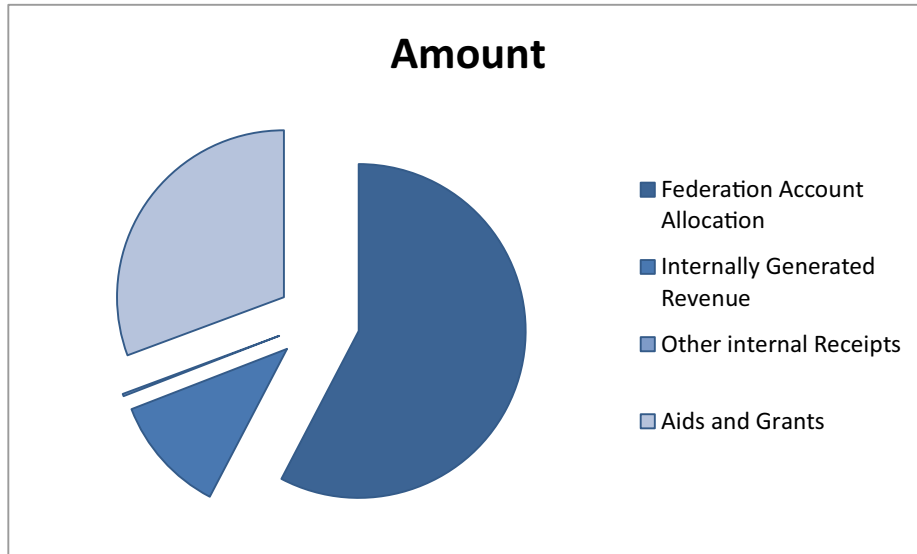
I received the Ebonyi State Accountant-General's report with the Consolidated Financial Statements for the year ended 31st December, 2023, on 28th March, 2024 carried out the audit and submitted my report to the Ebonyi State House of Assembly on 25th June, 2024, after the audit, and uploaded same.

It is based on my Report and the year 2023 Audited Financial Statements that this Accountability Report being presented to you this day, 12th July, 2024 was prepared.

2.0 REVENUE

2.1 The Government of Ebonyi State received revenue for its activities for the year ended 31st December, 2023 as detailed below:

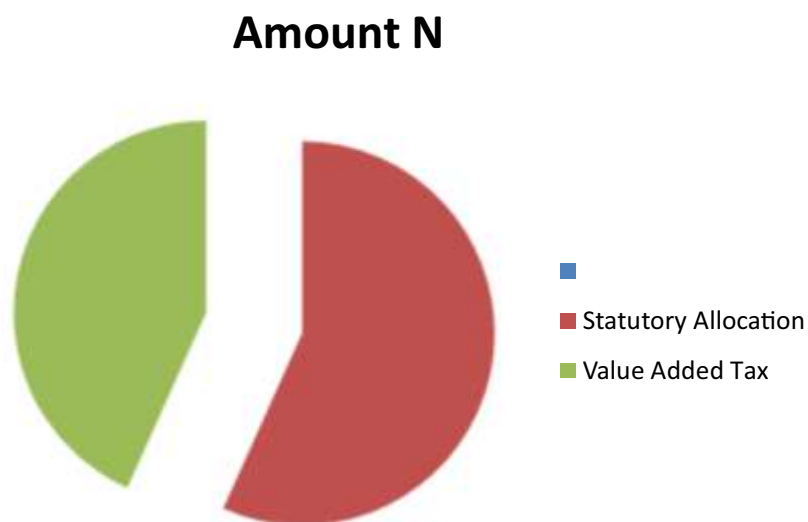
Source	Amount N	% of Total Receipt
Federation Account Allocation	77,138,877,290.67	57.66
Internally Generated Revenue	15,314,909,344.03	11.45
Other internal Receipts	301,405,399.610.23	
Aids and Grants_		30.66
	<u>41,017,286,876.07</u>	
Total	<u>133,772,478,910.38</u>	100.00



2.2 Receipts From Federation Accounts Allocation Committee (FAAC)

for the year ended 31st December, 2023 amounted to N77,138,877,290.67. FAAC receipts are in two broad categories: Statutory Allocation and Value Added Tax. For the year under review, the contribution of each category was:

