



Ebonyi State Government of Nigeria

Citizens' Accountability Report

For the Year Ended 31st December, 2022



HIS EXCELLENCY,
ENGR. CHIEF DAVID NWEZE UMAHI FNSE, FNATE
EXECUTIVE GOVERNOR OF EBONYI STATE



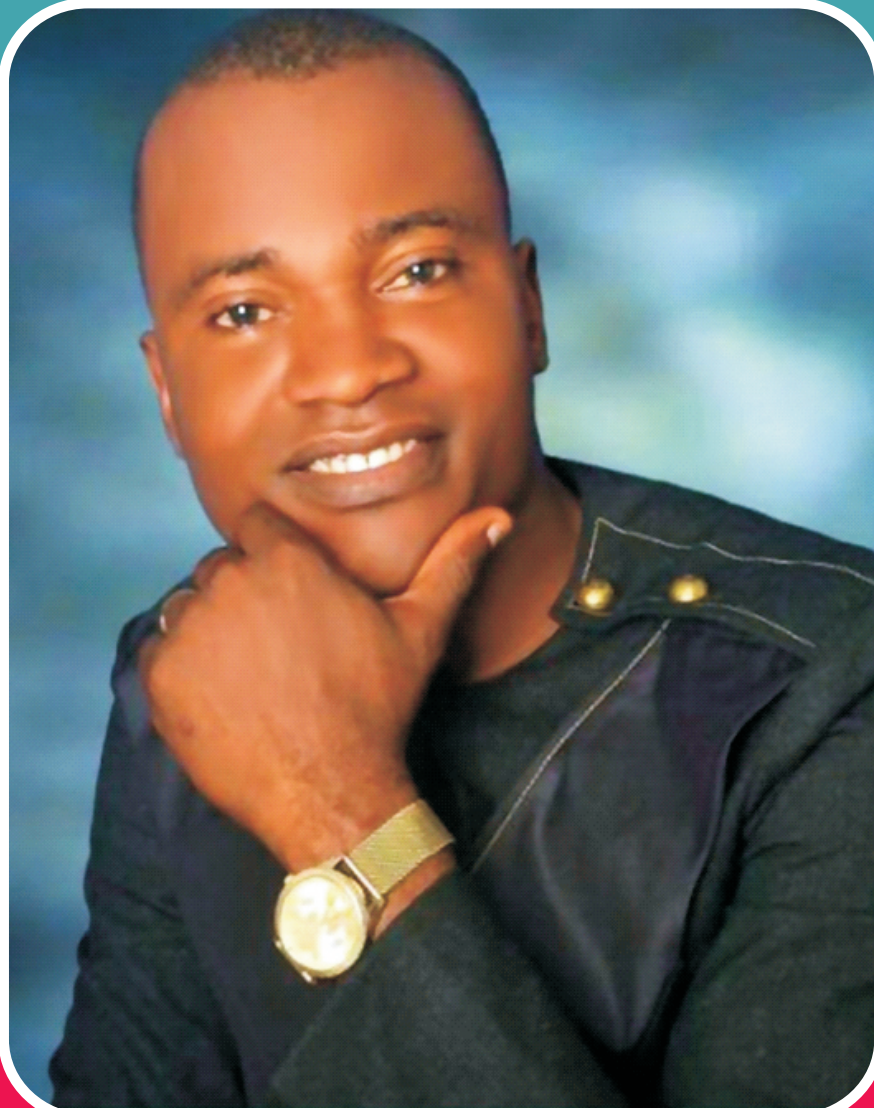
HIS EXCELLENCY
BARR. ERIC KELECHI IGWE Ph.D
DEPUTY GOVERNOR OF EBONYI STATE



RT. HON.
OGBONNA FRANCIS NWIFURU
SPEAKER, EBONYI HOUSE OF ASSEMBLY



MY LORD
HON. JUSTICE ELVIS ANAGU NGENE
CHIEF JUDGE OF EBONYI STATE



HON. CHINEDU ONAH
CHAIRMAN, HOUSE COMMITTEE ON PUBLIC ACCOUNTS



ELDER U.S.A. UDU,
AUDITOR-GENERAL (Ag), EBONYI STATE

PhD, FCNA, FCTI, CPA Ireland, CCFrA

Ebonyi State Government

Citizens' Accountability Report

on the Implementation of the

2022 Budget: *Budget of Latter Rain*

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

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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) 2022 and reports on State budget, revenue and expenditure for 2022.

Explanation of Key Terms used in this Report:

- x 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).
- x Actual –this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- x 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.
- X 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 2022 Budget of Ebonyi State, the Budget of Latter Rain, was passed on 23rd December, 2021 and budget implementation commenced on 1st January, 2021.

Aggregate revenue performance was 79.7% of the budgeted N173.8 billion in the final budget. On the expenditure side, the actual total expenditure was N119.49 billion or 61.3% of the budgeted amount which was N194.81 billion for the year.

Capital Expenditure performed at 56.8% for the year. The Recurrent Expenditure for the year were within budgets at 73.1% and 72.0% performance for Personnel Costs and other Recurrent Expenditure respectively.

Office of the Secretary to the State Government enjoyed the highest proportion of recurrent expenditure (25.9%) while Ministry of Infrastructural Development for Concessioning received the highest proportion of Capital Expenditure (30.23%).

Of the ten top value projects of the State for year 2022, six Projects had implementation cost overruns. The overruns range from the 1.58% of budget to 321.37% of approved budget for the year. The projects have been completed except the Construction of a New Stadium in the Capital Territory and the Dualization of Abakaliki-Enugu Express way which are still ongoing.

The material audit findings related to non-retirement of Direct Labour advances, loss of revenue through the non-deduction of relevant taxes and levies, Internally Generated Revenue spent at source and payment documents not provided for Audit.

Section 1 Budget Outturn

The revenue performance (Outturn) shows the aggregate revenue performance of 79.7% for the year. This means an aggregate revenue of N136.4 billion in addition to the opening Cash and Cash Equivalent of N2.2 billion.

This is 20.30% less than the anticipated (budgeted) revenue of N173.8 billion for the year. Of the budgeted sources of revenue only loans achieved and even surpassed its budget for the year (106.7%) Performance on the other sources were 98.5% for FAAC Revenue, 71.8% for IGR, 44.2% for Aids and Grants, 8.3% for other Revenue.

On the expenditure side, the actual total expenditure for the year is N119.9 billion which is N75.4 billion less that the total expenditure budget of N194.9 billion. Out of this total, N78.2 billion or 65.41% was spent on capital projects. The N78.2 billion spent on Capital Projects represents a capital budget performance of 61.3%.

Recurrent expenditure for the year amounted to N41.3billion or 34.59% of the total expenditure budget. All recurrent expenditure were within budget limits in the year with budget performance for each component as detailed below:

Personnel Costs (Salaries and Wages)-73.1%

Other Recurrent Expenditure (including Pensions & Gratuity) 72.0%

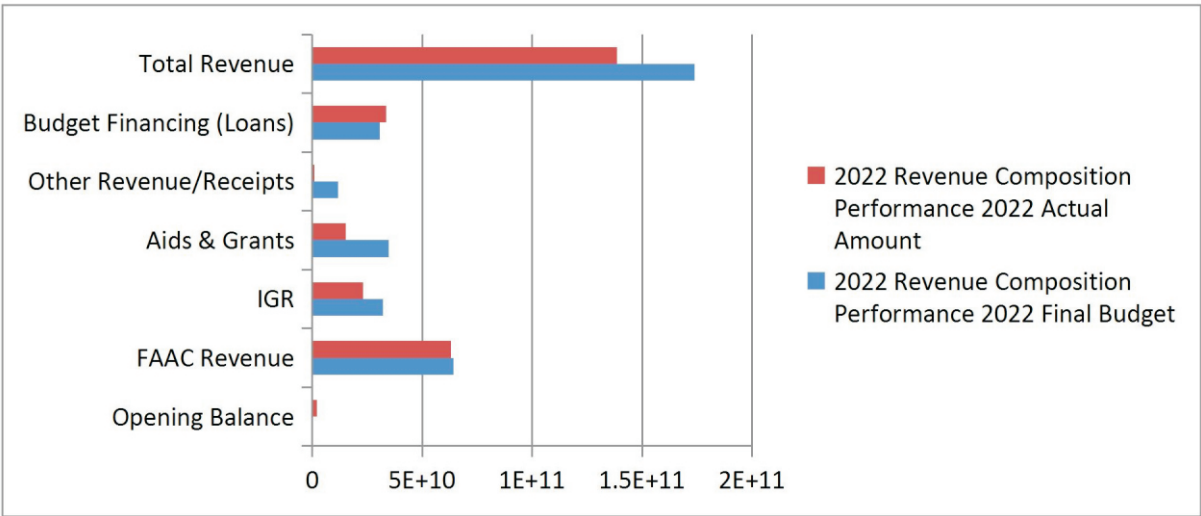
Also included in other Recurrent Expenditure are, Overheads and Public Debt Charges.

Table 1 Budget Outturn

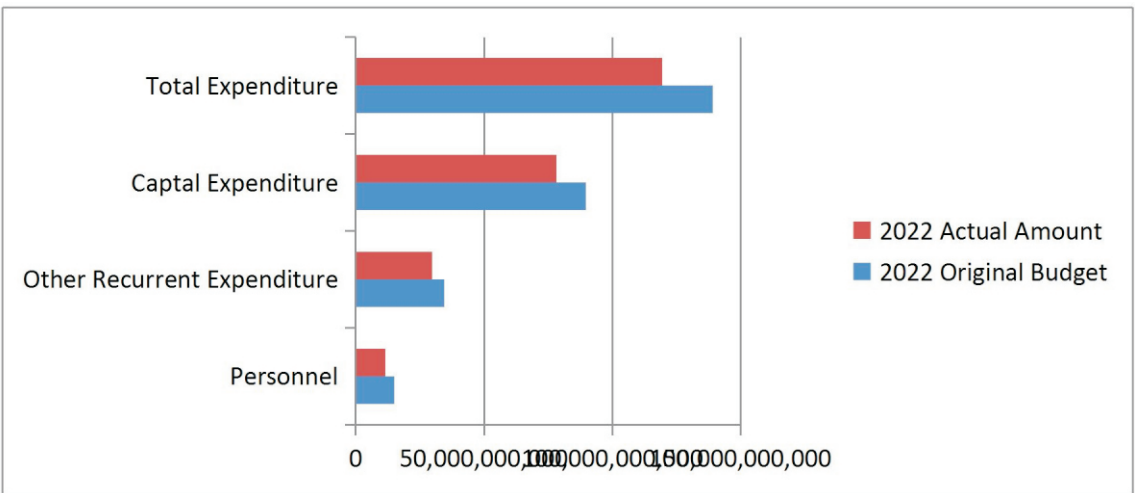
Budget Outturn (Originally Approved vs Actual)						
2022 Revenue Composition Performance		2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance				2,156,655,411	2,156,655,411	
FAAC Revenue		57,470,000,000	64,200,000,000	63,234,557,074	965,442,926	98.5%
IGR		22,078,431,502	32,249,177,093	23,169,358,284	9,079,818,809	71.8%
Aids & Grants		29,462,760,943	34,703,330,943	15,350,400,464	19,352,930,479	44.2%
OtherRevenue/Receipts		2,941,360,000	11,941,360,000	985,305,380	10,956,054,620	8.3%
Budget Financing (Loans)		30,705,336,104	30,705,336,104	33,687,780,087	2,982,443,983	109.7%
Total Revenue		142,657,888,549	173,799,204,140	138,584,056,700	35,215,147,440	79.7%
2022 Expenditure Performance by Economic Type		2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
2022 Aggregate Expenditure Composition						
Personnel		14,937,298,743	15,762,059,231	11,522,071,891	4,239,987,340	73.1%
OtherRecurrent Expenditure		34,510,728,081	41,375,402,815	29,807,182,410	11,568,220,405	72.0%
Capital Expenditure		89,763,717,206	137,716,636,900	78,156,276,599	59,560,360,301	56.8%
Total Expenditure		139,211,744,030	194,854,098,946	119,485,530,900	75,368,568,046	61.3%

Figure 1 Budget Outturn Graphs

2022 Revenue Performance



2022 Expenditure Performance



Revenue Outturn

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from top 10 performing revenue agencies in the State.

