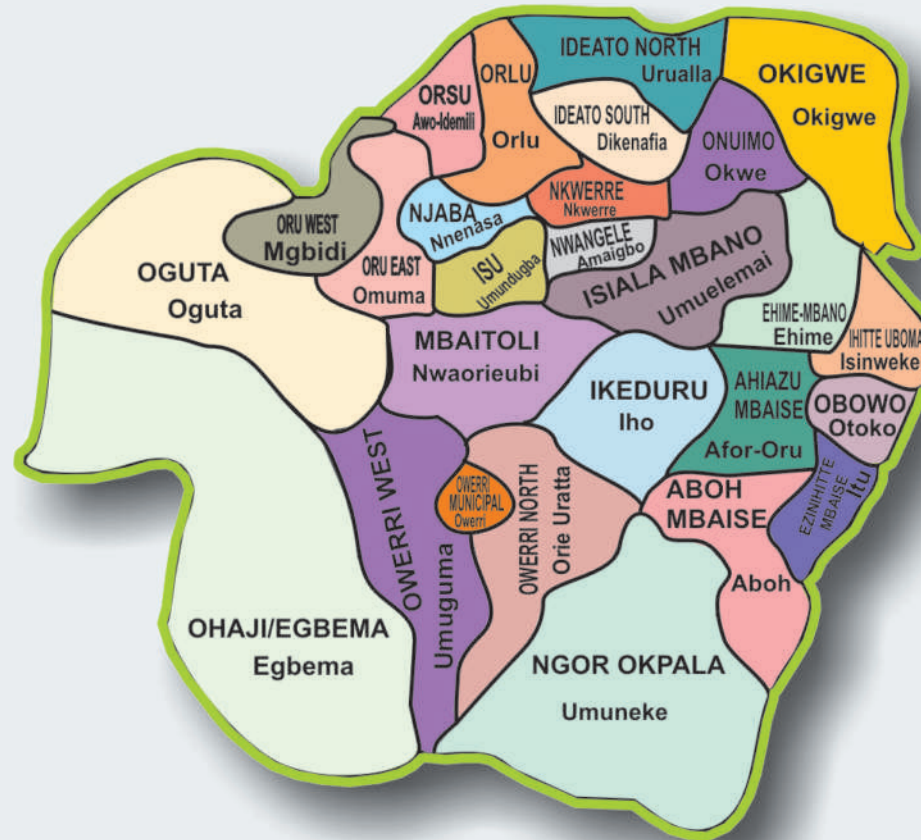




## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019





**IMO STATE GOVERNMENT**  
**REPORT OF**  
**THE AUDITOR-GENERAL**  
**ON THE ACCOUNTS OF**  
**IMO STATE OF NIGERIA**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**





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## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

The Accounts of the Government of Imo State of Nigeria for the year ended 31st December, 2019, have been examined in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 as amended.

### Responsibility for the Financial Statements

In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004, the Accountant-General of the state is responsible for the preparation of the Financial Statements of the State. The Accountant-General has thus prepared and submitted to me for audit, the Financial Statements as reproduced at annexure 1 of my Report, in accordance with Section 24 of the Finance (Control and Management) Act LFN 2004 and Section 125(4) of the Constitution of the Federal Republic of Nigeria 1999 as amended. The receipts and payments stated therein are in consonance with the warrants issued for the accounting period under review. The Financial Statements comply with the requirements of International Public Sector Accounting Standards (IPSAS) and reflect the financial position of Imo State Government as at 31st December, 2019

### Opinion

I have obtained all the information and explanations that I required and as a result of my audit, in my opinion, the accounting books and records were properly maintained so as to form the basis for the Statement of Assets and Liabilities, as at 31st December 2019 and the Consolidated Revenue Fund together with the supporting Statements for the year ended on that date. In my opinion the Financial Statements gave a true and fair view of the state of affairs of the Government of Imo State as at 31st December, 2019 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report.

**Osuji, E. O.** FCNA, FCTI, FCAI  
Auditor-General  
Imo State

Office of the Auditor-General of the State,  
State Audit Headquarters,  
P.M.B. 1178, Owerri,  
Imo State.