FAAC Category	Amount N	% of Total Receipt
Statutory Allocation	43,756,565,709.10	56.72
Value Added Tax	<u>33,382,311,581.57</u>	<u>43.28</u>
Total	<u>77,138,877,290.67</u>	<u>100.00</u>

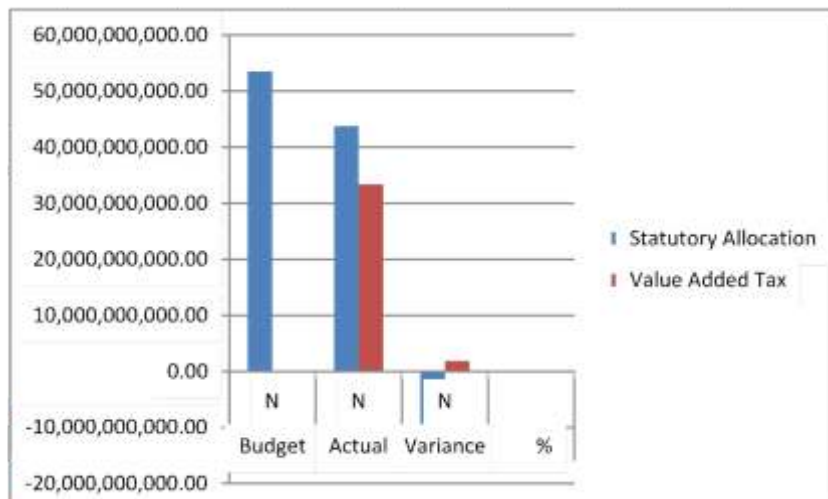


Contained in the Statutory Allocation Category are the following components in the year:

Component	Amount(₦)
Statutory Allocation	26,374,778,282.00
Exchange Rate Gain	10,548,088,609.07
13% Derivative	155,792,312.98
Forex Equalization	376,520,084.00
Non Oil Revenue	147,217,501.30
Solid Mineral Revenue	520,103,393.00
Ecological Fund Distribution	1,036,329,795.47
Electronic Money Transfer Levy	2,590,868,251.94
Augmented Fund Distribution	<u>2,006,867,486.74</u>
Total	<u>43,756,565,709.10</u>

Against the 2023 Final Budget, Performance of the State on the two FAAC Revenue categories are:

	Budget	Actual	Variance	%
	₦	₦	₦	
Statutory Allocation	53,550,000,000.00	43,756,565,709.10	(9,793,434,290.90)	81.71
Value Added Tax	<u>31,500,000.00</u>	<u>33,382,311,581.57</u>	<u>1,882,311,581.57</u>	<u>102.00</u>
Total	<u>85,050,000,000.00</u>	<u>77,138,877,290.67</u>	<u>(7,911,122,709.33)</u>	<u>90.70</u>



Statutory Allocation did not meet budget for the year. Value Added Tax exceeded budget by 2.00% for the year. The two categories, together fell short of budgetary provisions by 9.30%.

2.4 INTERNALLY GENERATED REVENUE (IGR)

The Government of Ebonyi State received Internally Generated Revenue (IGR) amounting to N15,314,909,344.06 in 2023. The IGR is made up of the following categories:

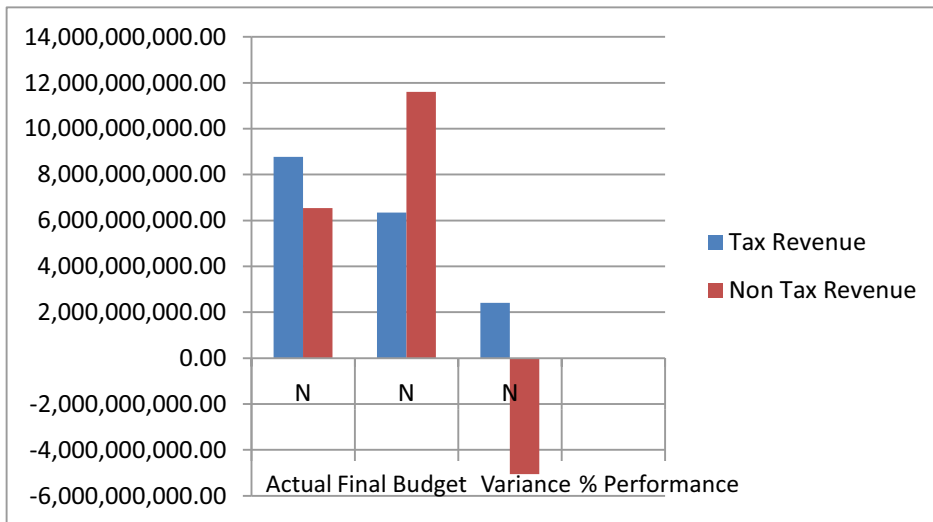
	₦	% of Total IGR
Tax Revenue	8,768,061,564.50	57.25
Non Tax Revenue	<u>6,546,847,779.56</u>	<u>42.75</u>
Total	<u>15,314,909,344.06</u>	<u>100.00</u>

