

**REPORT OF THE
AUDITOR-GENERAL
ON THE FINANCIAL AND
PERFORMANCE AUDITS**

OF

**PRIMARY HEALTH CARE AND
BASIC EDUCATION SUB-SECTORS
FOR THE YEAR ENDED
31ST DECEMBER, 2025**

TO

**EBONYI STATE HOUSE OF
ASSEMBLY**

Performance Audit Report on the Basic Education and Primary Health Care Subsectors of the Government of Ebonyi State of Nigeria for the Year Ended 31st December, 2025

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1.0 INTRODUCTION

1.1 Scope of the Audit

This Performance Audit Report arose from audit activities carried out pursuant to section 125 subsection (2) of the Constitution of the Federal Republic of Nigeria, 1999, as amended. The audit activities reported are for the year ended 31st December, 2025. The report is on performance on the subsectors, Basic Education and Primary Health Care.

1.2 Methodology

For ministerial cost centres e.g. Primary Health Care Development Agency, performance audit activities are included in the programme for audit inspection visits while for parastatals e.g. Universal Basic Education Board, performance audit activities are part of the periodic audit checks as provided in the section of the constitution cited above.

In either case, performance audit activities for capital projects will include:

- an assessment of the process of procuring contractors/suppliers
- an assessment of contract documentation
- a review of the Bill of Quantities for construction/renovation projects
- a review of payments to contractors/suppliers vis-à-vis certificates of works achieved
- site visits to confirm claims in the certificate of works achieved

Project sites visited were selected on the basis of value of projects. Projects with higher financial values were considered first because of the propensity for higher losses to the Government and the people of the state in the eventuality of project failure.

2.0 FUNDING

2.1 Funding of the Recurrent Budget for Basic Education

For the year ended 31st December, 2025, the sum of **thirteen billion, eight hundred and nineteen million, nine hundred and fifty-seven thousand, three hundred and fourteen naira, twenty-one kobo (N13,819,957,314.21)** was released for Recurrent Expenditure in the Basic Education subsector by the State.

The amount for Recurrent Expenditure is made up of expenditure on:

	N
Salaries, Wages & Allowances	13,809,387,314.21
Other Recurrent Expenses	10,550,000.00
	13,819,937,314.21

The Salaries, Wages & Allowances is made up as follows:

	N
Salaries, Wages & Allowances	317,111,159.10
Basic Education Teachers' Salary	13,492,276,155.11
	13,809,387,314.21

The Basic Education 'Teachers' salaries were paid through the Local Government Councils at JAAC.

2.2 Funding of the Recurrent Budget for Primary Health Care

For the year ended 31st December, 2025 the state released the sum of **two billion, three hundred sixty-two million, four hundred and ninety-two thousand, four hundred and eleven naira, ninety-seven kobo (N2,362,492,411.97)** for Recurrent Expenditure in the Primary Health Care subsector.

The amount for Recurrent Expenditure is made up as follows:

	N
Salaries & Wages	2,345,492,411.97
Other Recurrent Expenditure	17,000,000.00
	2,362,492,411.97

The Salaries & Wages is made up as follows:

	N
Casual Workers Wages	47,920,000.00
Primary Health Care Workers (CONHESS)	2,297,572,411.97
	2,345,492,411.97

The Non Tangible Assets for which **thirty million naira (N30,000,000.00)** was expended is for the acquisition of Teaching Aids.

2.4 Funding of the Capital Budget for Primary Health Care

For the year ended 31st December, 2025, the state released a total of **eleven billion, four hundred and forty-eight million, three hundred and seventy-one thousand, four hundred and eighty-four naira, twenty-seven kobo (N11,448,371,484.27)** for Capital Expenditure in the Primary Health Care Subsector.

The Capital Expenditure release was for:

	N
Purchase of Fixed Assets	171,000,000.00
Construction of Fixed Assets	3,575,698,000.00
Rehabilitation of Fixed Assets	7,685,673,484.27
Acquisition of Non tangible Assets	16,000,000.00
	11,448,371,484.27

The Non Tangible Assets on which **sixteen million naira (N16,000,000.00)** was expended in 2025 is the cost of strengthening immunization activities in the state in 2025.

3.1 Recurrent Budget Performance on Basic Education and Primary Health Care

Budget Performance on Basic Education and Primary Health Care subsectors for the year ended 31st December, 2025 are detailed in the tables below:

Table 1 – Recurrent Expenditure Budget Performance: Basic Education

	Actual 2025 (N)	Final Budget 2025 (N)	Variance (N)	% Performance
Salaries, Wages & Allowances	317,111,159.10	320,000,000.00	2,888,840.90	99.10
Basic Education Teacher	13,492,276,155.11	11,892,813,720.20	(1,594,462,434.91)	113.40
Other Recurrent Costs	10,550,000.00	61,800,000.00	51,250,000.00	17.07
	13,819,937,314.21	12,279,613,720.20	(1,540,323,594.01)	112.54

Overall Recurrent Expenditure budget performance on Basic Education amounted to **thirteen billion, eight hundred and nineteen million, nine hundred and thirty-seven thousand, three hundred and fourteen naira, twenty-one kobo (N13,819,937,314.21)** representing 112.54% of the budget of **twelve billion, two hundred and seventy-nine million, six hundred and thirteen thousand, seven hundred and twenty naira, twenty kobo (N12,279,613,720.20)** for the year. An over-expenditure of

12.54% or **one billion, five hundred and forty million, three hundred and twenty-three thousand, five hundred and ninety-four naira, one kobo (N1,540,323,594.01).**

The over expenditure of Recurrent Expenditure budget arose from a 13.40% (N1,594,462,434.91) over expenditure of the budget for Basic Education Teachers' Salaries. No official response had been received by audit regarding the overspending on salary as the payment of Basic Education Salaries is the responsibility of Local Government Councils between which the Audit has little direct communication.