## **SECTION A**

### **1.0 INTRODUCTION**

I am required by Section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 to submit my Report on the audit of the Accountant-General's Financial Statements to the House of Assembly, within 90 days of the receipt of the Statements from the Accountant-General of the Federation. The Financial Statements of the state for the year ended 31<sup>st</sup> December, 2019 was submitted to me by the Accountant-General of the state on 187<sup>th</sup> May, 2020. In accordance with Sections 125(2) and (4), I have examined and certified the accounts, subject to the comments and observations contained in this Report.

#### **1.1 Government Statutory Corporations, Companies, Commissions, etc.**

In accordance with Section 125(3) (b) of the 1999 Constitution, the annual accounts and auditor's reports of the parastatals shall be submitted to me for my comments. Most of the government Corporations, Companies and Commissions have not submitted their audited accounts for 2019 to me. The flagrant violation of this constitutional obligation by these Parastatals has continued unabated. This is quite worrisome. I therefore enjoin the Public Accounts Committees to assist in enforcing strict compliance with this important Constitutional provision.

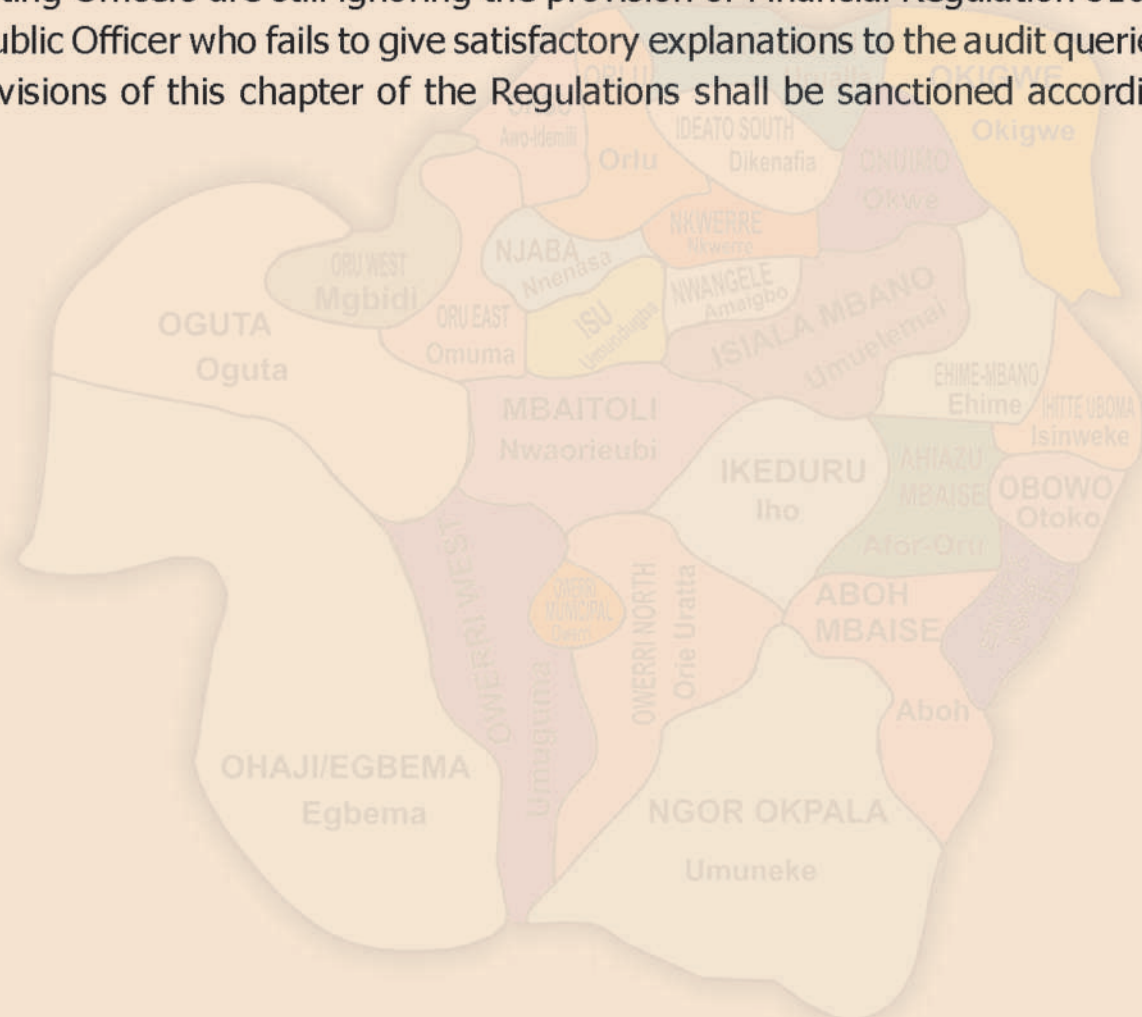
#### **1.2 Response To Audit Queries**

Significant improvement has continued to be recorded in the attitude of Ministries, Departments and Agencies to audit queries emanating from my Office. The MDAs seem to have been jolted to their responsibilities by the regular summons for appearance before the Public Accounts Committees of the State House of assembly to defend audit queries raised against them by my Office. This is a tremendous improvement over the situation in the past where no responses were received to my observations.





However, some Accounting Officers are still ignoring the provision of Financial Regulation 3101 which stipulates that Any Accounting Officer or Public Officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of this chapter of the Regulations shall be sanctioned accordingly as provided for in the chapter.





## **Auditor-General's Certificate**

The Accountant-General is responsible for the preparation of the Financial Statements of the State Government for each financial year in compliance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 and the Finance (Control and Management) Act of 1958 as amended.