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

Sources	Contribution (₦)	% of Contribution
Licences	26,859,395.79	0.41%
Fines	9,839,321.24	0.15%
Fees	2,992,384,061.26	45.71
Sales	377,339,192.75	5.76
Earning	2,195,564,310.44	33.54
Rent	360,596,399.22	5.51
Other Revenue	487,434,199.35	7.45
Investment income	<u>96,830,899.51</u>	<u>1.48</u>
Total	<u>6,546,847,779.56</u>	<u>100.00</u>

Budget Performance on IGR for the year were:

	Actual ₦	Final Budget ₦	Variance ₦	% Performance
Tax Revenue	8,768,061,564.50	6,350,700,000.00	2,417,361,564.50	138.06
Non Tax Revenue	<u>6,546,847,779.56</u>	<u>11,600,968,000.00</u>	<u>(5,054,120,220.44)</u>	<u>56.43</u>
Total	<u>15,314,909,344.06</u>	<u>17,951,668,000.00</u>	<u>(2,636,758,655.94)</u>	<u>85.31</u>



Tax Revenue surpassed its budget for the year by 38.06% on the other hand Non Tax performed below budget at 56.43% for the year.

2.5 AIDS AND GRANTS

The State received Aids and Grants amounting to N41,017,286,876.07 from the Federal Government and other Development partners during the year under, review.

2.6 TOP 10 REVENUE GENERATING MDAS

The following 10 MDAs contributed the highest revenue to the State's IGR effort in 2023:

MDA	IGR Contribution (N)
Ebonyi State Internal, Revenue Services	7,592,130,760.31
Ministry of Market Development	2,019,631,705.00
Ministry of Solid Mineral Development	1,997,214,072.68
Office of the Accountant General	1,683,529,955.09
Ministry of Lands and Survey	822,282,542.93
Ebonyi State Broadcasting Corporation	234,341,263.75
Ministry of Commerce & Industry	155,782,136.38
State Bureau of Public Procurement	120,000,000.00
Ministry of Works and Transport	110,185,700.50
Ministry of Capital City Development	81,570,826.26
	<u>14,816,668,962.90</u>

The ten MDAs account for 96.75% of the IGR of the Government of Ebonyi State in 2023.