It is however my considered opinion that with a Standard Deviation of 13.40% on Basic Education Teachers' Salaries budget, the budgeting process at the level needs fine tuning.

Other Recurrent Costs (Overheads) performed at 17.07% as **ten million, five hundred and fifty thousand naira (N10,550,000.00)** was spent out of a budget of **sixty-one million, eight hundred thousand naira (N61,800,000.00).**

Budget Performance at key cost centres (UBEB, Agency for Mass Literacy, etc) stood at 99.10% for the year.

Table II - Recurrent Expenditure Budget Performance: Primary Health Care

	Actual 2025 (N)	Final Budget 2025 (N)	Variance (N)	% Performance
Casual Workers Wages	47,920,000.00	48,000,000.00	80,000.00	99.83
Primary Health Care Salaries	2,297,572,411.97	3,471,581,918.65	1,174,009,506.68	66.18
Other Recurrent Costs	17,000,000.00	50,830,000.00	33,830,000.00	33.44
	2,362,492,411.97	3,570,411,918.65	1,207,919,506.68	66.17

Overall Recurrent Expenditure budget performance on Primary Health Care was **two billion, three hundred and sixty-two million, four hundred and ninety-two thousand, four hundred and eleven naira (N2,362,492,411.97)** out of a total budget of **three billion, five hundred and seventy million, four hundred and eleven thousand, nine hundred and eighteen naira, sixty-five kobo (N3,570,411,918.65)**. This represents 66.17% budget performance.

While Casual Workers Wages performed at 99.83%, Primary Health Care Workers Salaries i.e. Salaries at the PHC cost centres performed at 66.18%.

Other Recurrent Costs (Overheads) performed at 33.44% i.e. **seventeen million naira (N17,000,000.00)** spent out of a budget of **fifty million, eight hundred thousand naira (N50,800,000.00)** for the year,

3.2 Capital Budget Performance on Basic Education and Primary Health Care

Budget Performance on Basic Education and Primary Health Care Subsectors for the year ended 31st December, 2025 are detailed in the tables below:

Table 1: Capital Budget Performance: Basic Education

Activity	Actual 2025 (N)	Final Budget 2025 (N)	Variance (N)	% Performance
Purchase of Fixed Assets	1,133,701,563.65	2,330,870,000.00	1,197,168,436.35	48.64
Construction of Fixed Assets	11,957,843,000.13	13,813,000,000.00	1,855,156,999.07	86.57
Rehabilitation of Fixed Assets	0.00	110,000,000.00	110,000,000.00	0.00
Acquisition of Non Tangible Asset	30,000,000.00	573,900,000.00	543,900,000.00	5.23
	13,121,544,563.78	16,827,770,000.00	3,706,225,436.22	77.98

Overall Capital Budget performance for the year stood at 77.97% i.e. **thirteen billion, one hundred and twenty-one million, five hundred and forty-four thousand, five hundred and sixty-three naira, seventy-eight kobo (N13,121,544,563.78)** actual expenditure out of a **sixteen billion, eight hundred and twenty-seven million, seven hundred and seventy thousand naira (N16,827,770,000.00)** total Capital Budget on Basic Education.

No Basic Education Asset was Rehabilitated in the year. The **one hundred and ten million naira (N110,000,000.00)** provided for Rehabilitation of Fixed Assets therefore was not utilized.

Of the **five hundred and seventy-three million, nine hundred thousand naira (N573,900,000.00)** provided for Non Tangible Assets (Teaching Aids etc) only **thirty million naira (N30,000,000.00)** or 5.23% of budget was utilized.

Purchase of Fixed Assets performed at 48.64% i.e. **one billion, one hundred and thirty-three million, seven hundred and one thousand, five hundred and sixty-three naira, sixty-five kobo (N1,133,701,563.65)** spent out of a total budget of **two billion, three hundred and thirty million, eight hundred and seventy thousand naira (N2,330,870,000.00)**.

Construction of Fixed Assets posted the best performance in the year of 86.57% as **eleven billion, nine hundred and fifty-seven million, eight hundred and forty-three thousand naira (N11,957,843,000.00)** was spent out of a budget of **thirteen billion, eight hundred and thirteen million naira (N13,813,000,000.00)**.