In preparing the account, the Accountant-General is expected to select suitable accounting policies and apply them consistently. The accounts should be prepared on a going concern basis. The Accountant-General is also responsible for ensuring that proper books of accounts are kept and that internal control procedures are maintained in order to safeguard the assets, detect and prevent fraud and other irregularities.

In compliance with section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria as amended. It is my responsibility as the Auditor-General to form and express an independent opinion, based on my audit, on the financial statements prepared by the Accountant-General.

### **BASIS OF OPINION**

I conducted my audit in compliance with the relevant laws of the Federal Republic of Nigeria and in accordance with Public Sector Auditing Standards. These standards require that I plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosures in the Financial Statements. It also includes an assessment of the Accounting Principles used and significant judgments made by the Accountant-General in the preparation of the accounts and an evaluation of the overall adequacy of the presentation of information in the Financial Statements. I planned and performed such audit procedures so as to obtain all the information and explanations, which I considered necessary for the purpose of my audit. I examined the records kept at the Treasury Headquarters, all Sub-Treasuries, and other relevant arms of Government. The audit provided me with a reasonable basis for an independent opinion.

### **OPINION**

In my opinion, the Financial Statements, which are in agreement with the books and returns, give a true and fair view of the financial position of the Government of Imo State for the period ended **31<sup>st</sup> December 2019** (subject to the observations contained in my report for the period).

OFFICE OF THE AUDITOR-GENERAL,  
STATE AUDIT HEADQUARTERS,  
PMB 1178, OWERRI, IMO STATE.  
JULY, 2020

**Osuji, Ebenezer O.**, FCTI, FCNA, FCAI  
AUDITOR-GENERAL  
IMO STATE





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### SECTION B GENERAL OBSERVATIONS

#### 2.1 INTERNAL CONTROL MECHANISM

It was observed during the period under review that none of the internal Auditors in the Ministries, Departments and Agencies sent in any Audit report to this office. It was also observed that many Ministries, Department and Agency do not have Internal Auditors again. This may reduce the effectiveness and efficiency of the Internal Auditor and thus certain Internal controls may be disregarded. Thirdly, it was observed, during the year under review that some few heads of MDAs found it intolerable to allow due process to be followed by accounting staff of their Ministries before funds were paid out.