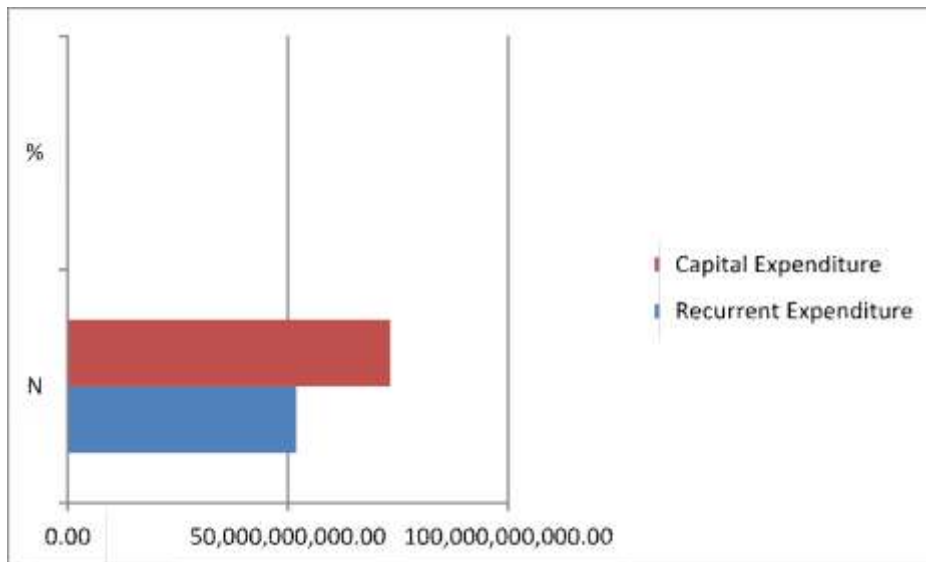
3.0 Expenditure

The Expenditure of the Government of Ebonyi State for the year ended 31st December, 2023 were classified into two:

- Recurrent Expenditure
- Capital Expenditure

The proportion of State Revenue committed to the classes of expenditure in 2023 was:

	N	%
Recurrent Expenditure	51,901,658,951.00	41.48
Capital Expenditure	<u>73,232,774,985.00</u>	<u>58.52</u>
Total	<u>125,134,433,936.00</u>	<u>100.00</u>



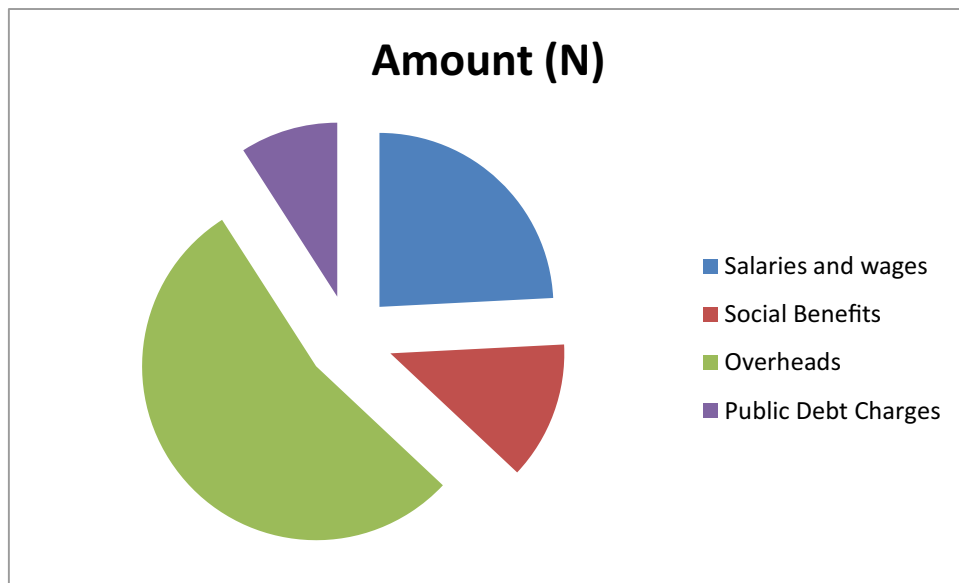
3.1 Recurrent Expenditure

Recurrent Expenditure of the State in 2023 include:

- Salaries & Wages
- Social Benefits (Pension and Gratuity)
- Overheads (Cost of running the government of the State)
- Public Debt Charges (Interests and other Charges on Loans)
- Depreciation/Amortization (the part of fixed assets used up in a particular year) this does not require the movement/payment of cash and was not included in the computation of Recurrent expenditure above.

Recurrent Expenditure was incurred as follows for the year ended 31st December, 2023.

Expenditure	Amount (₦)	% of Total Recurrent Expenditure
Salaries and wages	12,551,771,553.00	24.18
Social Benefits	6,651,010,497.00	12.81
Overheads	27,983,009,292.00	53.92
Public Debt Charges	<u>4,715,867,608.00</u>	<u>9.09</u>
	<u>51,901,658,951.00</u>	<u>100.00</u>



All Recurrent Expenditure items were within budget for the year as shown below:

item	Budget ₦	Actual ₦	Variance ₦
Salaries and Wages	18,248,731,315.00	12,551,771,553.00	5,696,969,762.00
Social Benefits	7,003,750,000.00	6,651,010,497.00	352,739,503.00
Overheads	31,460,282,800.00	27,983,009,292.00	3,477,223,508.00
Public Debt Charges	<u>7,000,000,000.00</u>	<u>4,715,867,608.00</u>	<u>2,284,132,392.00</u>
Total	<u>63,712,714,115.00</u>	<u>51,901,658,951.00</u>	<u>11,811,055,164.00</u>

A positive variance of N11.8 billion resulted from Recurrent Expenditure in 2022.