Table II – Capital Budget Performance: Primary Health Care

Activity	Actual 2025 (N)	Final Budget 2025 (N)	Variance (N)	% Performance
Purchase of Fixed Assets	171,000,000.00	1,044,154,800.00	873,154,800.00	16.38
Construction of Fixed Assets	3,575,698,000.00	6,264,500,000.00	2,688,802,000.00	57.08
Rehabilitation of Fixed Assets	7,685,673,484.27	7,891,413,000.00	205,739,515.73	97.39
Acquisition of Non Tangible Asset	16,000,000.00	415,445,200.00	399,445,200.00	3.85
	11,448,371,484.27	15,615,513,000.00	4,167,141,515.73	73.31

Capital Budget performance on Primary Health Care for the year ended 31st December, 2025 amounted for **eleven billion, four hundred and forty-eight million, three hundred and seventy-one thousand, four hundred and eighty-four naira, twenty-seven kobo (N11,448,371,484.27)** out of a total capital budget of **fifteen billion, six hundred and fifteen million, five**

hundred and thirteen thousand naira (**₦15,615,513,000.00**). This represents 73.31% budget performance.

Acquisition of Non Tangible Asset which is the outlay for immunization and other such public health services performed at a paltry 3.85%. The sum of **three hundred and ninety-nine million, four hundred and forty-five thousand, two hundred naira (₦399,445,200.00)** out of a budget of **four hundred and fifteen million, four hundred and forty-five thousand, two hundred naira (₦415,445,200.00)** was not utilized in the year.

Similarly, "Purchase of Fixed Assets" which include among Other items, the purchase of HIV Test Kits, Pharmaceuticals for the 171 Selected health facilities performed at just 16.38%. Out of a total outlay of **one billion and forty-four million, one hundred and fifty-four thousand, eight hundred naira (₦1,044,154,800.00)** only **one hundred and seventy-one million naira (₦171,000,000.00)** was spent during the year while the balance of **eight hundred and seventy-three million, one hundred and fifty-four thousand, eight hundred naira (₦873,154,800.00)** was unutilized.

For "Construction of Fixed Assets", **three billion, five hundred and seventy-five million, six hundred and ninety-eight thousand naira (₦3,575,698,000.00)** was expended out of a budget of **six billion, two**

hundred and sixty-four million, five hundred thousand naira (N6,264,500,000.00) representing a performance of 57.08%. It is noteworthy that the expense on construction of Assets was made on one project item, the installation of four MRI machines for which a budget of **five billion, seven hundred million naira (N5,700,000,000.00)** was made for the year.

“Rehabilitation of Fixed Assets” had the best budget performance in the year. Out of an Outlay of **seven billion, eight hundred and ninety-one million, four hundred and thirteen thousand naira (N7,891,413,000.00)**, the sum of **seven billion, six hundred and eighty-five million, six hundred and seven-thousand, four hundred and eighty-four naira, twenty-seven kobo (N7,685,673,484.27)** representing 97.39% of budget was expended in the year.

The driving force behind the performance on “Rehabilitation of Fixed Assets” is the IMPACT project to rehabilitate 96 Public Health Centres (32 per Senatorial District). The IMPACT project was supported by the World Bank and achieved 100% budget performance as the Revised Budget is equal to the **seven billion, six hundred and eighty-five million, six hundred and seventy-three thousand, four hundred and eighty-four naira, twenty-seven kobo (N7,685,673,484.27)** spent on “Rehabilitation of Fixed Assets”.

4.0 OBSERVATION

4.1 Site Visits

Audit inspected projects in 20 sites for Basic Education projects and 15 sites for Primary Health Care projects

The choice of projects to be inspected was made based on project values for Basic Education Projects. For Primary Health Care projects, 15 project sites were randomly selected from the universe of 96 Primary Health Care Centres (PHCs). The size of the sample was limited by the Audits access to logistics for movement to sites

4.2 The process leading to award of contracts was also examined. For the Basic Education Projects Open Domestic Bidding method was used and the process was documented through the state's OCDS platform.

For Primary Health Care projects which were supported by the World Bank, Audit is satisfied that selection method and process is in conformity with agreed covenants with the donor organizations.

4.3 Observations from Site Visits

For the Basic Education Projects:

- (i) As at the time of Audit visit, none has been completed

AUDIT CERTIFICATE

I have carried out the Performance Audit of the Basic Education and Primary Health Subsectors of the Government of Ebonyi State Nigeria for the year ended 31st December, 2025. The audit was conducted pursuant to section 125 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and section 13 of Ebonyi State Public Sector Law, 2021, (as amended).

The audit was conducted in accordance with the International Standard on Auditing (ISA) and the International Standards of Supreme Audit Institutions (ISSAI) as issued by the International Organization of Supreme Audit Institution (INTOSAI) as the Standards relate to Performance Audit.

In the course of the audit, I evaluated the adequacy of the information presented in the State Quarterly Budget Implementation Report, received and evaluated other information from operators in the Basic Education and Primary Health Care Subsectors, reviewed the contracting process in the Subsectors and inspected projects carried out in the subsectors in the year ended 31st December, 2025.

In my opinion and to the best of my knowledge, the Quarterly Budget Implementation Report and data received from operators both inside and outside Basic Education and Primary Health Care cost centres show a true and fair view of performance in the Subsectors as detailed in the report accompanying this certificate for the year ended 31st December, 2025.