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual budget targets and effective delivery of services to the citizens of Ebonyi State.

The total IGR performance in the last completed fiscal year was 57.0%. Compared to the last fiscal year, (2021) IGR dropped significantly.

The IGR has two broad categories, namely the Tax Revenue and the Non-tax Revenue. The outturn for the Tax and Non-tax revenue was 72.2% and 50.3% respectively.

The critical source of Tax Revenue for Ebonyi State included Personal taxes which recorded a budget performance of 69.7%. Most of the Personal taxes arose from the PAYE system probably because it is easier to collect as collection is through payroll deductions.

The State needs to work hard on Direct Assessment of Personal Income Taxes to improve its performance on tax revenue.

The State Internal Revenue Service (IRS) which is the highest revenue generating institution of the State had a budget off N3.00 billion but generated N7.02 billion for the year representing a

performance of 233.9%. Audit noted that the revenue budget of IRS was reduced from N7.8 billion in 2021 to the present N3.00 billion unnecessarily and that IRS revenue was N10.9 billion in 2021

The IRS should be further strengthened to enhance its operational capacity thereby increasing its revenue generation for the State.

The IRS is followed by Ministry of Solid Mineral Development which generated N5.15 billion out of a budget of N13.26 billion an outturn of 38.8%. Other MDAs in the Top ten are: Office of the Accountant General, actual N3.5 billion; Ministry of Lands and Survey, actual N2.15 billion even when the Ministry had no revenue budget;

Ebonyi State University actual, N1.78 billion; Examination Development Centre actual, N398.3 million; ICT actual, N201.8 million; David Umahi University of Health Sciences actual, 193.7 million and Ministry of Capital City Development actual, 229 million.

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue	9,752,273,167	13,162,121,235	9,497,864,045	- 3,664,257,190	72.2%
Personal Taxes:	8,150,602,667	11,250,602,667	7,839,294,216	- 3,411,308,451	69.7%
Personal Income Tax (PAYE)	8,150,602,667	11,250,602,667	7,839,294,216	- 3,411,308,451	69.7%
Personal Income Tax (Direct Assessment Taxes)					
Penalty For Offences & Interest					
Other Personal Tax N.E.C					
Other Taxes:	1,601,670,500	1,911,518,568	1,658,569,828	- 252,948,739	86.8%
Sales Tax					
Lottery Tax/Licence					
Property Tax					
Capital Gain Taxes					
Withholding Tax	1,601,670,500	1,911,518,568	1,658,569,828	- 252,948,739	86.8%
Other Taxes N.E.C	-	-	-	-	
Non-Tax Revenue:	32,879,773,669	29,739,401,665	14,963,527,885	-14,775,873,780	50.3%
Licences General	300,000,000	128,336,700	44,131,881	- 84,204,819	34.4%
Fees –General	11,440,559,431	9,777,799,709	4,257,358,487	- 5,520,441,222	43.5%
Fines –General	66,644,000	28,699,800	531,841,429	503,141,629	1853.1%
Sales – General	5,128,663,100	125,180,000	183,944,699	58,764,699	146.9%
Earnings – General	383,140,000	8,418,871,278	8,462,455,885	43,584,607	100.5%
Rent On Government Buildings – General	2,329,934,400	608,168,372	50,403,600	- 557,764,772	8.3%
Rent on Land and Others – General	-			-	

Section 3 Expenditure Outturn

Table 4 below deals with the expenditure outturn. It shows how much expenditure was allocated to each main classification and how much was spent. Broadly, capital expenditure got **N137.72billion** representing **70.67%** of the total budget size of **194.85** while recurrent expenditure was allocated **44.62billion**, equivalent to **29.33%** of the total budget size. It was observed that the state retained its prioritization of capital expenditure. Consequently, the share of actual capital expenditure in the total expenditure of **N122.78billion** was **N78.16billion** representing **63.66%** while actual recurrent spending was allotted the remaining **N44.62billion** which is **36.34%** approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure performed at about **71.97%** of its final budget size while the capital expenditure outturn was **56.75%**, implying about **28.03%** deviation or **N59.56billion** less than the final capital budget size.

The breakdown of actual recurrent expenditure shows that when compared with Other recurrent items, **Overheads** received the highest share of **N23.96 billion** representing **19.53%** followed by **Salaries, Wages and Allowances** which got **N11.52 billion (9.32%)**, Public Debt Charges which got **N3.78 billion (3.08%)**, Transfers (Loan Repayments) at **N3.29 billion (2.69%)** and Social Benefits which got **N2.06 billion** representing **1.68%**. all expenditure classification were within their budget limits during the year.

Table 3 - Revenue Outturn by MDAs

Internally Generated Revenue Performance					
By MDA:					
MDA	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Bard of Internal Revenue	3,000,480,012	3,000,480,012	7,017,958,361	4,017,478,349	233.9%
Ministry of Solid Mineral Development	13,264,346,931	13,264,346,931	5,146,032,991	- 8,118,313,940	38.8%
office of the Accountant General	306,580,400	306,580,400	3,489,172,096	3,182,591,696	1138.1%
Ministry of Lands and Survey	-	-	2,154,207,295	2,154,207,295	
Ebonyi State University	1,286,000,000	1,286,000,000	1,779,855,827	493,855,827	138.4%
Examination Development Centre	436,120,000	436,120,000	398,303,208	- 37,816,792	91.3%
Ministry of Market Development & Monitoring	195,970,000	195,970,000	140,528,758	- 55,441,242	71.7%
ICT	60,000,000	60,000,000	201,816,104	141,816,104	336.4%
David Umahi University of Health Science	333,235,200	333,235,200	193,685,933	- 139,549,267	58.1%
Min. of Capital Territory Development	2,200,000	2,200,000	2,290,000	90,000	104.1%
Other Revenue Collecting Agencies	23,747,114,293	24,016,590,357	3,937,541,356	-20,079,049,001	16.4%
Independent Revenue (IGR)	42,632,046,836	42,901,522,900	24,461,391,929	-18,440,130,971	57.0%

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

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Figure 2: Expenditure Composition Budget and Actual

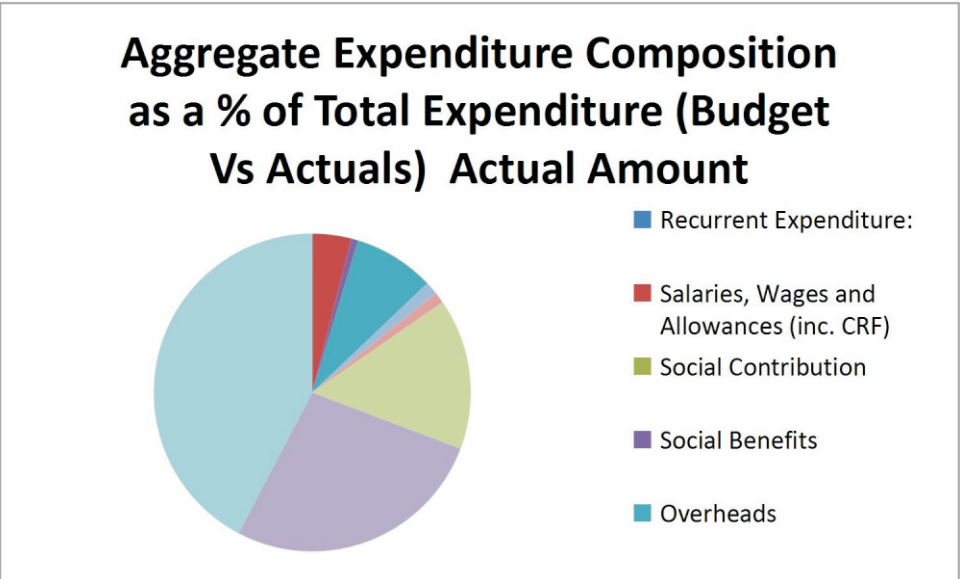
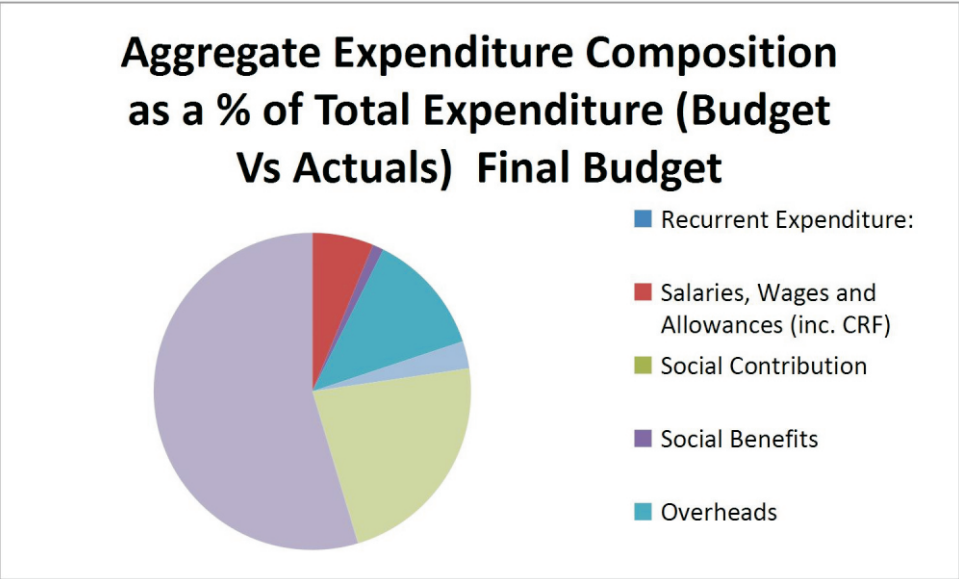


Table 4 - Expenditure Outturn

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)	15,762,059,230.32	8.09	11,522,071,891.32	9.32	4,239,987,339.50	73.10
Social Contribution	-	-	-	-	-	-
Social Benefits	2,840,963,194.04	1.46	2,057,608,220.14	1.68	783,354,973.90	72.42
Overheads	31,534,439,620.59	16.19	23,968,351,861.37	19.53	7,566,087,759.22	76.00
Grants and Subsidies	-	-	-	-	-	-
Public Debt Charges	7,000,000,000.00	3.60	3,781,222,329.00	3.08	3,218,777,671.00	54.02
Transfers		0.00	3,293,044,695.00	2.69	-3,293,044,695.00	
Total Recurrent Expenditure	57,137,462,045.45	29.33	44,622,298,996.83	36.34	12,515,163,048.62	71.97
Total Capital Expenditure	137,716,636,099.88	70.67	78,156,276,597.94	63.66	59,560,301.94	56.75
Total Expenditure	194,854,098,945.33	100.00	122,778,575,594.77	100.00	72,075,523,350.56	63.01

* 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 outlines a breakdown on the state's audited public expenditures and revenues for the fiscal year in review. The expenditure budget figures, consolidated revenue funds and audited cash flow statement based on the audited financial statements are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2022. Some of the highlights (major variances) are as follows:

- x The budget for Statutory Allocation is the summary of expected receipts from FAAC i.e Statutory Allocation, Value Added Taxes, and FAAC Allocations (Other Agencies)
- x Therefore Statutory Allocation performed below final budget figures (63.23billion against the final budget of N64.20 billion)
- x Independent Revenue (Tax and Non Tax Revenue) also performed below their final budgets at 72.16% and 71.63% respectively. This performance falls short of expectations. Government should re-strategise its revenue collection to increase collections in the subsequent years.
- x Domestic Grants performed at 44.24% for the year. Again grants fell short of expectation in the year. Performance was to be driven by SFTAS Grants arising from the observed improvements in governance indices during the Annual Performance Assessment by the IVA. Unfortunately SFTAs Grants received did not match expectation.
- x All recurrent expenditure subheads were within budgetary limits.
- x The State reported a surplus of N32.92 billion for the year.