3.1.1 Top Ten Recipients of Recurrent Allocation for the year.

The MDAs include:

MDA	Actual (₦)	% of Total Recurrent Exp.
Office of the Secretary to the State Government	17,665,108,820.00	43.58
Office of the Executive Governor	6,348,690,983.00	15.66
Secondary Education Board	3,026,030,470.00	7.47
Ebonyi State University	2,571,400,000.00	6.34
Ministry of Internal Security	2,320,135,799.00	5.72
Ebonyi State House of Assembly	1,251,787,111.00	3.09
Dept. of Religion & Welfare Matters	680,000,000.00	1.68
Ebonyi State College of Education	660,000,000.00	1.63
State Hospital Management Board	629,830,000.00	1.55
Ministry of Justice	<u>590,768,365.00</u>	1.46
	<u>35,744,151,561.00</u>	<u>85.16</u>

The ten MDAs received 85.16% of the total Recurrent Allocation for the year.

3.2 Capital Expenditure

Capital Expenditure of the Government of Ebonyi State for the year ended 31st December, 2023 amounted to N73,232,774,985.00.

The Expenditure was incurred on the following categories of Capital assets:

Category	Amount (₦)	% of Total Expenditure
Property, Plant and Equipment	69,494,377,536.00	94.90
Intangible Assets	3,733,031,449.00	5.09
Biological Assets	<u>5,366,000.00</u>	<u>0.01</u>
	<u>73,232,774,985.00</u>	<u>100.00</u>

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 softwares and the like.

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

3.3 Asset Closing Balances

The Government of Ebonyi State had the following closing balances on its asset accounts as at 31st December, 2023.

Asset	Closing Balance (₦)	% of Total Holding
Investments in quoted Companies	438,631,625.00	0.11
Property Plant & Equipment	393,818,559,733.00	98.48
Investment Property	1,881,214,009.00	0.47
Intangible Assets	3,508,097,600.00	0.88
Biological Assets	<u>255,642,094.00</u>	<u>0.06</u>
	<u>399,902,145,061.00</u>	<u>100.00</u>

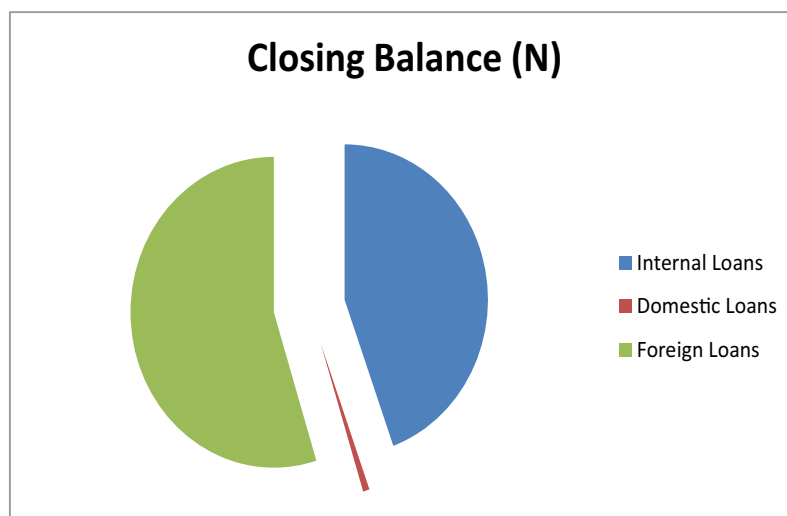
4.0 Debt Status of the State

The indebtedness of the Government of Ebonyi State arose from funding received from the following funding sources

- Domestic Arrears
- Internal Loans
- Foreign Loans

Total Indebtedness as at 31st December, 2023 stood at N156,013,631,983.00 made up of the following

Debt Source	Closing Balance (₦)	% of Total Indebtedness
Internal Loans	69,388,643,573.54	44.48
Domestic Loans	1,141,075,643.16	0.73
Foreign Loans	<u>85,483,912,766.64</u>	<u>54.79</u>
	<u>156,013,631,983.23</u>	<u>100.00</u>



4.1 Internal Loans:

The Internal Loans of N69,388,643,573.54 is made up of the following Loans balances at 31st December, 2023.