Ekuma, A.N. (Esq)
Auditor-General
Ebonyi State

29th June, 2026

UNIVERSIAL BASIC EDUCATION BOARD (FIRST QUARTER OCDS 2025 2)

ADDRESS OF PROCURING ENTITY: EBONYI STATE GOVERNMENT

SECRETARIAT CENTENARY CITY, ABAKALIKI

S/N	CONTRACT DESCRIPTION	LOTS NO.	PHONE NUMBER	EMAIL ADDRESS	CONTRACTORS NAME	CONTRACT REF. NO.	SELECTION METHOD	NAMES OF ALL BIDDERS AND PROPOSED PRICES			NAME OF SUCCESSFUL BIDDER	NUMBER OF EMPLOYEES	ASSET (NAIRA)	CONTRACT PRICE	DATE OF ADVT.	DATE OF BID OPENING	DATE OF AWARD	PROJECT DURATION	% COMPLETION
								Names of all Bidders that Participated	all Bid Prices as Read at Bid Opening	all Bid Price as Evaluated									
1	SUPPLY OF DESK TOP COMPUTERS UBEB Head Quarters		803468 4399		P-Excel Global Tech. Nig. Ltd.	UBEC/SUBEB / EQP/1-1,001 /2023	OPEN DOMESTIC BIDDING (ODB)	P-Excel Global Tech. Nig. Ltd. EZE AGU FECH & SONS NIG. LTD CHESNEY MEGA NIG. LTD ELDEFLOCH RESOURCES NIG. LTD	214,950,000 156,556,400 198,198,000 156,556,400	214,950,000 156,556,400 198,198,000 156,556,400	P-Excel Global Tech. Nig. Ltd.	6	400,000,000.00	214,950,883.705	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY .2025	4MONTHS	80%
2	REHABILITATION / RENOVATION OF 2 NOS STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, CPS Anumocha, Okpuitumo Ikwo LGA	13	905329 4124		Elvida Engineering Ltd.	UBEC/SUBEB / RN/002 /2023	OPEN DOMESTIC BIDDING (ODB)	(i)VAST STAR GLOBAL SERV. LTD (ii)Elvida Engineering Ltd.	(i)271,782,614.82 (ii)166,938,000.5	(i)271,782,614.82 (ii)166,938,000.5	Elvida Engineering Ltd.	5	350,000,000	166,852,134.015	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY .2025	4MONTHS	70%

3	REHABILITATION / RENOVATION OF 2 NOS STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Unity Primary School, Inyima Amuzu Ezza South LGA	12	806384 2146	Emenaik multipurpose Company Nig.Ltd	UBEC/ SUBEB / RN/00 1 /2023	OPEN DOMESTIC BIDDING (ODB)	(i)Emenaik multipurpose Company Nig.Ltd (ii)CHINWOKE GLOBAL NIG. LTD	(i)166,838,850.2 (ii)165,883,137.63	(i)166,838,850.2 (ii)165,883,137.63	Emenaik multipurpose Company Nig.Ltd	11	185,000,000.00	166,852,134.015	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	70%
4	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, CPS Ndiaguazu Nsokkara, Ezza South LGA	11	803250 3168	Oshia Princely Concept Ltd.	UBEC/ SUBEB / RN/00 11 /2022	OPEN DOMESTIC BIDDING (ODB)	Oshia Princely Concept Ltd. DE-DOMINANCE FURN LTD	(i)160,208,500.75 (ii)203,187,468.98	(i)160,208,500.75 (ii)203,187,468.98	Oshia Princely Concept Ltd.	19	200,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	65%
5	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, CENTRAL SCHOOL, Umuezeke oka, Ezza North LGA	10	9017436 236	Pentecost International Ltd.	UBEC/ SUBEB / NC/01 0/2023	SELECTIVE INTERNATIONAL BIDDING (SIP)	(i)KEMACON GLOBAL SERV.NIG LTD (ii)Pentecost International Ltd.	(i)213,187,468.98 (ii)160,056,000	(i)213,187,468.98 (ii)160,056,000	Pentecost International Ltd.	15	213187468.98 16005600	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	70%