#### 2.2 VALUE FOR MONEY AUDIT

Value for money audit involves Project monitoring and evaluation. It is an aspect of Audit known as performance audit. Performance audit ensures that economy, efficiency and effectiveness of government related projects are maintained. In pursuance to this, the Financial Instruction and other Extant Rules provided that copies of contract accompanied by a copy of Tenders Board recommendation should be forwarded to the Auditor-General to ensure that the projects are monitored and reported upon. Contrary to the above provision, the required documents are not forwarded to my office thereby hindering the execution of that aspect of audit duties of project monitoring.

#### 2.3 ACCOUNTING RECORDS AND BOOK -KEEPING:

Proper book keeping and the maintenance of adequate records of accounts have remained a big challenge to MDAs of government. Poor book keeping and inadequate maintenance of records of accounts largely contributed to their inability to render promptly returns and appropriation accounts of the expenditure votes under their control particularly for the non-regular overhead costs (capital and salary votes).

Regrettably too, those that render summary returns and appropriation accounts find it difficult to provide the underlying records from which the accounts were prepared. I am of the view that this state of affairs is an indication that officials engage in accounting duties fail to ensure that books of accounts/records are promptly updated when transactions were made. Therefore, as the accounts fall into arrears it becomes difficult and frustrating to update and render accurate returns as appropriated by the legislature and assented to by the Executive Governor. Worst of all, MDAs are totally reluctant to



forward copies of their monthly returns and appropriation accounts to the Office of the Auditor-General for audit purposes as required by the provision of Financial Regulations No. 103 making it difficult for me to ascertain details of actual releases made to them at specific intervals (usually on monthly basis). This Office has to rely on information received from the Ministry of Finance which normally comes to my office very late, thus making the audit process postmortem in nature with all the consequential effects of time lapses.

I have also noted with serious concern that most MDAs fail to maintain the DVEA books despite the relevance of this all important record, contrary to the requirement of Financial Regulations Nos. 401, 501-507 and 516 respectively. Non-maintenance of the DVEA books is the major cause for rampant cases of over expenditures and misclassification of accounts.

For the purpose of capturing details of releases made to various MDAs, the Office of the Secretary to the State Government should furnish this Office with copies of release letter made to various MDAs. Similarly, the Ministry of Finance should furnish this Office with details of disbursements made to various MDAs on monthly basis while returns/appropriations accounts of MDAs should be copied to this Office on monthly basis. This will enable me plan and execute audit programmes systematically, to ensure that every item of transaction is captured and pass through the audit test, avoid piling arrears of audit work and minimize time lapse. The Accountant-General must also activate and empower the Inspectorate Unit of the Treasury Division so as to have constant visitation of MDAs with a view to inspect and effect corrections of observed errors immediately as they occur.

I am quite convinced that this manner of approach will immensely improve the quality and prompt maintenance of accounting records/data and information as well as improving the quality of Accountant-General's financial Statement and the Annual Report of the Auditor-General to the State House of Assembly.

## **2.4 ANNUAL ESTIMATES**

As mentioned earlier in my previous reports, approved annual estimates are not normally produced and made available to MDAs as timely as expected by the Ministry of Planning and Economic Development. By the time the estimate is made





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available (probably in the middle of June), accounting officers appear reluctant to use the important document as a guide for efficient expenditure control and classification of accounting heads and subheads as required by Financial Regulations No. 516. The deliberate failure to abide by the Departmental Votes Expenditure Accounts control procedures result into huge over expenditure/misclassification of accounts by various MDAs.

### 2.5 DORMANT BANK ACCOUNTS

We observed that some bank Accounts have been dormant for quite a long time now, with some significant credit balances (N1,283,963,395.71). The Accountant-General of the State should therefore make these accounts public and inform me of their particulars accordingly (See Note 28B).

#### **POSSIBLE CONSEQUENCES:**

These accounts can be used for fraudulent practices and tax payers can erroneously make lodgments into them to the discredit of Imo State Government. These accounts can therefore be reactivated or be closed.

### 2.6 REVENUE PROJECTION

The State Government was unable to achieve its revenue target. Thus, while a total of N97,690,048,847.00 was the revenue projection for the year, the sum of N81,742,011,907.13 was realized showing a deficit of N15,948,036,939.87 about 19.5% decrease against budgeted figure.