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 (%)*
Revenue:							
Opening Balance	9,117,427,483				2,156,655,411		
Statutory Allocation	54,497,358,922	57,470,000,000	6,730,000,000	41,730,000,000.00	39,365,174,918	-2,364,825,082.00	105.67
13% Derivation							
State Government Share of VAT		20,000,000,000.00		20,000,000,000.00	23,535,404,574	3,535,404,574.00	117.68
Other Federation Account Distributions				2,470,000,000.00	333,973,581		14.00
Independent Tax Revenue	13,812,536,429	9,752,273,167	3,409,828,068	13,162,121,234.95	9,497,864,045	-3,664,257,189.95	72.16
Independent Non-Tax Revenue	9,597,740,285	12,326,158,335	6,760,897,523	19,087,055,857.90	13,671,494,239	-5,415,561,618.90	71.63
Foreign Grants							
Domestic Grants	11,101,915,285	29,402,760,943	5,300,570,000	34,703,330,943.21	15,350,400,464	19,352,930,479.21	44.24
Foreign Loans							
Domestic Loans		30,705,336,103.90	-	30,705,336,103.92	33,687,780,087	2,982,443,983.08	109.72
Other Revenues	2,593,791,586	9,101,360,000	8,750,000,000	9,851,360,000.00	555,901,380	-9,295,458,620.00	0.06
Transfer from other Government Entities	360,848,401	1,840,000,000	250,000,000	2,090,000,000.00	429,404,001	-1,660,595,999.00	20.55
Total Revenue (a)	101,081,618,390.77	119,892,552,445.76	31,201,295,590.30	1,737,992,204,139.99	138,589,052,699.91	-35,210,151,440.01	79.74
Expenditure:							
Salaries, Wages and Allowances	11,888,978,645.92	14,937,298,742.71	824,760,488.11	15,762,059,230.82	11,522,071,891.08	4,239,987,339.74	73.10
CRF Charges (Salary)							
Social Contributions							
Social Benefits	1,870,704,173.86	2,564,136,343.65	276,826,850.39	2,840,963,194.04	2,057,608,220.14	783,354,973.90	72.43
Overheads	18,047,544,061.30	22,209,343,434.68	9,623,615,406.79	31,832,958,841.47	23,968,351,861.37	7,864,606,980.10	75.30
Grants & Contributions							
Public Debt Charges	2,667,162,178.41	7,000,000,000.0	-	7,000,000,000.0	3,781,222,328.84	3,218,777,671.16	54.02
Transfers	2,337,102,303.53			3,293,044,694.65	3,293,044,694.65	-3,293,044,694.65	
Capital Expenditure	58,092,704,789.49	89,763,717,205.80	47,676,072,843.66	137,716,636,899.85	78,156,276,598.75	59,560,360,301.10	56.76
Total Expenditure (b)	94,904,196,152.51	126,537,196,984.13			111,256,503,703.75	73,134,055,231.61	60.3%

Section 5 Top Sectoral Allocation

Tables 7,8 and 9 outlined the financial information on top Ministries, Department Agencies/Sector Allocation and the Actual Expenditures from the implementation of the Fiscal Year budget.

Recurrent Expenditure: Presented in Table 7 is data on recurrent expenditure of top 10 MDAs. It was observed that the top 10 MDAs were allocated 66.8% of Recurrent expenditure Budget for 2022. However the 10 MDAs spent 82.5% of total Recurrent Expenditure for the year.

Office of the SSG was allocated the highest share of the State’s Recurrent Expenditure budget (16.7%) this is followed by office of the Accountant General (12.1%), Ebonyi State University (11.0%), Office of the Executive Governor (10.0%), Ministry of Internal Security (5.3%), Secondary Education Board (4.7%).

On actual recurrent expenditure, the ten MDAs received 82.5% of total recurrent expenditure for the year.

Office of the Secretary to the State Government received the highest allocation (25.9%) the MDA is followed by Ebonyi State University (8.8%) and Secondary Education Board (8.0%), Ministry of Internal Security (7.0).

Capital Expenditure: Table 8 presents Capital Expenditure of top ten MDAs of the State. The table shows that the top 10 Capital Expenditure MDAs had total capital budget allocation amounting to 68.4% of the state’s capital budget. The ten MDAs’ actual capital expenditure amounted to 91.43% of total expenditure on capital projects for the year.

The highest capital expenditure was incurred by Ministry of Infrastructure for Concessioning (30.23% of total Capital Expenditure). The MDA is followed by Ministry of Works and Transport (24.71%) Universal Basic Education Board (8.09%), Office of Accountant General (7.81%), King David Umahi University Teaching Hospital (5.69%). Others include, Ministry of Power and Energy, Secretary to the State Government, NEWMAP, who had 3.68%, 3.47% and 3.08% respectively

TABLE 6

Statement of Changes in Net Assets					
Item	Revaluation/Translation Reserve	Accumulated Surplus	Total		
Revalued Opening Balance	72,322,558,412.08	182,721,068,116.00	255,043,626,528.08		
Net Gains/Losses Not in Financial Performance	(6,411,860,281.95)	0.00	(6,411,860,231.95)		
Surplus for year	0.00	32,929,047,003.91	32,929,047,003.91		
Balance as at 31 December 2022	65,910,698,180.13	215,650,115,119.91	281,560,813,300.04		

Surplus/Deficit from Operating Activities c = (a-b)	6,177,422,238.26	-	26,375,219,510.54	41,296,690,899.30	-	27,332,548,996.16	-73,134,055,231.61	-66.2%
Gains/Loss on Disposal of Asset	-	-	-	-	-	-	-	
Gain/Loss on Foreign Exchange Transaction	-	-	-	-	-	-	-	
Total Non-Operating Revenue/(Expenses)	17,652,844.98	-	-	-	-	2,956,012.65		
Surplus/(Deficit) from Ordinary Activities								
Net Surplus/(Deficit) for the Period						32,929,047,003.91		

* 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.

in the year.

Two MDAs, Office of the Secretary to the State Government and Ministry of Youth and Sports Development exceeded their capital budgets by 15.74% and 56.89% respectively. NEWMAP which had no capital Budget expended 3.08% of the State’s Capital Budget for the year.

Total expenditure:

Table 9 indicates the 10 highest spending MDAs of the State for 2022. As shown in the table the 10 MDAs had 69.15% of total State Budgetary provision for the year. Of the ten MDAs Ministry of Works and Transport had the highest budget (19.60%) The Ministry is followed by Ministry of Infrastructure (13.77%), Office of the Accountant General (7.83%) Secretary to the State Government (6.44%), Universal Basic Education Board (5.38%), Ebonyi State University (5.07%).

As regards actual Total Expenditure, Ministry of Infrastructure spent the biggest proportion of total actual expenditure for 2022. It spent 20.80% of the total MDA expenditure of N113.65 billion. Other MDAs in the top 10 are: Ministry of Works and Transport (7.05%), Secretary to the State Government (10.48%), Office of Accountant General (6.46%), Universal Basic Education Board (5.74%), Office of the Executive Governor (5.25%) etc.

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	9,571,368,461	9,195,417,668	375,950,793	96.1%	16.7%	25.9%		
Office of the Executive Governor	5,704,069,072	5,925,306,860	221,237,787	103.9%	10.0%	16.7%		
Ebonyi State University	6,300,564,991	3,131,771,306	3,168,793,685	49.7%	11.0%	8.8%		
Secondary Education Board	2,676,989,837	2,856,629,088	179,639,251	106.7%	4.7%	8.0%		
Ministry of Internal Security	3,023,016,761	2,499,835,875	523,180,886	82.7%	5.3%	7.0%		
Ebonyi State House of Assembly	1,655,468,707	2,392,535,875	737,067,168	144.5%	2.9%	6.7%		
Office of the Accountant General	6,937,143,608	1,236,122,125	5,701,021,482	17.8%	12.1%	3.5%		
Ministry of Information and State Orientation	891,612,127	810,300,368	81,311,760	90.9%	1.6%	2.3%		
Ministry of Justice	729,405,305	617,456,715	111,948,589	84.7%	1.3%	1.7%		
Ebonyi State College of Education Ikwo	671,680,740	616,942,625	54,738,115	91.9%	1.2%	1.7%		
Other MDA Expenditure	18,987,860,052	6,209,005,306	12,778,854,746	32.7%	33.2%	17.5%		
Total (Except Other MDA Expenditure)	38,161,319,610	29,282,318,505	8,879,001,104	76.7%	66.8%	82.5%		
Total Budgeted Expenditure	57,149,179,661	35,491,323,811	21,657,855,850	62.1%				

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

Figure 3:

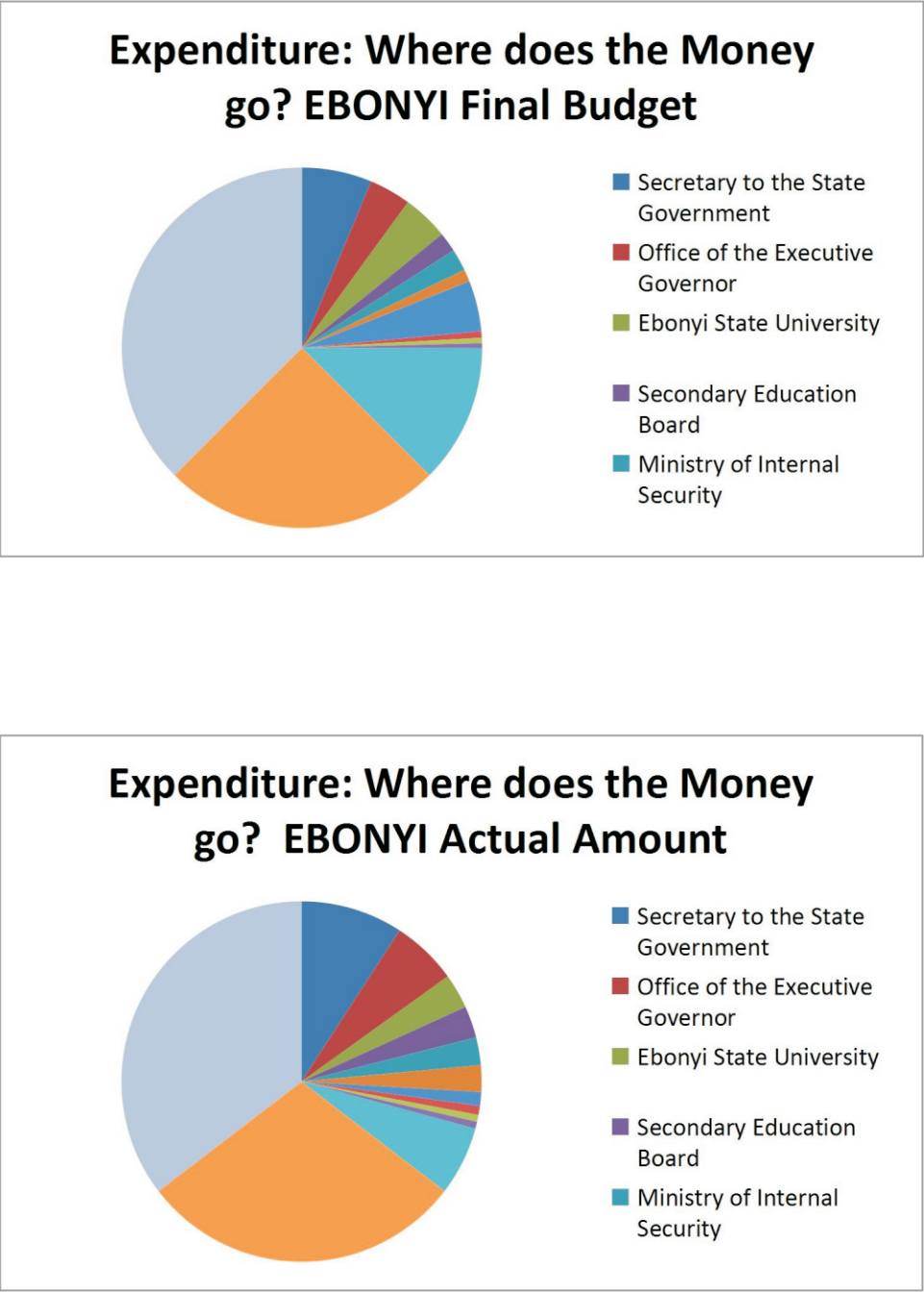


Table 8: Top Ten Capital Expenditure Sector/MDAs

Top Ten Capital Allocation by Sectors		EBONYI Final Budget	EBONYI Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MDA/Sectors							
Min. of Infrastructure		25,441,700,958.48	23,620,172,786.97	1,821,528,171.51	92.84	18.48%	30.23%
Min. of Works and Transport		36,199,035,097.43	19,309,829,342.60	16,889,205,754.83	53.35	26.29%	24.71%
Universal Basic Education Board		9,754,656,028.06	6,320,947,461.30	3,433,708,566.76	64.80	7.09%	8.09%
Office of the Accountant General		7,542,500,000.00	6,102,284,644.04	1,440,215,355.96	80.91	5.48%	7.81%
King David University Teaching Hospital		5,764,519,798.84	4,445,114,982.12	1,319,404,816.72	77.12	4.19%	5.69%
Min. of Power and Energy		3,574,461,545.10	2,871,388,151.95	703,073,393.15	80.33	2.60%	3.68%
Secretary to the State Government		2,342,632,031.00	2,711,275,009.12	-368,642,978.12	115.74	1.71%	3.47%
NEWMAP		-	2,402,755,240.52	-2,402,755,240.52	100.00	0.00%	3.08%
Min of Youth & Sports Development		1,315,868,536.10	2,064,473,535.11	-748,604,999.01	156.89	0.96%	2.65%
Min of Housing Urban Development		2,268,433,435.97	1,614,956,836.46	653,476,699.51	71.20	1.65%	2.07%
Other MDA Expenditure		43,512,829,968.90	6,693,078,607.75	36,819,751,361.15	15.39	31.60%	8.57%
Total (Except Other MDA)		94,203,806,930.98	71,463,197,990.19	22,740,608,940.79	75.86	68.40%	91.43%
Total Budgeted Expenditure		137,716,636,899.88	78,156,276,597.94	59,560,360,301.94	56.76	100.00%	100.00%

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

Top Ten Capital Allocation by Sectors EBONYI Final Budget

Total (Except Other MDA)	25,441,700,958.48
Other MDA Expenditure	36,199,035,097.43
Min of Housing Urban Development	9,754,656,028.06
Min of Youth & Sports Development	7,542,500,000.00
	5,764,519,798.84
	3,574,461,545.10
	2,342,632,031.00

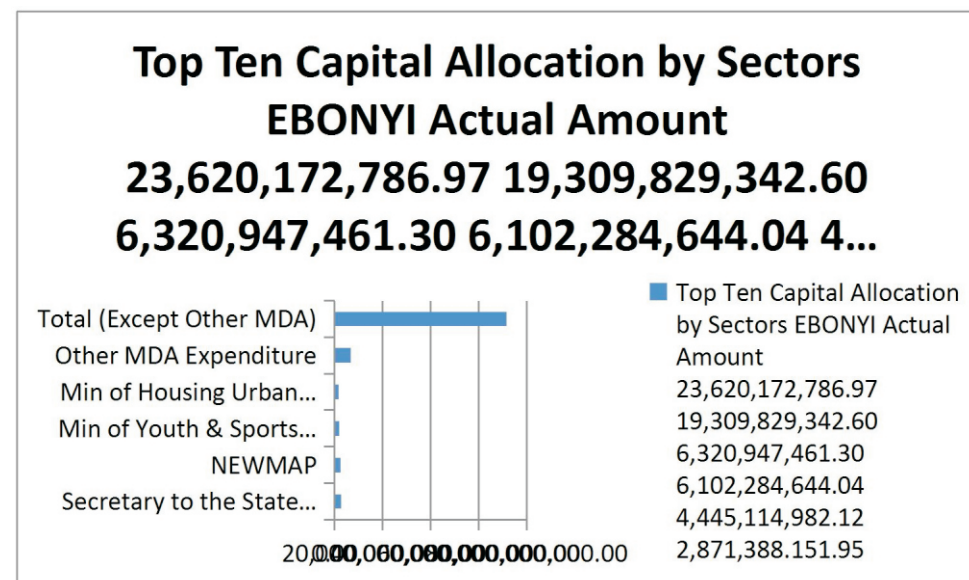
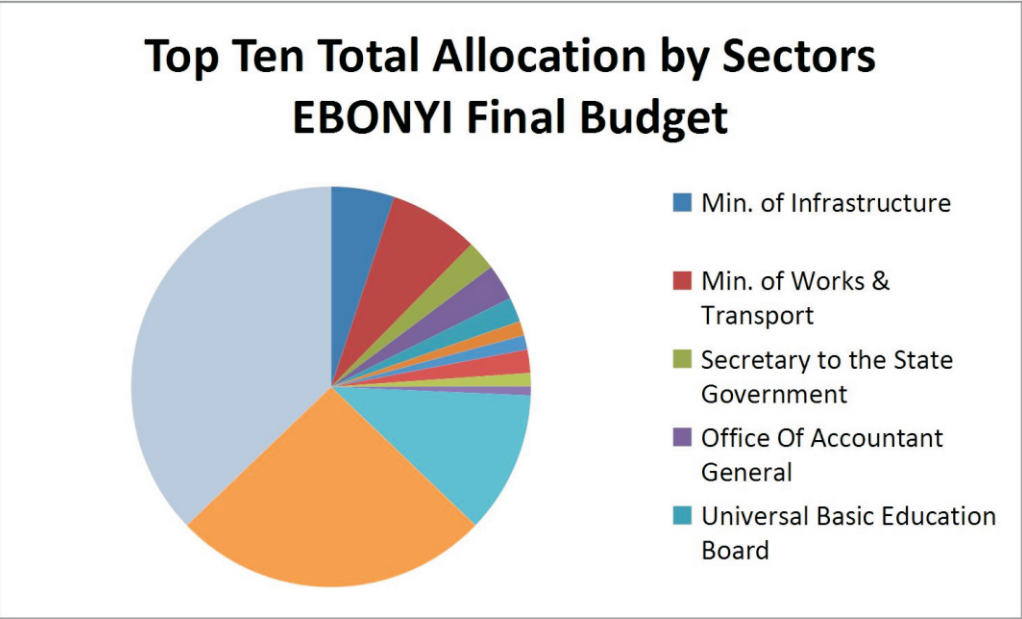


Table 9: Top Ten Total Expenditure Sector/MDAs

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
Min. of Infrastructure	25,460,734,891	23,636,854,435.00	1,823,880,456.00	92.83	13.77	20.80
Min. of Works & Transport	36,262,076,928	19,371,206,010.00	16,890,087,918.00	53.42	19.60	17.05
Secretary to the State Government	11,914,000,492	11,906,692,677.00	7,307,815.00	99.94	6.44	10.48
Office Of Accountant General	14,479,907,939	7,338,406,769.00	7,141,501,170.00	50.68	7.83	6.46
Universal Basic Education Board	9,947,907,939	6,517,301,160.00	3,430,606,779.00	65.52	5.38	5.74
Office of the Executive Governor	5,770,857,322	5,964,686,356.00	-193,829,034.00	103.36	3.12	5.25
King David Uni. Teaching Hospital	5,764,519,799	4,445,114,982.00	1,319,404,817.00	77.12	3.12	3.92
Ebonyi State University	9,380,899,477.00	3,131,771,306.00	6,249,128,171.00	33.00	5.07	2.76
State House of Assembly	5,293,468,707.00	3,022,635,875.00	2,270,832,832.00	57.11	2.87	2.66
Min. of Power and Energy	3,661,707,791.00	2,954,977,978.00	706,729,813.00	80.70	1.98	2.60
Other MDA	57,077,318,797.00	25,357,052,803.00	31,720,265,994.00	44.43	30.85	22.32
Total (Except Other MDA)	127,935,816,954.00	88,289,647,548.00	39,646,169,406.00	69.01	69.15	77.68
Total Expenditure	185,013,135,751.00	113,646,700,351.00	71,366,435,400.00	61.43	100.00	100.00

Unit	102,593,543,525,751.00	113,049,706,251.00	11,300,703,700.00	01.73
* 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 budget. Table 10 gives more details.

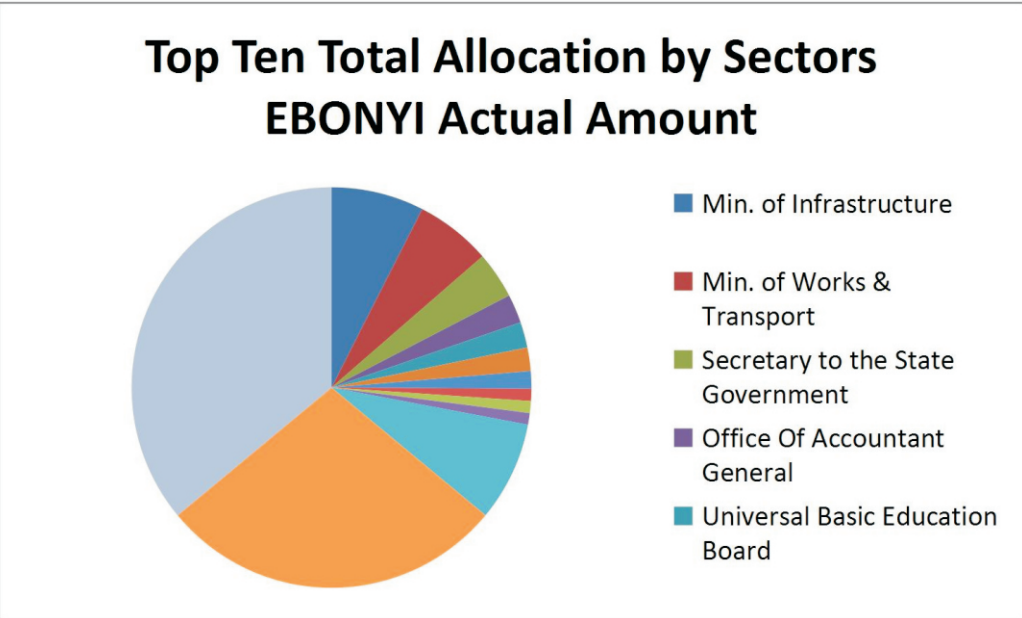
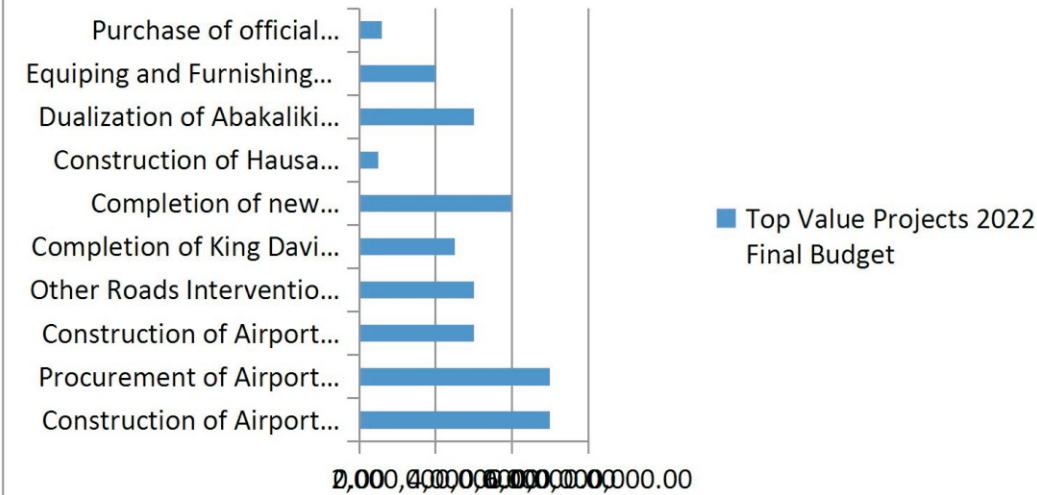