6	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, CPS Ugalaba Okposhi Umuogharu Ezza North LGA	9	8037407269	Exclusive Ken Smart Project Ltd.	UBEC/SUBEB / NC/009/2023	DIRECT PROCUREMENT BIDDING (DPB)	(i)KELEMIC H CONST. NIG LTD (ii)CADWIS INT'L LTD (iii)Exclusive Ken Smart Project Ltd. (iv)A1 EDEN GARDEN INVEST.LTD	159,651,363.52 159,564,845.48 160,005,000.2 201,553,140.7	159,651,363.52 159,564,845.48 160,005,000.2 201,553,140.7	Exclusive Ken Smart Project Ltd.	13	250,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONTHS	65%
7	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Isiamaise Community Primary School, Ugwoma Ndioke Afikpo LGA	8	<u>9065453002</u>	Fab Anieh Nig. Ltd.	UBEC/SUBEB / NC/008/2023	DIRECT PROCUREMENT BIDDING (DPB)	(i)SONEC PROTECH LTD (ii)OPTION SIX NIG. LTD (iii)K-N-K ENGINEERING LTD (iv)Fab Anieh Nig. Ltd.	(i)166,071,521.77 (ii)256,604,762 (iii)251,765,855.52 (iv)160,452,350	(i)166,071,521.77 (ii)256,604,762 (iii)251,765,855.52 (iv)160,452,350	Fab Anieh Nig. Ltd.	16	300,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONTHS	70%
8	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Igboeze Township School, Ekoli Edda LGA	7	8056210886	Tzurriel Alpha Resources Ltd	UBEC/SUBEB / NC/007/2023	DIRECT PROCUREMENT BIDDING (DPB)	(i)DAN JOS ENGINEERING SERV. (ii)TYNOALE RES. NIG. LTD (iii)Tzurriel Alpha Resources Ltd	(i)200,721,364.48 (ii)179,354,222 (iii)160,256,090	(i)200,721,364.48 (ii)179,354,222 (iii)160,256,090	Tzurriel Alpha Resources Ltd	18	400,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONTHS	70%

9	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Ogbala Community Primary School Ogbala Ebonyi LGA	6	8065193 340	ESB-Amaken Project Nig. Ltd	UBEC/ SUBEB / NC/00 6/2023	DIRECT PROCUREMENT BIDDING (DPB)	(i)JUSTGOD CONST.NIG. LTD (ii)ESB-Amaken Project Nig. Ltd	(i)172,924,769.83 (ii)160,020,500	(i)172,924,769.83 (ii)160,020,500	ESB-Amaken Project Nig. Ltd	22	500,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	67%
10	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, St. Patricks Primary School, Kpirikpiri, Ebonyi LGA	5	803741 2603	Groundfox Design & Construction Nig. Ltd	UBEC/ SUBEB / NC/00 5/2023	DIRECT PROCUREMENT BIDDING (DPB)	Groundfox Design & Construction Nig. Ltd YOUNG STEVO ENT.LTD ELDEFLOCH RESOURCES NIG. LTD	160,055,090 246,282,268.46 157,249,511.7	160,055,090 246,282,268.46 157,249,511.7	Groundfox Design & Construction Nig. Ltd	14	170,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	80%
11	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Ozziza Central School, Afikpo North LGA	4	8023884 014	NC & S Johnson Global Ltd.	UBEC/ SUBEB / NC/00 4/2023	SELECTIVE INTERNATIONAL BIDDING (SIP)	(i)EZE AGU FECH & SONS NIG. LTD (ii)NC & S Johnson Global Ltd. (iii)P-EXCEL GLOBAL TECH NIG. LTD	157,249,511.7 160,010,050.8 279,962,271.55	157,249,511.7 160,010,050.8 279,962,271.55	NC & S Johnson Global Ltd.	15	600,000,000.00	160,000,098.76	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	65%	

12	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Amuro/Mg bom Community Primary School, Afikpo North LGA	3	7066065588	Eldeflochi Resources Nig. Ltd	UBEC/SUBEB / NC/003 /2023	DIRECT PROCUREMENT BIDDING (DPB)	(i)KEMACON GLOBAL SERV.NIG LTD (ii)WIZDELIGHT INTEGRATED SERV. LTD (iii)SONEC PROTECH LTD (iv)SAAR NIG. LTD (v)Eldeflochi Resources Nig. Ltd	(i)170,944,675.54 (ii)237,196,250.1 (iii)166,071,521.77 (iv)157,842,535.7 (v)160,008,900	(i)170,944,675.54 (ii)237,196,250.1 (iii)166,071,521.77 (iv)157,842,535.7 (v)160,008,900	Eldeflochi Resources Nig. Ltd	20	250,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY ,2025	4MONTHS	70%
13	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Nkaliki Community Primary School, Along EBSHA Road Abakaliki LGA	2	7030990029	Angele Standard Ltd.	UBEC/SUBEB / NC/002 /2023	DIRECT PROCUREMENT BIDDING (DPB)	(i)CHESNEY MEGA NIG. LTD (ii)EZE AGU FECH & SONS NIG. LTD (iii)Angele Standard Ltd. (iv)BAROBEL GLOBAL CONCEPT NIG LTD (v)IFYNETO CHRIOGA GLOBAL SERV. LTD	(i)157,842,535.7 (ii)157,842,535.7 (iii)160,020,000.5 (iv)157,249,511.7 (v)157,842,535.7	(i)157,842,535.7 (ii)157,842,535.7 (iii)160,020,000.5 (iv)157,249,511.7 (v)157,842,535.7	Angele Standard Ltd.	10	300,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY ,2025	4MONTHS	50%
14	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOM BLOCK, OFFICES AND TOILETS, Ezikwo Road Primary School Abakaliki LGA	1	8033246662	Eddyhen Construction Ltd	UBEC/SUBEB / NC/001/2023	DIRECT PROCUREMENT BIDDING (DPB)	(i) Eddyhen Construction Ltd (ii) VIVANNA NIG. LTD (iii) CHESNEY MEGA NIG. LTD	(i)160,005,098.45 (ii)222,674,199.74 (iii)157,842,535.7	(i)160,005,098.45 (ii)222,674,199.74 (iii)157,842,535.7	Eddyhen Construction Ltd	13	400,000,000.00	160,000,098.76	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY ,2025	4MONTHS	65%