### 2.7 STATUTORY ALLOCATION

Government share of statutory and special Allocations formed 43.8% of the total revenue earned during the year. It accounted for a total of N42,811,615,103.45 as against the budgeted figure of **N56,000,000,000.00** showing a deficit of **N13,188,384,896.55** which indicates a percentage decrease of 30.8%.

### 2.8 VALUE ADDED TAX

The share of the state value added tax (VAT) stood at N13,036,137,650.12 as against N12,000,000,000.00 budget provision made for the year, 2019. This indicates a percentage increase of 7.94% when compared with the previous year value. Details are shown below:

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 2a: SUMMARY OF VALUE ADDED TAX ALLOCATION - 2019

Actual 2018		Actual 2019	Budget 2019	Variance 2019
₦		₦	₦	₦
11,997,818,438.24	Share of VAT	13,036,137,650.12	12,000,000,000.00	1,036,137,650.12
<b>11,997,818,438.24</b>	<b>TOTAL</b>	<b>13,036,137,650.12</b>	<b>12,000,000,000.00</b>	<b>1,036,137,650.12</b>

## Note 2b: DETAILS OF VALUE ADDED TAX ALLOCATION

Actual 2018		Actual 2019	Budget 2019	Variance 2019
₦		₦	₦	₦
922,714,121.77	JANUARY	1,101,228,933.87	1,000,000,000.00	101,228,933.87
1,050,891,082.69	FEBRUARY	1,146,672,169.16	1,000,000,000.00	146,672,169.16
997,252,272.73	MARCH	1,047,922,638.42	1,000,000,000.00	47,922,638.42
927,412,650.03	APRIL	1,028,875,172.68	1,000,000,000.00	28,875,172.68
963,902,534.42	MAY	1,166,689,753.95	1,000,000,000.00	166,689,753.95
	JUNE	1,198,288,263.42	1,000,000,000.00	198,288,263.42
1,990,880,868.63	JULY	1,195,630,125.95	1,000,000,000.00	195,630,125.95
	AUGUST	1,022,911,733.57	1,000,000,000.00	22,911,733.57
2,135,381,206.17	SEPTEMBER	969,446,040.81	1,000,000,000.00	(30,553,959.19)
871,317,517.06	OCTOBER	1,018,152,149.33	1,000,000,000.00	18,152,149.33
	NOVEMBER	1,150,097,187.18	1,000,000,000.00	150,097,187.18
2,138,066,184.74	DECEMBER	990,223,481.78	1,000,000,000.00	(9,776,518.22)
<b>11,997,818,438.24</b>	<b>TOTAL</b>	<b>13,036,137,650.12</b>	<b>12,000,000,000.00</b>	<b>1,036,137,650.12</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 2.9 INTERNALLY GENERATED REVENUE (IGR)

The Internally generated revenue for the year under review amounted to N14,385,942,777.29. The IGR valued increased by 57.46% as against immediate past year 2018. The schedules of Independent Revenue generated are detailed in Note 4a-c.

### 2.10 EXPENDITURE PERFORMANCE: RECURRENT EXPENDITURE

Recurrent expenditure represented about 73.5% of the total revenue of the year and includes pension and gratuity, public debt charges, personnel costs, overhead cost, miscellaneous, consolidated fund charges, recurrent grants and subvention to MDAs. The Imo State Government was able to keep within the limits of its recurrent expenditure budget with about 96.73% spent out of its total allocation for the year, while it budgeted N62,170,123,233.90. It spent only N60,142,884,288.46 which resulted to a decrease of N2,027,238,945.44.

### 2.11 CAPITAL DEVELOPMENT

The sum of N205,157,546,638.25 was budgeted as capital expenditure, while the sum of N28,669,017,426.02 was expended, representing 13.97% of the total budgeted figure. The worst hit with poor performance was Law and Justice with 0% achievement, Economic Sector 13.40%, Social Service Sector 5.23% while the actual Administrative Sector stands as 20.57%. Capital expenditure is critical to the Socio-economic and infrastructural development of the State and therefore, more funding and focus should be committed to this area for capital development (See Statement No. 4 for more details).