Table 10: Top Value Capital Projects

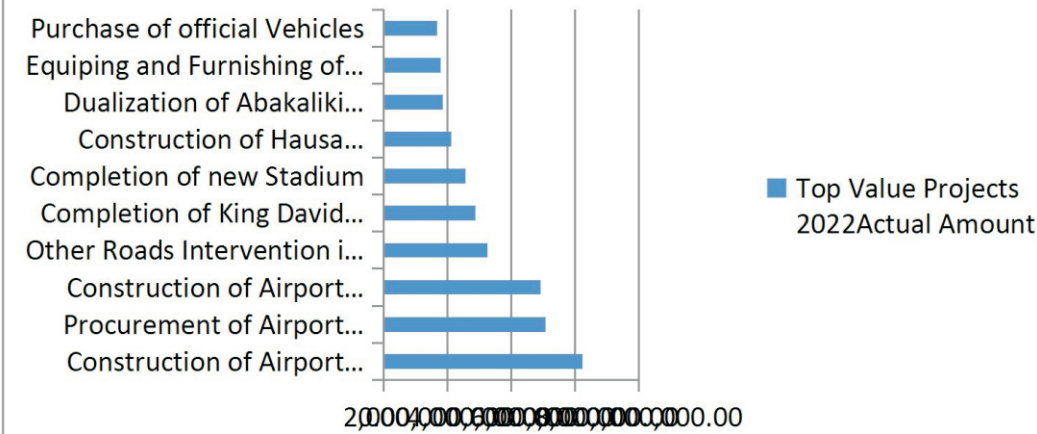
Top Value Projects									
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022Actual Amount	Variance*	Performance (%)	Completion Status	
Construction of Airport TARMAC, EARTHWORK at International Airport, Onueke	Ezza South LGA	132670010028	Ministry of Infrastructure and Concession	5,000,000,000.00	6,233,106,631.02	1,233,106,631.02	124.66	Completed	
Procurement of Airport Equipment	Ezza South LGA	132670010030	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	Ezza South LGA	13270010029	Ministry of Infrastructure and Concession	3,000,000,000.00	4,913,099,402.29	1,913,099,402.29	163.77	Completed	
Other Roads Intervention in the State	State Wide	132670010032	Ministry of Infrastructure and Concession	3,000,000,000.00	3,245,220,805.36	245,220,805.36	108.17	Completed	
Completion of King David University Teaching Hospital	Ohaozara LGA	040152111701	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	172340010173	Ministry of Works and Transport	4,000,000,000.00	2,563,954,701.70	1,436,045,298.30	64.10	Completed	
Construction of Hausa Quarters Flyover	Abakaliki LGA	172340010158	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	172340010030	Ministry of Works and Transport	3,000,000,000.00	1,850,532,277.62	1,149,467,722.38	61.68	Completed	
Equiping and Furnishing of EBSU College of Medicine	Ohaozara LGA	040152111702	King David University Teaching Hospital	2,000,000,000.00	1,785,489,680.67	214,510,319.33	89.27	Completed	
Purchase of official Vehicles	State Wide	131610010034	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 2022 Final Budget



Top Value Projects 2022Actual 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 2022 budget.

All the ten (10) citizens nominated projects were included in the 2022 Budget –

The projects include:

- Completion of Estates and Parks
- Completion of Market Stalls and Malls
- Completion of Agric Industrial Clusters
- Construction of 4 Local Roads
- Rehabilitation of 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, 2022.

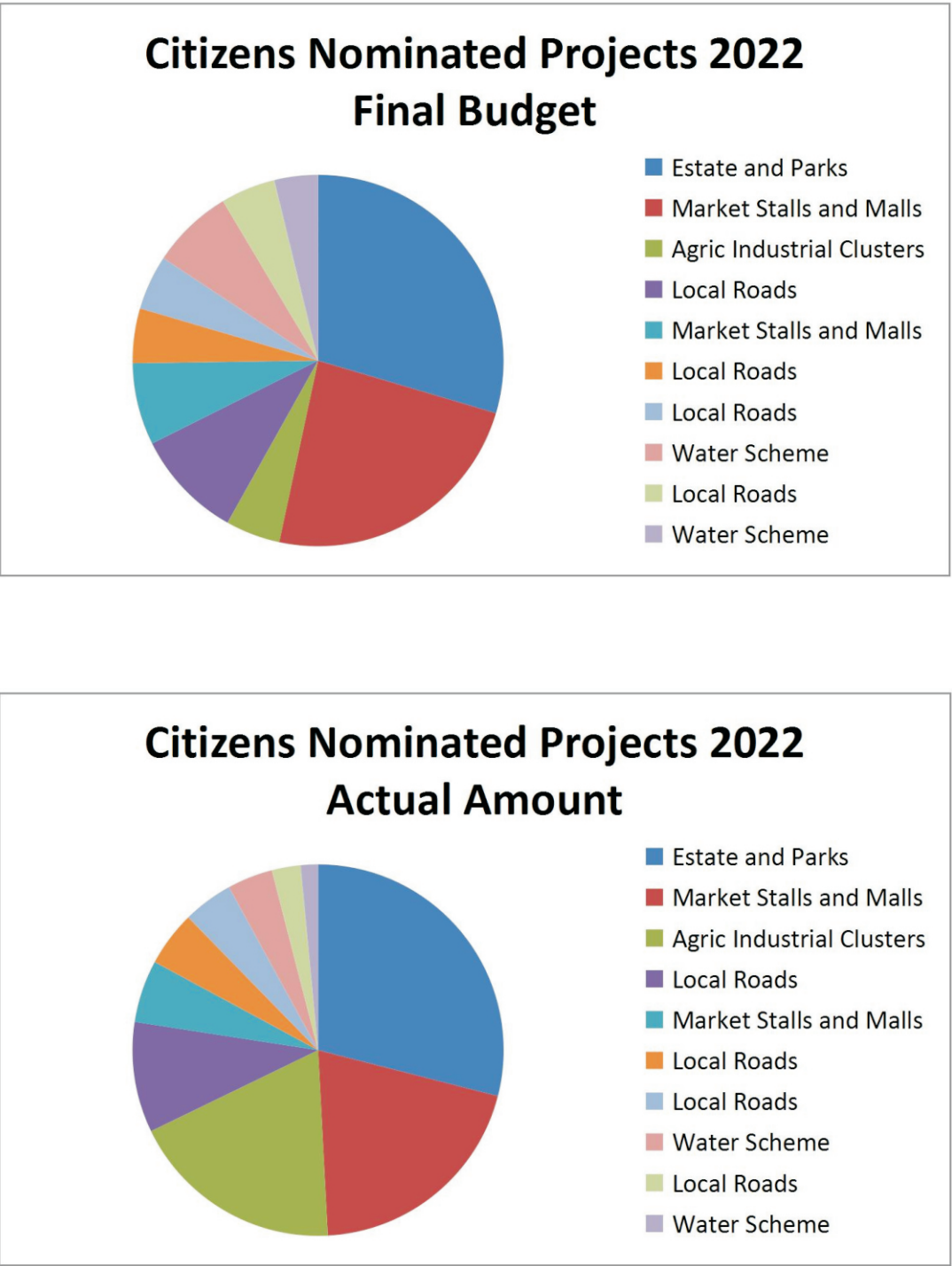
Most of the projects had been completed by the end of the fiscal year.

Table 10 Citizens Nominated Project

Citizens Nominated Projects	Projects	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%) [*]	Completion Status
Citizens Nominated Projects	Completion of Estates and Parks	State Wide	1227300100005	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 ECONOMIC RECOVERY	State Wide	1226690010030	Ministry of Market Development and Park Management	500,000,000.00	420,388,160.32	79,611,839.68	84.08	Completed
	Completion of Agricultural Industrial Clusters at Ebonyi South Senatorial zone (Uburu) to create agricultural food production and generate more	Ohaozara LGA	012150010014	Ministry of Agriculture and Natural Resources	100,000,000.00	388,417,757.20	288,417,757.20	388.42	Completed
	COSTUCTION OF AMEKA ROAD (5KM)	Ezza North LGA	172340010156	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	122690010031	Ministry of Market Development and Park Management	150,000,000.00	113,510,687.32	36,489,312.68	75.67	Completed
	CONSTRUCTION OF EKE ROAD, UGWULANGWU	Ohaozara LGA	172340010169	Ministry of Works and Transport	100,000,000.00	100,000,000.00	-	100.00	Completed
	Construction of Okposi Umuoghara (New quarry)- Ebijai road in Ezza North LGA (12.2km)	Abakaliki LGA	170023410002	Ministry of Works and Transport	100,000,000.00	90,577,142.04	9,422,857.96	90.58	Completed
	REHABILITATION/MAINTENANCE OF UBURU WATER SCHEME	Ohaozara LGA	102520010005	Ministry of Water Resources	150,000,000.00	82,617,445.00	67,382,555.00	55.08	Completed
	CONSTRUCTION OF MGBOM ROAD	Ohaozara LGA	172340010168	Ministry of Works and Transport	100,000,000.00	52,115,867.00	47,884,133.00	52.12	Completed
	Drilling of water Boreholes in each Community in the 13 LGAs (Solar Powered)	State Wide	102520010015	Ministry of Water Resources	80,000,000.00	31,252,144.00	48,747,856.00	39.07	Completed

* 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 2022 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 30th September 2022. The minutes arising from the public presentation together with the attendance list have been uploaded to the same address above.

ABRIDGED 2022 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.
- 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.

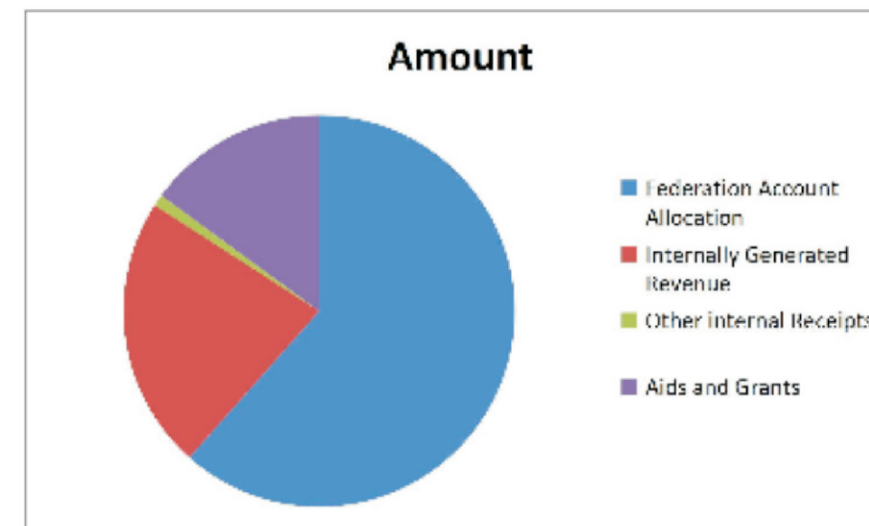
I received the Ebonyi State Accountant-General's report with the Consolidated Financial Statements for the year ended 31st December, 2022, on 2nd May, 2023 carried out the audit and submitted my report to the Ebonyi State House of Assembly on 27th July, 2023, after the audit, and uploaded same on 29th July, 2023.