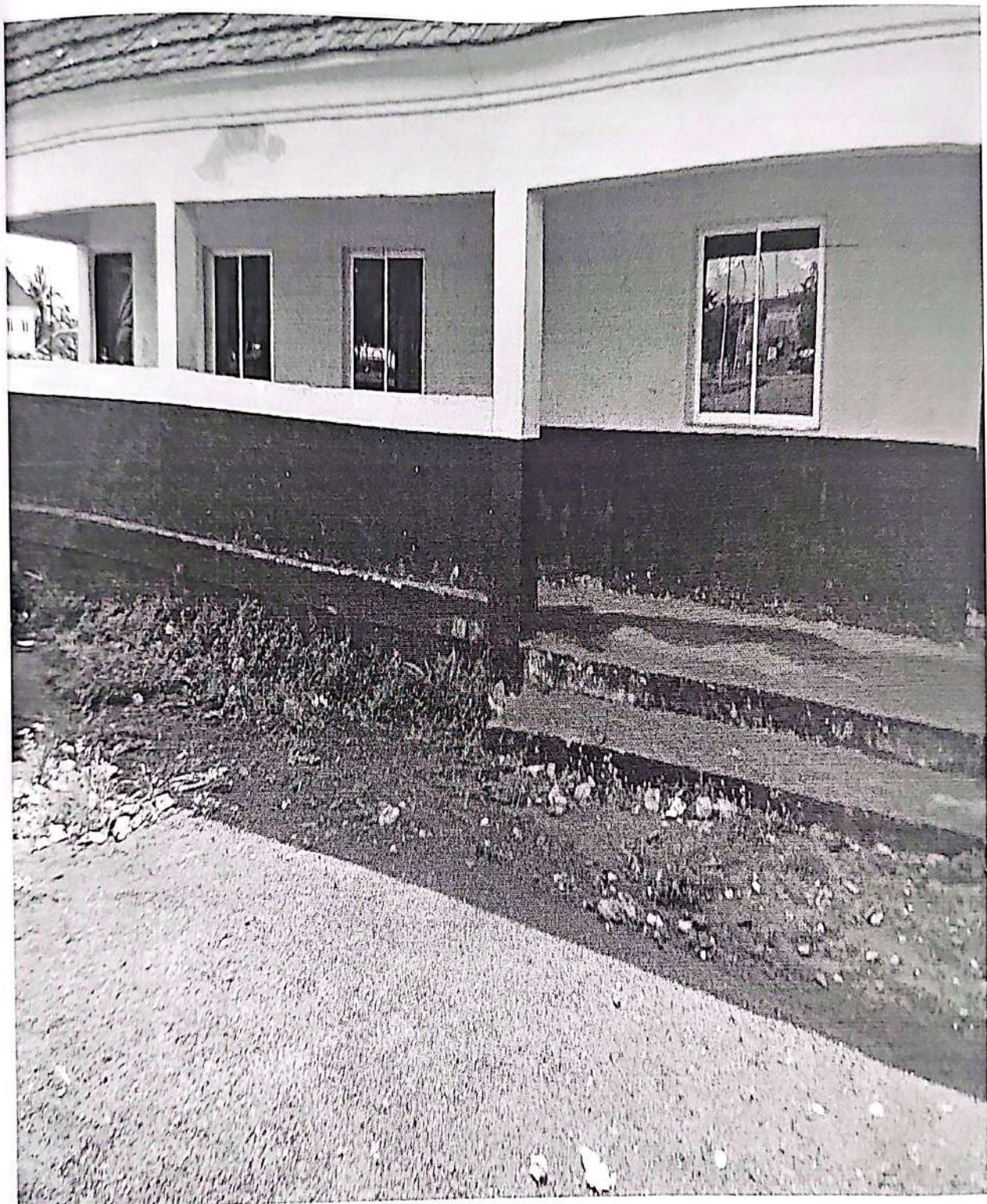
15	SUPPLY OF FURNITURE UBEB Head Quarters	17	803696 9909	Eddyhen Construction Ltd	UBEC/ SUBEB / FURN/ 001-860 /2023	OPEN DOMESTIC BIDDING (ODB)	Eddyhen Construction Ltd LE NJEMENI NIG. LTD IFYNETOCH RIOGA GLOBAL SERV. LTD	73,864,500 64,500,000 64,500,000	73,864,500 64,500,000 64,500,000	9	200,000,000.00	73,864,940.036	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	67%
16	REHABILITATION / RENOVATION AND EQUIPPING SCHOOL LIBRARY, St. Patrick's Primary School Kpirikpiri Ebonyi LGA	16	706800 7922	HAVILAND RIVER GLOBAL SERV. LTD	UBEC/ SUBEB / RN/005/2023	OPEN DOMESTIC BIDDING (ODB)	HAVILAND RIVERS GLOBAL SERV. LTD ELDEFLOCH RESOURCES NIG. LTD JAMKLEFGE OCONSULT LTD	43,290,000.2 46,538,040.00 60,893,536.25	43,290,000.2 46,538,040.00 60,893,536.25	7	100,000,000.00	43,297,221.33	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	100%
17	REHABILITATION / RENOVATION AND EQUIPPING SCHOOL LIBRARY, Central School, Umuezeoka, Ezza North LGA	15	706800 7922	Moxeg Consult Ltd	UBEC/ SUBEB / RN/004/2023	OPEN DOMESTIC BIDDING (ODB)	(i)Moxeg Consult Ltd (ii)BARNAS RES.SERV.LTD (iii)ALCOND VENT. LTD	(i)43,255,000 (ii)72,213,286.25 (iii)185,676,698.01	(i)43,255,000 (ii)72,213,286.25 (iii)185,676,698.01	4	140,000,000.00	43,297,221.33	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	65%
18	REHABILITATION / RENOVATION AND EQUIPPING SCHOOL LIBRARY, CP 5 Anumocha Okpuitumo Ikwo LGA	14	706800 7922	Mosaku Ltd.	UBEC/ SUBEB / RN/003/2023	OPEN DOMESTIC BIDDING (ODB)	IFYNETOCH RIOGA GLOBAL SERV. LTD ELDEFLOCH RESOURCES NIG. LTD EZE AGU FECH & SONS NIG. LTD Mosaku Ltd. VIVANNA NIG. LTD	2,119,900 2,119,900 2,119,900 43,295,500.5 77,683,699.63	2,119,900 2,119,900 2,119,900 43,295,500.5 77,683,699.63	6	100,000,000	43,297,221.33	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONT HS	70%