### 2.12 CONSOLIDATED REVENUE FUND: REVENUE INCOME

The Statement of Consolidated Revenue Fund as produced in the Financial Statement No.3 revealed that N97,690,048,847.00 was budgeted while the sum of N81,742,011,907.13 was earned during the year under review representing a decrease of N15,948,036,939.87 (See attached Statement No. 3 for details).

### 2.13 CASH FLOW STATEMENT

The cash flow statement as appeared in statement No.1 of the account shows the cash position as at 31<sup>st</sup> December, 2019 as shown below:

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## STATEMENT NO. I CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2018
	Notes	₦	₦
<b>CASH FLOW FROM OPERATION ACTIVITIES</b>			
<b>Cash Receipt</b>			
Statutory Allocations: FAAC	1	54,319,931,479.72	64,416,521,566.71
Value Added Tax Allocation	2	13,036,137,650/12	11,997,818,438.24
Share of Excess Crude oil Account	3		924,757,711.90
	4	1,205,328,851.30	391,068,932.69
Taxes Generated by the Board of Internal Revenue	4	10,837,133,709.75	7,174,130,143.89
Licenses	5	183,630,950.80	200,623,522.00
Fees General	6	1,101,838,492.65	79,600,200.00
Fines	7	3,133,405.00	41,284,454.00
<b>Sales General</b>	8	<b>137,998,595.50</b>	<b>255,019,261.00</b>
Earnings	9	671,468,236.73	
Rent on Government Buildings	10	216,317,372.99	
Repayment-General	11		
Investment Income	12	29,093,062.55	25,319,867.04
Interest Earned	13		
Re-imbursement	14		
<b>Cash Payments:</b>			
Personnel Cost	15	8,856,545,902.03	7,574,307,200.48
Pensions and Gratuity	16	7,596,124,175.99	2,656,305,683.61
Consolidated Revenue Fund Charges	18	1,222,651,781.70	758,317,310.36
Overhead Charges to MDAs	17	16,384,085,006.07	7,666,482,947.58
Domestic Grants and Contributions			
Recurrent Grants & Subvention to Parastatals	20	14,290,585,076.34	14,288,729,649.50
Public Debt Charges	19	9,205,024,649.13	8,652,266,969.88
Foreign Grants			
Prior Year Adjustment			
		<b>57,555,015,991.26</b>	<b>41,596,429,761.41</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

<b>[i] Net Cash Flow from Operating Activities</b>		<b>24,186,995,915.85</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Capital Expenditure: Administration Sector	21	14,880,986,313.00
Capital Expenditure: Economic Sector	21	11,048,674,104.31
Capital Expenditure: Law and Justice	21	-
Capital Expenditure: Counterpart Fund	21	100,000,000.00
Capital Expenditure: Social Service Sector	21	2,639,357,008.71
Capital Expenditure: Funded From Aid and Grants	22	-
Other Capital Payments: Financial Instruments	23	-
<b>[ii] Net Cash Flow Investing Activities</b>		<b>28,669,017,426.02</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>Inflow:</b>		
Proceeds and Aid and Grants	22	-
Proceeds from External Loan	24	2,138,500,000.00
Funds received from JAAC	26	-
Other Capital Receipts		-
<b>Total Inflow</b>		<b>2,128,500,300.00</b>
<b>Outflow:</b>		
Repayment of External Loans	25	468,883,188.02
Repayment of Internal Loan	26	1,529,366,490.63
Repayment of CBN Support Funds	26	589,618,618.59
Deduction from Source: FAAC	27	-
<b>Total Outflow</b>		<b>2,587,868,297.24</b>
<b>[iii] Net Cash Flow from Financing Activities</b>		<b>449,368,297.24</b>
<b>Movement in Other Cash Equivalent Accounts</b>		
Increase/Decrease in Deposits		

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



Increase/Decrease in Deposits			
<b>Net Cash</b>		<b>4,931,389,807.40</b>	<b>8,952,284,961.90</b>
Cash & its Equivalent Opening Balance		11,743,313,654.99	2,791,028,693.09
<b>Cash &amp; its Equivalent Closing Balance</b>		<b>6,811,923,847.59</b>	<b>11,743,313,654.99</b>

The cash balance as at 31<sup>st</sup> December, 2019 stood at N6,811,923,847.59 as against N11,743,313,654.99 in the preceding year which shows a decrease of N4,931,389,807.40.