It is based on my Report and the year 2022 Audited Financial Statements that this Accountability Report being presented to you this day, 25th September, 2023 was prepared.

2.0 REVENUE

2.1 Ebonyi State received revenue for its activities for the year ended 31st December, 2022 as detailed below:

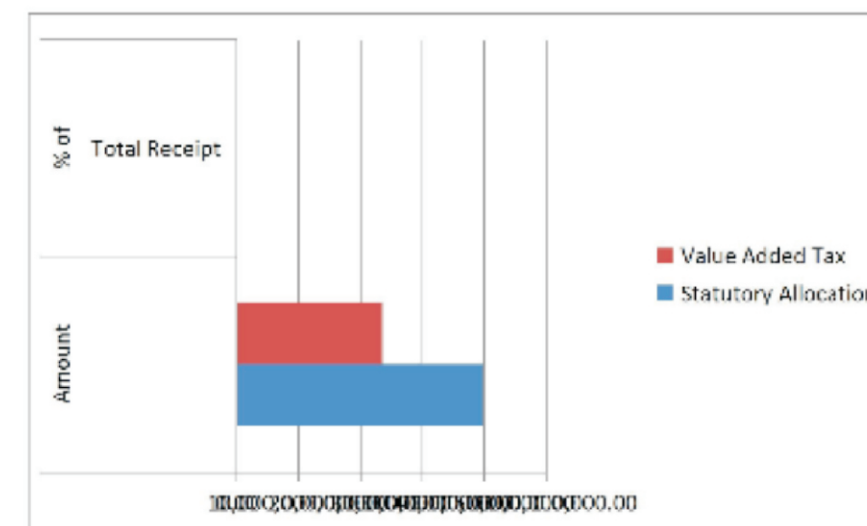
Source	Amount	% of Total Receipt
Federation Account Allocation	63,234,557,073.48	61.55
Internally Generated Revenue	23,169,358,283.78	22.55
Other internal Receipts	985,305,380.40	0.95
Aids and Grants	15,350,400,463.57	14.95
Total	102,739,621,201.23	100.00



2.2 FAAC REVENUE

Receipts from Federation Accounts Allocation Committee (FAAC) for the year ended 31st December, 2022 amounted to N63,234,557,073.48. FAAC receipts are in two broad categories: Statutory Allocation and Value Added Tax. For the year under review, the contribution of each category was:

Source	Amount	% of Total Receipt
Statutory Allocation	39,699,148,499.38	62.78
Value Added Tax	23,535,408,574.10	37.22
Total	63,234,557,073.48	100.00



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

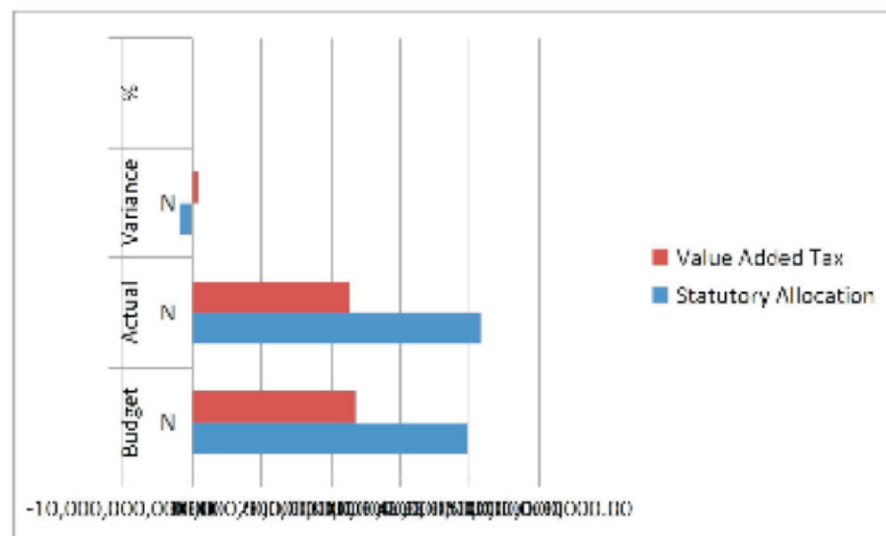
Component	Amount(N)
Statutory Allocation	39,365,174,918.41
Exchange Rate Gain	279,433,664.14
Excess Bank Charges	54,539,916.83
Total	39,699,148,499.38

Compared to the last year ended 31st December, 2021, the following components of Statutory Allocation did not contribute revenue in 2022:

- ✓ Forex Equalization
- ✓ Derivation from Solid Minerals

Against the 2022 Final Budget, Performance of the State on the two categories are as follows:

	Budget N	Actual N	Variance N	%
Statutory Allocation	39,699,148,499.38	41,500,000,000.00	(1,800,851,500.62)	95.66
Value Added Tax	23,535,408,574.48	22,700,000,000.00	835,408,574.10	103.68
Total	51,613,000,000.00	54,497,358,921.87	2,889,358,921.87	98.50



Statutory Allocation did not meet budget for the year. Value Added Tax exceeded budget by 3.68% for the year. Together, the two categories fell short of budgetary provision by 1.50%.

2.4 INTERNALLY GENERATED REVENUE (IGR)

Ebonyi State realized Internally Generated Revenue (IGR) amounting to ₦24,154,663,664.18 in the year ended 31st December, 2022.

The IGR is made up of two categories of Receipts as follows:

	N	% of Total IGR
Tax Revenue	9,497,864,044.56	39.32
Non Tax Revenue	14,656,799,619.62	60.68
Total	24,154,663,664.18	100.00

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

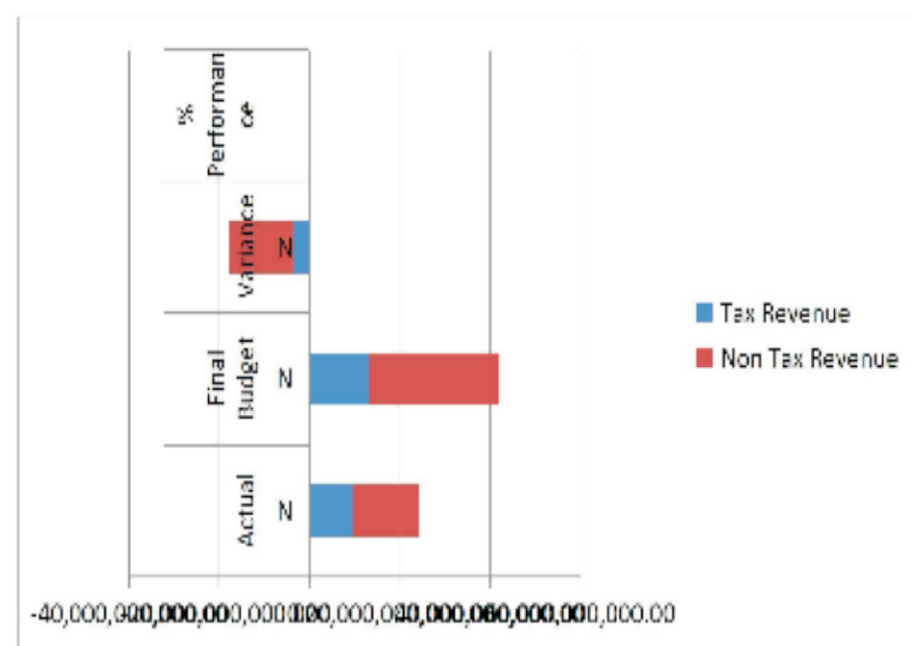
Sources	Contribution (N)	% of Contribution
Licences	44,131,880.67	0.31
Fines	531,841,428.97	3.63
Fees	4,257,358,486.56	29.05
Sales	183,944,699.31	1.26
Earning	8,462,455,884.74	57.74
Rent	50,403,600.00	0.35
Other Revenue	985,305,380.40	6.73
Investment income	141,358,258.97	0.97
Total	14,656,799,619.62	100.00

The other Revenue listed among Non-Tax Revenue includes:

	(N)
Reimbursement	555,901,380.40
Transfers from Local Government Areas	429,404,000.00
	985,305,380.40

Budget Performance on IGR for the year was as follows:

	Actual N	Final Budget N	Variance N	% Performance
Tax Revenue	9,497,864,044.56	13,162,121,234.05	(3,664,257,190.39)	72.16
Non Tax Revenue	14,656,799,619.62	28,038,415,857.00	(14,281,616,238.28)	50.65
Total	51,613,000,000.00	54,497,358,921.87	2,889,358,921.87	57.37



None of the two categories of Internal Revenue met their budget for the year. A total negative variance of ₦17,945,873,428.67 or 42.63% of Revenue budget resulted.

2.5 AIDS AND GRANTS

The State also received Aids and Grants from the following sources in the year ended 31st December, 2022.

Source	Amount (N)	% of Total Grant
Health Insurance Grant	440,876,551.00	2.88
TETFund Grant	1,778,667,032.16	11.59
SFTAS Grant	5,594,360,000.00	36.45
UBEC Grant	5,470,334,837.00	35.64
NG-CARES Grant	900,000,000.00	5.87
WB-Impact Programme	1,166,162,043.41	7.60
	<u>15,350,400,463.41</u>	<u>100.00</u>

2.6 The top 10 MDAs that contributed to the State's IGR effort were:

MDA	Contribution (N)	% of Total Revenue
Internal Revenue Service	7,017,958,361.00	29.06
Office of the Accountant General	5,146,032,991.00	21.31
Ministry of Commerce & Industry	3,489,172,096.00	14.45
Ebonyi State University	2,154,207,295.00	8.92
Ministry of Solid Mineral Development	1,779,855,827.00	7.37
Ministry of Capital City Development	398,303,208.00	1.65
Ministry of Works and Transport	140,528,758.00	0.59
Information and Comm. Technology	201,616,104.00	0.84
Ministry of Education	193,685,933.00	0.81
Ministry of Power	2,290,000.00	0.01
	<u>20,523,650,573.00</u>	<u>85.01</u>

The 10 MDAs generated 85.01% of the State's IGR for 2022

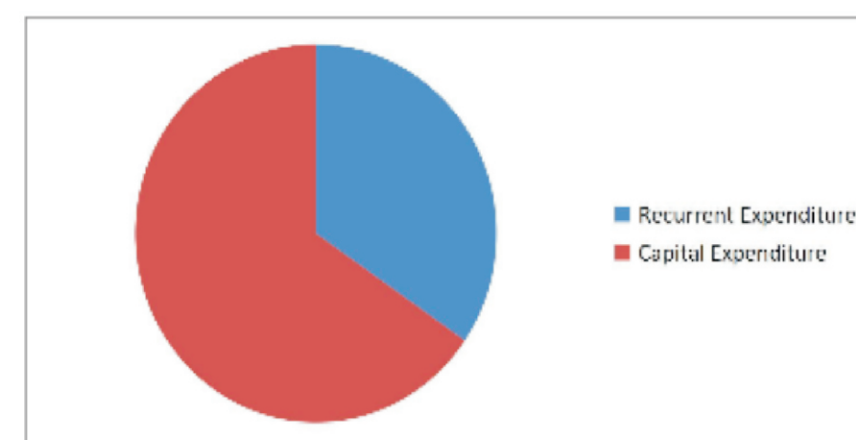
3.0 Expenditure

Expenditure of Ebonyi State for the year ended 31st December, 2022 were classified into two:

- Recurrent Expenditure
- Capital Expenditure

The proportion of State Revenue committed to the classes of expenditure in 2022 was:

	N
Recurrent Expenditure	41,329,254,301.72
Capital Expenditure	<u>78,156,276,597.94</u>
Total	<u>119,485,530,899.66</u>