19	CONSTRUCTIONS OF 13 NOS OF MOTORIZED BOREHOLE WITH OVERHEAD TANK, Amuro/Mg bom Community Primary School Afikpo North	20	8034773482	Orajim Nig. Ltd	UBEC/SUBEB / W&S/ 003 /2023	DIRECT PROCUREMENT BIDDING (DPB)	IFYNETO CHRIOGA GLOBAL SERV. LTD ELDEFLO CH RESOUR CES NIG. LTD ORAJIM NIG. LTD BAROBEL GLOBAL CONCEPT NIG LTD KATAME GOS AFRICA LTD EZE AGU FECH & SONS NIG. LTD AMALIGHT REALTIES CO. LTD	2,119,900 2,119,900 0 6,692,000 0 3,150,000 0 6,333,500 0 2,119,900 0 6,333,500 0	2,119,900 0 2,119,900 0 6,692,000 0 3,150,000 0 6,333,500 0 2,119,900 0 6,333,500 0	Orajim Nig. Ltd	10	25,000,000.00	6,442,084.43	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONTHS	70%
20	CONSTRUCTIONS OF 13 NOS OF MOTORIZED BOREHOLE WITH OVERHEAD TANK, Ozziza Central School, Afikpo North LGA	21	8023884014	Orajim Nig. Ltd	UBEC/SUBEB / W&S/ 004 /2023	DIRECT PROCUREMENT BIDDING (DPB)	KATAME GOS AFRICA LTD ORAJIM NIG. LTD AMALIGHT REALTIES CO. LTD	6,333,500 0 6,333,500 0 6,692,000 0	6,333,500 0 6,333,500 0 6,692,000 0	Orajim Nig. Ltd	5	34,000,000.00	6,442,084.43	12TH DECEMBER, 2024	17TH FEBRUARY 2025	20TH FEBRUARY 2025	4MONTHS	70%