Loan	Balance (₦)
Sundry Interests Payable 31/12/23	95,965,221.51
Salary Bail Out Loan	3,388,559,141.21
Excess Bail Out Loan	3,388,559,141.40
CACS I & II	1,523,503,478.82
Health Facility Loan	1,373,065,466.25
Commercial Bank Term Loan	7,286,074,339.61
Budget Support	17,208,462,392.59
MSME Development Fund	2,000,000,000.00
Bridging Financing Loan	18,015,875,213.84
Airport Loan	10,000,000,000.00
Judgment Debt	<u>88,888,414.30</u>
	<u>69,388,643,573.54</u>

4.2 Domestic Arrears

The Domestic Arrears of N1,141,075,643.16 is in respect of Arrears of Gratuity which the government is committed to pay off in 2024.

4.3 Foreign Loans

The Foreign Loans of N85,483,912,766.64 is made up of the following Loan balances as at 31st December, 2023:

Loan	Balance (₦)
Interests payable at 31/12/23	126,318,629.05
HIV/AIDs Grant	1,765,659,440.10
Health System Dev. Project	2,003,923,953.47
Community Based Urban Dev. Project	11,234,670,443.61
Universal Basic Education Project	1,958,972,633.10
Community Based Poverty Reduction Project	2,235,531,735.47
Community & Social Dev. Project	3,490,423,759.31
Fadama III	4,316,059,778.87
HSDP (Additional Financing)	1,165,796,543.35
2 nd HIV/AIDs Project	1,509,801,207.73
NEWMAP	21,275,660,200.86
Ebonyi Value Chain Dev. Project	<u>34,401,094,421.22</u>
	<u>85,483,912,766.64</u>

5.0 Audit Queries

Queries raised in the course of the audit of the 2023 Financial Statements are being followed up by the Auditor-General to enable resolution



Elder U.S.A Udu, PhD, FCNA, FCTI, FCCrFA, CPA Ireland, FCAS, FCAI, WAC, DP, JP²
Auditor-General (Ag),
Ebonyi State.

MINUTES OF THE PUBLIC PRESENTATION OF THE EBONYI STATE CITIZENS ACCOUNTABILITY REPORT (CAR) ON THE IMPLEMENTATION OF THE 2023 BUDGET, THE BUDGET OF DIVINE MANDATE, CONSOLIDATION AND CONTINUITY HELD ON FRIDAY, 13TH JULY, 2024 AT REMERITONA HOTEL ABAKALIKI.

1. ATTENDANCE:

Attendance to the Public Presentation Session included:

- Four Traditional Rulers
- 23 Civil Society Organizations
- Leaderships of Nigeria Labour Congress (NLC)
- Leadership of Trade Union Congress (TUC)
- The Press
- Market Women
- Christian Association of Nigeria
- The Muslim Community
- Civil/Public Servants
- Honourable Commissioner of Finance & Economic Dev.
- The Accountant-General of the State
- Permanent Secretary MOFED
- State 2 State USAID
- Citizens from the 13 LGAs of the State
- People With Disabilities
- The SFTAS Technical Team
- Members of the State House of Assembly Public Account Committee. A detailed attendance register of participants is attached.

2. OPENING:

Opening Prayers was said by Mr. Emmanuel Ezaegu at 10.10am

Kolanuts were presented; Breaking of kolanut was done by His Royal Highness Eze Peter Oroke.

In opening remarks, the Auditor-General, Dr. U.S.A Udu said the purpose of the session is to make citizens and residents aware of the budget performance of the Government of Ebonyi State as

captured in the 2023 State Financial Statements in pursuant of transparent and accountable governance.