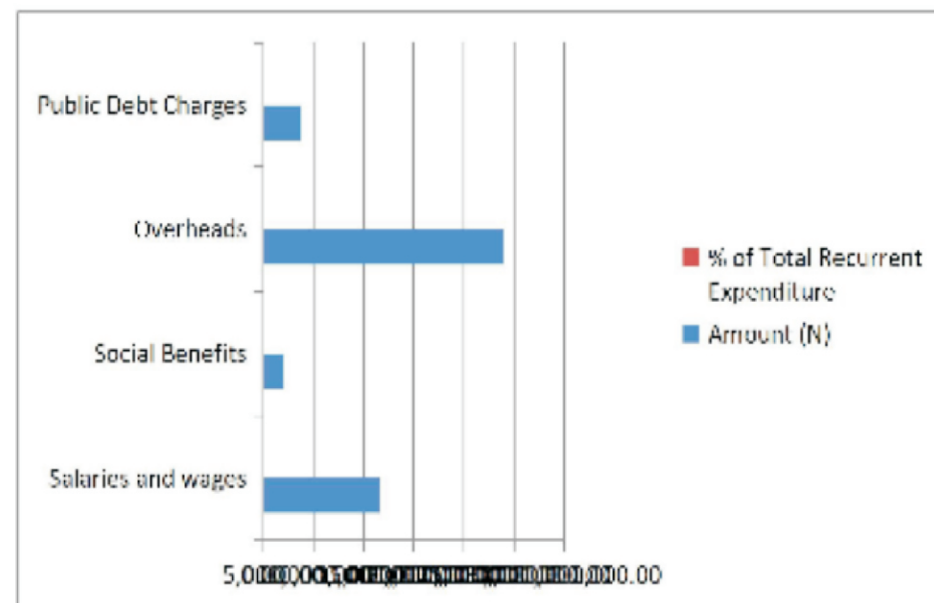
3.1 Recurrent Expenditure

Recurrent Expenditure of the State in 2022 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.

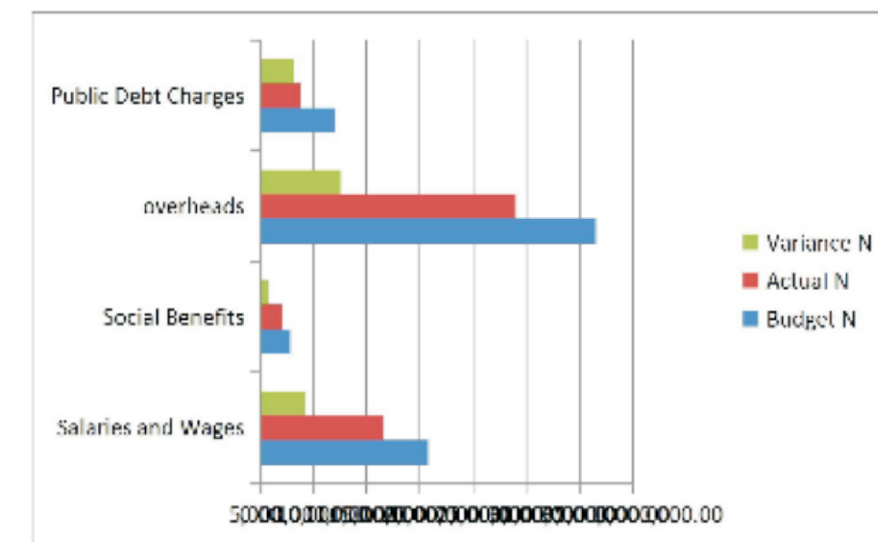
For the 2022 Financial year, Recurrent Expenditure was incurred as follows:

Expenditure	Amount (N)	% of Total Recurrent Expenditure
Salaries and wages	11,522,071,891.37	27.88
Social Benefits	2,057,608,220.14	4.98
Overheads	23,968,351,861.37	58.00
Public Debt Charges	3,781,222,328.84	9.15
	<u>41,329,254,301.72</u>	<u>100.00</u>



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

item	Budget N	Actual N	Variance N
Salaries and Wages	15,762,050,230.82	11,522,071,891.37	4,239,987,339.79
Social Benefits	2,840,963,194.04	2,057,608,220.14	783,354,973.90
Overheads	31,534,430,620.59	23,968,351,861.37	7,566,087,759.22
Public Debt Charges	7,000,000,000.00	3,781,222,328.84	3,218,777,671.16
Total	<u>50,137,462,045.45</u>	<u>41,329,254,301.72</u>	<u>15,808,207,744.07</u>



A positive variance of ₦15,808,207,744.07 resulted from Recurrent Expenditure in 2022.

3.1.1 Top Ten Recipients of Recurrent Allocation for the year.

The MDAs include:

MDA	Actual (N)	% of Total Recurrent Exp.
Secretary to the State Govt.	9,195,417,668.00	22.25
Office of the Executive Gov.	5,925,306,860.00	14.34
Ebonyi State University	3,131,771,306.00	7.58
Secondary Education Board	2,856,629,088.00	6.92
Ministry of Internal Security	2,499,835,875.00	6.05
Ebonyi State House of Assembly	2,392,535,875.00	5.79

Office of the Accountant General	1,236,122,125.00	2.99
Ministry of Information	810,300,368.00	1.96
Ministry of Justice	617,456,715.00	1.50
Ebonyi State College of Education	616,942,625.00	1.50
	<u>70.88</u>	

The ten MDAs received 70.88% of total Recurrent Allocation for the year.

3.2 Capital Expenditure

Capital Expenditure of Ebonyi State for the year ended 31st December, 2022 amounted to ₦78,156,276,597.94.

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

Category	Amount (₦)	% of Total Expenditure
Property, Plant and Equipment	77,064,789,101.83	98.60
Investment Property	388,417,757.20	0.50
Intangible Assets	358,679,865.52	0.46
Biological Assets	<u>344,389,874.20</u>	<u>0.44</u>
	<u>78,156,276,598.75</u>	<u>100.00</u>

The PP&E include physical assets acquired for use in governance or for public consumption eg. Roads, Bridges, office buildings, office Equipment etc.

Intangible Assets include assets acquired for use as source of further revenue to the State e.g. Market Stalls.

Intangible Assets include Research and Development costs, computer software's and patents.

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

3.3 Asset Closing Balances

The closing balances on Assets accounts as at 31st December, 2022 were:

Asset	Closing Balance (₦)	% of Total Holding
Investments (quoted)	276,461,362.60	0.08
Property, Plants and Equipment	360,362,076,014.39	99.18
Investment Property	1,942,898,916.26	0.54

Intangible Assets	522,290,371.98	0.14
Biological Assets	<u>275,197,605.55</u>	<u>0.07</u>
	<u>363,315,645,150.77</u>	<u>100.00</u>

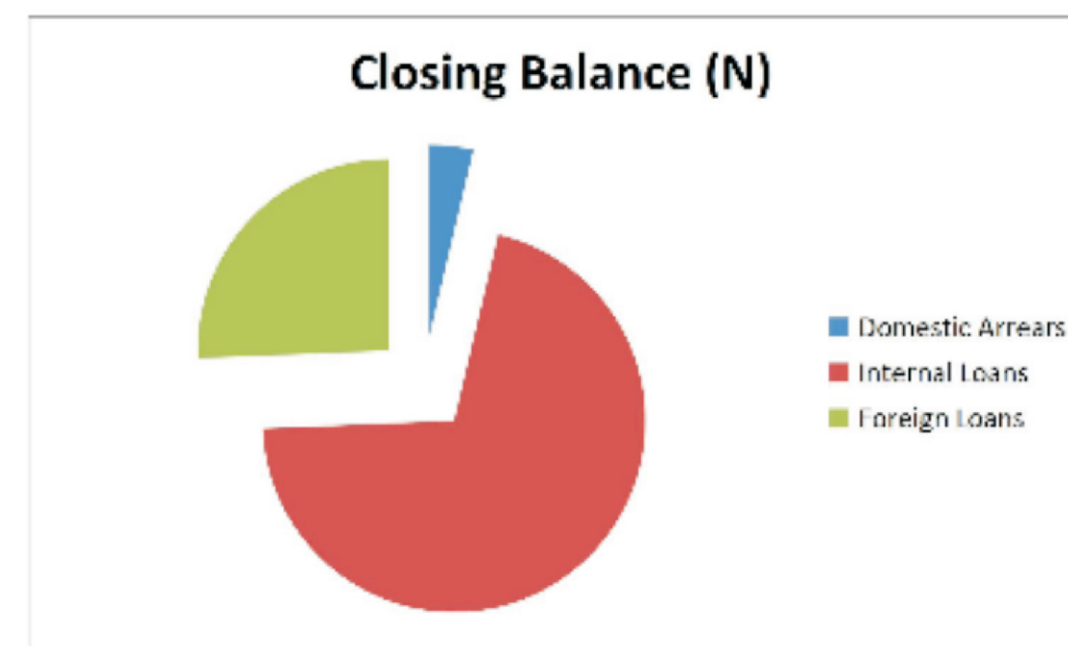
4.0 Debt Status of the State

The State's indebtedness arose from the following funding sources

- Domestic Arrears
- Internal Loans
- Foreign Loans

In summary, as at 31st December, 2022, Ebonyi State Government is indebted to the tune of ₦102,455,160,991.61 as detailed below:

Debt Source	Closing Balance (₦)	% of Total Indebtedness
Domestic Arrears	3,806,746,867.62	3.70
Internal Loans	72,375,867,208.20	70.65
Foreign Loans	<u>26,272,546,915.47</u>	<u>25.65</u>
	<u>102,455,160,991.29</u>	<u>100.00</u>



4.1 Domestic Arrears:

The Domestic arrears of ₦3,806,746,867.62 is in respect of arrears of Pension and Gratuity to retired and deceased workers of the State.

4.2 Internal Loans:

The Internal Loans of ₦72,375,867,208.20 is made up of the following Loan balances:

Loan	Balance (₦)
Salary Bail Out Loan	3,447,279,183.40
Excess Bail Out Loan	8,551,670,266.23
CACS	2,789,917,805.37
Health Facility Loan	1,588,014,449.25
Community Bank Term Loan	8,500,000,000.00
Budget Support	17,273,649,400.00
MSME Development Fund	2,000,000,000.00
Bridging Financing Loan	18,225,336,103.88
Airport Loan	<u>10,000,000,000.00</u>
	<u>72,375,867,208.20</u>

4.3 Foreign Loans

The Foreign Loans of ₦26,272,546,915.47 as at 31st December, 2022 is made up of the following Loan balances:

Loan	Balance (₦)
Ebonyi State HIV/Aids Programme	1,045,420,914.93
State Health System Dev. Project	1,064,315,966.22
Community Based Urban Dev. Project	5,810,490,439.67
Universal Basic Education Project	1,106,030,695.46
Community Based Poverty Reduction Project	1,269,362,997.00
Community and Social Development Project	1,747,067,334.94
National FADAMA III Project	2,178,810,876.60
Health System Dev. Project (Additional Financing)	583,517,973.47
2 nd HIV/AIDs Programme	900,497,426.71
NEWMAP	<u>10,506,301,291.93</u>
	<u>26,211,815,416.32</u>

5.0 Audit Queries

Queries raised in the course of the audit of the 2022 Financial Statements are being followed up by the Auditor-General to enable resolution.



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

**MINUTES OF THE EBONYI STATE GOVERNMENT CITIZENS'
ACCOUNTABILITY REPORT ON THE IMPLEMENTATION OF THE 2022
BUDGET OF LATTER RAIN**

The citizens Accountability meeting took place at the State to State Office, Town Planning Road, Abakaliki and the Conference Hall Office of the State Auditor-General, Mile 50 Abakaliki on 25th September, 2023.

The meetings were attended by one hundred and fifteen(115) persons from various sectors, ranging from Civil Society Organizations, Public/Civil Servants, Market Traders and others from the Local Governments.