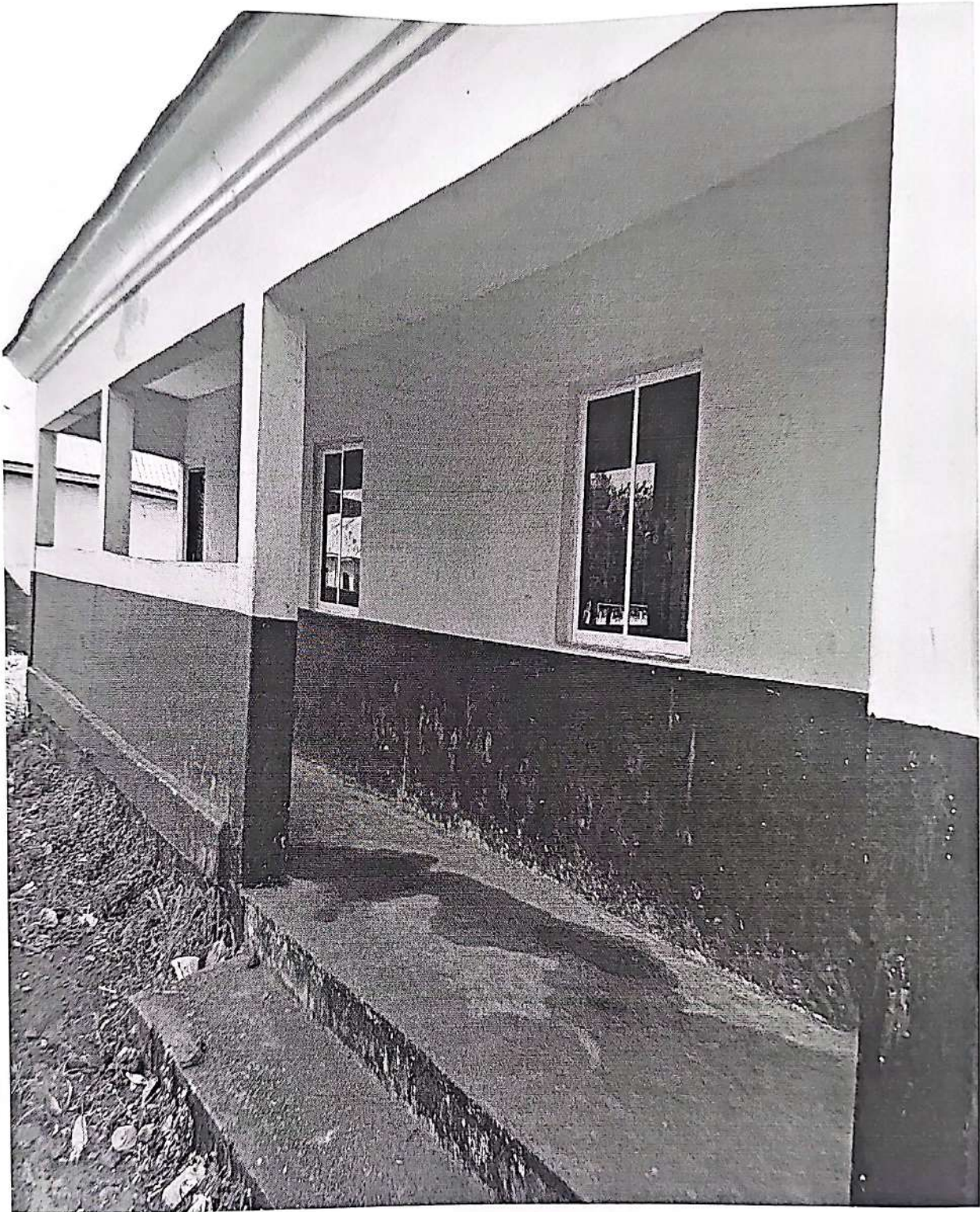
ST. PATRICKS KPIRIKPIRI
URBAN SCHOOL I AND II
EBONYI LOCAL GOVT. AREA
UGBODO
EBONYI STATE

Front View



Ebonyi State Library at St. Patrick Kpiri-Kpiri, Urban School I and II Ebobyi L.G.A., Ugbodo, Ebonyi State

Side View



Ebonyi State Library at St. Patrick Kpiri-Kpiri, Urban School I and II Ebobyi L.G.A., Ugbodo, Ebonyi State

Side View



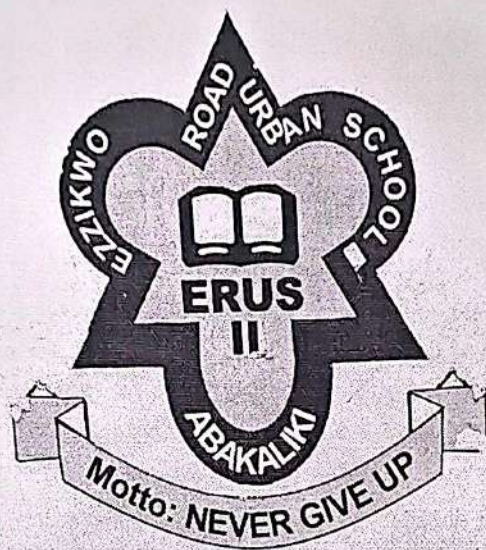
**School Block at St. Patrick Kpiri-Kpiri, Urban School I and II
Ebonyi L.G.A Ugbodo, Ebonyi State**

Front View



**School Block at St. Patrick Kpiri-Kpiri, Urban School I and II
Ebobyi L.G.A., Ugbodo, Ebonyi State**

EZZIKWO ROAD URBAN PRIMARY SCHOOL ABAKALIKI



itiative

Side View



**School Block at Ezzikwo Road Urban Primary School
Abakaliki, Ebonyi State**

Front View



**School Block at Ezzikwo Road Urban Primary School Abakaliki,
Ebonyi State**

29th June, 2026

The Rt. Hon. Speaker,

Through:

The Clerk,
Ebonyi State House of Assembly,
Nkaliki Road,
Abakaliki.

The Rt. Hon. Speaker Sir,

**SUBMISSION OF 2025 FINANCIAL & PERFORMANCE
AUDITS REPORT**

Enclose herewith are ten (10) copies of the Financial and Performance Audits Report for Primary Health Care and Basic Education Sub-sector. Report for the year ended 31st December, 2025.

Humbly Submitted.



Ekuma A.N. (CNA)
Auditor-General
Ebonyi State

I received by Chinyere
Ekechukwu Sec. to Clerk
Clerk
30/6/2026