3. TECHNICAL SESSION:

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

- The Auditor-General's Report on the 2023 Financial Statements to the State House of Assembly
- The Citizens' Accountability Report for the year ended 31st December, 2023
- The Abridged Version of the Citizens Accountability Report

After the presentation questions and clarifications were sought by the followings:

- Hajia Saydatu Ajah
- Chief Ajah Oliver Chima
- Igboji Chidi
- Dr. Flora Egwu
- Victoria Eze
- Otuonye Nnenna
- Da'wah & Guidance Bureau of Nigeria
- Executive Director, DIG Foundation
- TUC Chairman
- CSO Network
- LG Manager State 2 State
- Secretary Market Women Association

The Auditor-General responded to all questions.


4. CLOSING

Closing remarks were made by:

- HRH Eze (Barr.) Boniface O. Ezaegu
- Sir Innocent N. Nweda

The NLC Chairman, **Prof. Ogugua Egwu** gave a vote of thanks on behalf of the participants.


The Director of Budget, **Mrs. Chinyere Ituma** said the closing prayers at 2.15pm.



Prof. Ogugua Egwu
NLC Chairman
Rep. Organized Labour




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



Otuonye Chris Nnenna
Secretary Ebonyi Market
Women Association



Rev. Dr. Flora Egwu
CSO Network



Hajia Saydatu Ajah
Da'wah & Guidance Bureau
of Nigeria



Elder Dr. U.S.A Udu
Auditor-General (Ag.)
For Ebonyi State

Attendance to the Ebonyi State Government Citizens Accountability Report

S/N	PARTICIPANTS	MBA'S/LGA	PHONE NUMBER	SIGN
1	DR UGO UNUMBA	S.M.L.H.S	08055010665	[Signature]
2	Victor D. KOREYU	Abraham's child found	08051420497	[Signature]
3	NWABOR LORRETT	VOTCA (ESG)	08035204931	[Signature]
4	Abu-Michael Ogechi	P.I.D.I	0803716157	[Signature]
5	Mkolendo Vincent	U.C.	07033330016	[Signature]
6	ABIA OZAI R.	W/O LGA	080411262	[Signature]
7	MWEDA INWOLEAT	1221 LGA	08038591581	[Signature]
8	Sitima James O.	PSSI	08162421970	[Signature]
9	Nwagwu Emma	1221	080275296	[Signature]
10	Nwagwu E. C (Mrs)	222 North LGA	08030112819	[Signature]
11	Nwilekporo Simon A.	Obankuru LGA	08030762631	[Signature]
12	Abasiye Bayraktar	1221 LGA	08032429002	[Signature]
13	Uzo Eze Paul, Eze	Eze North	08030322622	[Signature]
14	Stephen Nwagwu A.	AFIKPO	0803782167	[Signature]
15	Akoko Chima Eke	P.I. South	080353842	[Signature]
16	Abele OKOROISHA	Sig Foundation	08032700007	[Signature]
17	Iyeyi Cornelius	Abakaliki	08064921732	[Signature]
18	Eze Raphael	Obankuru	08069409625	[Signature]
19	ASAH FELICIA N	ONICHA	08030953897	[Signature]
20	Delia Scholastica C.	IKWO	07021846672	[Signature]
21	Uji Chimele	NEEL Foundation	0705713031	[Signature]
22	Ajim Emmanuel D.	1221	08108087016	[Signature]
23	Uzo Eze Paul, Eze	1221	08035957172	[Signature]
24	Vernon Victor Nwagwu	Member of Civic Ministry	07089046826	[Signature]
25	IGURU JOSEPH	1221	08036328339	[Signature]
26	Francis CHRISTINA O.	4th North	08125782729	[Signature]
27	Obasi Favour V.C	Abakaliki	08037950847	[Signature]
28	AKPACH ALFARO D.	1221 LGA	08032458173	[Signature]
29	Love-1 Anacha	Til Foundation	08064001025	[Signature]
30	Uzo Eze Paul, Eze	Uzo Eze LGA	08063753070	[Signature]