In his opening remarks, the Acting Auditor-General, Elder Dr. U.S.A Udu, informed the participants that the essence of the meeting is to give Ebonyi Indigene and residents the room to understand how the Government faired, in monetary terms, during the 2022 financial year.

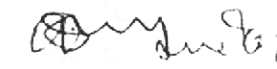
The Acting Auditor-General presented and explained the 2022 abridged audited financial statements of Ebonyi State. He further stated that Office of the State Auditor-General submitted the Audited Financial Statement to the Ebonyi State House of Assembly within the stipulated time of 90 days from the time of receipt of the Financial Statements from the Accountant-General. Questions were asked by the Citizens on the abridged Audited Financial Statements.

Amongst the participants that asked questions include Aja Chima Oliver of DIG Foundation and the Co-ordinator, Ebonyi State Civil Society Organizations, Okocha John of A.I.AA Foundation, Nwowu Ogbonna Isaac representing Persons with Disability and Dr. Onyia Sam of the State2State.

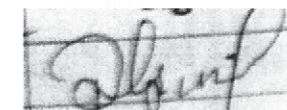
The Acting Auditor-General in his closing remarks thanked His Excellency, Rt. Hon. Francis Ogbonna Nwifuru, for sponsoring the programme whole and entire. This is why the 2022 Reports of the Auditor-General on the Financial Statements of Ebonyi State, the 2021 Citizens' Accountability Report, the Role of Civil Society Organizations in supporting the Supreme Audit Institutions were given to participants free of charge and promised to provide copies of the 2022 Citizen Accountability reports to them as soon as the publisher completes the printing.

In his remarks the lead person of State2State Dr. Sam Onyia thanked the Governor of the State, His Excellency, Rt. Hon. Francis Ogbonna Nwifuru, for making the meeting a successful one and for recognizing Audit which shows that he is a man of Accountability. He also advised the Auditor-General to

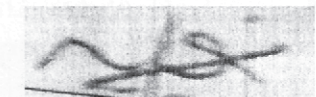
make sectorial aggregate during the next financial year audited Financial Statements to enable the public/citizens know the allocated funds for each sub-sector. In their various contributions, the Civil Society Organizations also highlighted on the level of Public debts.



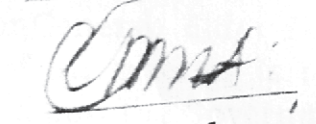
Elder Dr. U.S.A Udu
Acting Auditor-General



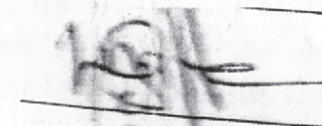
Aja Chima Oliver
DIG Foundation/Co-ordinator
CSO Ebonyi State



Dr. Sam Onyia
State Team Leader USAID



Nwowu Ogbonna Isaac
Secretary
Persons with Disability



Igwe J.N.
D.D (Audit)/Secretary

S/No	Participants	CSO/LGA	Phone Number	Sign
1	Aigba Ching Oliver	D115 Foundation, Ebonyi	0803538402	
2	Dr. Simon Igwe Iroh	EBBC	08035473506	
3	Victor Dorawa Koreyo	Abraham's children foundation	08051430497	
4	Onye Eumice I	Ebonyi state primary health care development agency	08066379357	
5	George Etame So-	Human Rights, Abia	08101808128	
6	Ugo Egh Ekeumaku	Ebonyi state rural water supply & sanitation agency		
7	MBA NENNA	247 reports	08062732423	
8	Igbide Eegwini C.	Union of LGs Ebonyi	07034653964	
9	Onyer Simon N.	Union of LGs Ebonyi	08035763998	
10	Nwenu, Abemaya Isaac	State National Association of Persons with Disabilities	07065704747	
11	Douglas Nwankwo	ERBC Reporter	08034904781	
12	Okocha Jemu Olu	AAIA	07037791057	
13	Esika David E	AAIA	07037290948	
14	Dr. Ono Gadi J	AAIA	08160563803	

ATTENDANCE TO EBONYI STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION OF THE 2021 BUDGET:

BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023

S/No	Participants	CSO/LGA	Amount N-Phone Number	Sign
15	Ngugi Gabriel N.	1221	0808069080	
16	OREZE NKWUPA PAUL	1221	08007196124	
17	NWITE TIUSI AZUBUA	OHAWKU	08069929080	
18	ERIGE PATIRK MWOJJI	EBONYI	08037792299	
19	Nwankwo Sunday Simon	Abakaliki	0703454636	
20	IZIODO ROSALINE OGOD	Ebonyi	07064720880	
21	Igbide Pius O.	IKWA	08064903428	
22	NWAMINI SUNDAY E	1221	0806858786	
23	Nwankwo Okechukwu	1221	09055918883	
24	NWANYI NNEKA A.	ABAKALIKI	08064904964	
25	NWOGA OKWUDILI	1221	0703454636	
26	NWIBO LEONARD N.	1221	08062599442	
27	NWEGWAGWAG NW	1221	0701451070	
28	NWIZI SIMON N	1221	07061192713	

ATTENDANCE TO EBONYI STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION
OF THE 2021 BUDGET:
BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023

S/No	Participants	CSO/LGA	Amount PHONE NUMBER	Sign
29	ALICE EMMANUEL EPHRAIM	1221	08039311097	
30	EDEH MATTHEW KELECHUKWU	1221	07037242306	
31	AKOL SAMUEL O.	OHAEKUNU.	08036118849	
32	NWOKORO SIMON NWOKA	OHAEKUNU	0803076381	
33	CHUKWU ESTHER	AKUNIBI	08030550032	
34	Ufere Jude	Ebonyi	07064610345	
35	ODOH MICHAEL	1221	08134384835	
36	Mbani Emmanuel	1221	08015076268	
37	ERESTH AMBROSE U.	1221	08066360192	
38	JERE SUNDAY I	ABAKAKIKI	08104314930	
39	CHIMA FRANCIS D.	ISHIKE	08163761915	
40	EKUNA NINENNA AGATHA	AFIKPO	08037786367	
41	EZAREGU VANCEUS O.A.	1221	08035264849	
42	NWORIE EAYI	EZ2A	07084736377	

ATTENDANCE TO EBONYI STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION
OF THE 2021 BUDGET:
BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023

S/No	Participants	CSO/LGA	Amount PHONE NUMBER	Sign
43	Alagbe Bridget O. J.	OHAEKUNU	08037777472	
44	Ituma Deborah O.	OHAEKUNU	07067990704	
45	AIHA FELICIA N	ISHIEM L.G.A	08030303897	
46	UGBU SARAH ORU	IKWO L.G.A	08032879385	
47	Ngene Eunice A	IMO L.G.A	08030303337	
48	Agum Theresa D	EDDA L.G.A	07031856751	
49	Nwugo Florence N.	1221 L.G.A	07067133813	
50	Ovudu Ngozi I.	Ebonyi L.G.A	08020317259	
51	AKPU ELIZABETH A.	OHAEKUNU L.G.A	08038936810	
52	AJIM EMMANUEL O.	1221 L.G.A	08038080180	
53	Oziegwa Patrick N	1221 L.G.A	07085993614	
54	NWACHUKWU SALOME NWAKA	ABAKAKIKI	08035177673	
55	Nwoba Jothan A	1221 L.G.A	08037738080	
56	OMELU MARTINA NWENNA	1221 L.G.A	08126147122	

S/No	Participants	CSO/LGA	Amount Phone Number	Sign
57	Igwue J. N. FUSA	Ikwo L.G.A	08034645781	
58	Mbam Simon. E	Ebonyi L.G.A	08036533054	
59	EdE NUBUSI	ABAKA	08035265037	
60	Ezeogu Emmanuel O	1221 L.G.A	08039672234	
61	EZE RATTAL	OHAKUN	08069409625	
62	Ezeogu Virginia O.	1221 LGA	08053674252	
63	EBINGA Philomath E.	OHAKUN	08034304475	
64	Osi Jensen O.	ONICHA	07069797527	
65	Ominiri Adedimakas. O	OHAKUN	07066255773	
66	Ugbala Moses	IKWO	070339220769	
67	Obaigbo Victor. C	ISHIELU	08074925175	
68	Ali ROSEMARY N	OHAKUN	0803098666	
69	Nnamchi Lilian Amaka	OHAKUN	08062751074	
70	Nnamu ROSE N	1221	08037686318	





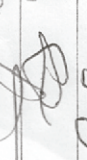

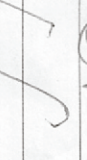


ATTENDANCE TO EBONY STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION
OF THE 2021 BUDGET:
BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023

ATTENDANCE TO EBONY STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION OF THE 2021 BUDGET:









**OF THE 2021 BUDGET:
BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023**

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BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023

S/N	Participants	CSO/LGA	Phone Number	Signature
79	Nkurega Gustavus E	Abakaliki	08039951185	
80	Mbam Mavis A	Ebonyi	07068977289	
81	Nwoforfe Comfort C	Ebonyi	0806709208	
82	Kopurua Chinyere E	(122)	08100221184	
83	Nwoforfe Emmanuel Fimwika	Oba - Uku	0803758829	
84	Ibina John	1221	08139085609	
85	Linus OMOH	E22a	07064903220	
86	Akushi Sunday	E22a North	08184240599	
87	ABAEGBU NNANKEHONY	AFIKPO South	08165686321	

OF THE 2021 BUDGET:

S/No	Participants	CSO/LGA	Phone Number	Sign
88	ISABA, DAVID	AFIKPO SOUTH	07037290948	
89	Mr Okeke Chika	Asikpo South	08160563803	
90	Kenneth Obenwa	Asikpo South	08138759765	
91	Nwobor Godwin	1221	08029243577	
92	Rev. Eze Chijioke	Oba2ara	07082041597	
93	UCHOGA FRIDAY	IKWO	080822862059	
94	OBASI OKO C.	ERPA LGA	07030977087	
95	AMARAENI ARUA	EDDA	080674052407	

S/No	Participants	CSO/LGA	P Amount N P H M E	Sign
96	Victoria Be	SSS	0805092 44-03	[Signature]
97	Nneke Ephraim	State State	08037870675	[Signature]
98	Dr Sam Onyia	State State	08036664807	[Signature]
99	Igwue Joseph A.	LKWD	08034645787	[Signature]
100	MWIZI SIMON N	1221	07061167213	(RST)
101	Nwiba John. A	1221	08037983656	[Signature]

PAYMENTS OF ALLOWANCE TO PARTICIPATE TO EBONY STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION OF THE 2021 BUDGET; BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023.

ATTENDANCE TO EBONY STATE GOVERNMENT CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION
OF THE 2021 BUDGET:
BUDGET OF STABILIZATION AND CONSOLIDATION IN A RECESSION ON 25TH SEPTEMBER, 2023

S/No	Participants	CSO/LGA	Amount N- PHONE NUMBER	Sign
102	ABIA NG021 B.	IVD	08069113862	
103	Akyem David O.	OHAKWU	09071778342	David.
104	Nwanini James O	1221 LGA	0902217662	James
105	Iyaji Cornelius O	Abakaliki	08064921952	
106	OKOTE CHARLES U	IKWD	080256226238	
107	Anulu ELIZABETH AJA	OHAKWU LGA	07068805608	ed
108	Nwudele Samuel	1221 LGA	07061551795	Edy
109	IMO Okegi Oke	Asf, KPO	0706125035	Edy
110	Chie SCHOLASTICA CHINYE	IKWD	07031846672	Edy
111	Nwokpuru FIDELIS NDIANA	1221	08035957172	Edy
112	Nwosze Benedict C	E220 North L.G.A	08036118819	Edy
113	AGOMEZE, FIDELIA N.	ONICHA L.G.A	07036531803	Edy
114	NGWUTA JAMES	E220 North	0803666222	Edy
115	Igwu CHRISTIANA O.	Asf, KPO North	08035782729	Edy