31	Emeka C. Nwankwo	Accountant General	08063725567	[Signature]
32	Nwagwu Eke Chima	Abakaliki	08062202116	[Signature]
33	Abaeogu Nwagwu	Edda	08165086321	[Signature]
34	NWABOR MABEL C.	IKWO	08078236065	[Signature]
35	Okoro Pascal U.	Ohaozara	08100880044	[Signature]
36	Abasiye Bayraktar	Fourth Community Centre	08033353326	[Signature]
37	Haja Soledad Ayab	Lawyer & Translator	08037446000	[Signature]
38	Alwaka John Henry A.	John Paul	08064701163	[Signature]
39	DREZE Nkechinda PAUL	1221	08067196234	[Signature]
40	EBINGA Philomena A.	Ohaukwu	07015604477	[Signature]
41	NWALI HENRY N.	IKWO	08034351938	[Signature]
42	Eze Paul, Eze	Life Helpers Initiative	08132573114	[Signature]
43	Mrs. STEPHEN ONSIGWE	EBWA PA	07049747170	[Signature]
44	HON ABIRI GODWIN A.	CAHA IAC	08033116578	[Signature]
45	NWITE TRIS A.	Ohaukwu	08063666750	[Signature]
46	Eze Paul, Eze	Ohaukwu	08032861322	[Signature]
47	BRETH AMBROSE U.	1221	08066360122	[Signature]
48	Okoro Okechukwu	1221	08032551940	[Signature]
49	Abasiye Bayraktar	House	08088266726	[Signature]
50	NWOGIA NWAMDI	1221	08062240716	[Signature]
51	IGURU CHIMD	U.C. Chairman	08032220712	[Signature]
52	Okoro Eze	NLC Rep (Chairman)	0804219414	[Signature]
53	Uzo Eze Paul, Eze	Eze CSS NETWORK	08057284443	[Signature]
54	CHIMA FRANCIS PRINCE	Uzo Eze	0815524115	[Signature]
55	IKORO KINGSLEY OGBONA	AFIKPO	07030347235	[Signature]
56	URU ESTEE NWACHI	CSD	08136536101	[Signature]
57	MISIM LINUS	1221	08063739685	[Signature]
58	Eze Paul, Eze	1221	08032672884	[Signature]
59	Okoro Chimele	Eze Paul, Eze	08030729116	[Signature]
60	Okoro Chimele	Foundation	08055446528	[Signature]
61	Okoro Chimele	AAIA Abakaliki	08033247252	[Signature]
62	Nwagwu Chimele	1221	08067801205	[Signature]
63	Nwagwu Chimele	Abakaliki C.G.A	08037931125	[Signature]
64	Victor Aze	State Justice	08050924403	[Signature]
65	Eze Paul, Eze	State Justice	0803643007	[Signature]
66	Okoro Chimele	State Justice	0708431088	[Signature]
67	Iyeyi Joseph	IKWO LGA	08023446781	[Signature]
68	Okoro Chimele	Anambri	08132550630	[Signature]
69	Nwagwu Chimele	Obongi	0806704208	[Signature]
70	NWIZI SIMON N	1221	07711119210	[Signature]
71	Okoro Chimele	1221	08037052664	[Signature]
72	Okoro Chimele	Market Women	07032214643	[Signature]
73	Okoro Chimele	MOTEN/Abakaliki	08038618280	[Signature]
74	Nwagwu Chimele	EBCEIMA	0805535431	[Signature]
75	Agbo Amuche	Nigeria post newspaper	08033883440	[Signature]
76	Okoro Chimele	E.Z.C	08036487114	[Signature]
77	Okoro Chimele	CHAD	08037390916	[Signature]
78	Agwu Oswald A.	CSSO Network	08063411475	[Signature]
79	Okoro Chimele	CSSO Network	08101808125	[Signature]
80	Okoro Chimele	1221	08032200192	[Signature]
81	Okoro Chimele	MBS/PRM	08063518391	[Signature]
82	Okoro Chimele	HS/PI	080356203	[Signature]
83	Williamson Mfon C.	MBS/PRM	08035704544	[Signature]
84	Okoro Chimele	CSSO Network	08022885711	[Signature]
85	Okoro Chimele	EBWA L.C.I.A	07063384854	[Signature]
86	Okoro Chimele	1221	01045675788	[Signature]
87	Okoro Chimele	EBonyi C.G.A	08036533054	[Signature]
88	Okoro Chimele	1221	0706150177	[Signature]