## 2.14 CASH AND BANK BALANCES

During the fiscal year ended 31<sup>st</sup> December, 2019, the State maintained 177 Active accounts with a balance of N6,811,923,847.59 and 88 dormant accounts with a balance of N1,283,963,395.71 as presented in Note 28a & 28b of the Accountant General's report. The cash and bank balances of N6,811,923,847.59 as at 31<sup>st</sup> December, 2019 showed a remarkable decrease over last year's figure of N11,743,313,654.99.

## 2.15 INVESTMENTS IN STOCK AND SHARES

For the period ended 31<sup>st</sup> December, 2018, the list of the State Government investment in quoted, unquoted and other investments in companies as detailed in Note 23A, 23B and 23C of the Accountant-Generals report. It shows that Imo State Government has investment in 61 Companies, 24 of the companies are quoted, 24 are unquoted, 4 are other investments while 9 are moribund. The current market value of the investments stood at **N70,110,274,418.90**. Government is advised to divest from those investments that are not active or appreciating in value.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 2.16 CAPITAL DEVELOPMENT FUND

The capital development fund for the year ended 31<sup>st</sup> December, 2019 as submitted shows a balance of N3,410,683,624.23 as against N4,941,201,050.25 closing balance in 2018. This is made up as shown below:

1. Opening Balance as at 1 <sup>st</sup> January, 2019	N4,941,201,050.25
2. Revenue Fund	32,079,701,050.25
3. Other capital Receipts	-
4. Total capital Expenditure	(28,669,017,426.02)
5. Balance as at 31 <sup>st</sup> December, 2019	<u><b>N8,351,884,674.48</b></u>

The capital development fund figure of N4,941,201,050.25 increased by N4,746,301,297.32 as against last year's figure of N194,899,752.93.

### 2.17 EXTERNAL AND INTERNAL LOANS

In Note 24 and 26 the outstanding foreign loan stood at N19,157,947,410.45 while internal loans stood at N92,812,525,442.43. It was observed that these loans were not budgeted for and its mode of repayment within the year under review. From the Accountant-Generals submission, the loan portfolios of the state Government as at 31<sup>st</sup> December, 2019 are contained in Note 24 to 26.

### 2.18 GRANTS AND SUBVENTION TO PARASTATALS

The actual disbursement made to some parastatals through their supervising ministry for the accounting year ended 31<sup>st</sup> December, 2019 stood at N14,290,585,076.34 whereas the approved budget amount for the same period was N13,449,316,397.00 thereby resulting to increase of N841,268,679.34. This accounted to non-performance of these parastatals (as funds disbursed to them are only meant for salary payments) in terms of provision of social amenities for the masses. The government should subvent the parastatals as at when due for optimal productivity (See details in Note 20i for more details).



## **2.19 PERSONNEL COSTS**

The actual personnel cost for the year 2019 amounted to N8,856,545,302.03 which represented 23.61% of the total recurrent expenditure. This figure included salaries and allowances paid to various staff of ministries and non-ministerial departments. The personnel cost in 2019 increased by N1,282,238,101.55 when compared with 2018 figure of N7,574,307,200.48 (Details are shown in Note 15a of this report).

## **2.20 OVERHEAD COSTS**

The Overhead cost of N16,384,085,006.07 was 37% of the recurrent expenditure for the year under review. However, this amount increased by N8,717,602,058.49 when compared with the 2019 figure of N7,666,482,947.58. Prominent expenditure sub-heads are shown in Note 17 of this report.

## **2.21 PENSIONS AND GRATUITIES**

From the report of the Accountant-General, Pensions and gratuities amounting to N7,596,124,175.99 were paid to all categories of pensioners for the year ended 31<sup>st</sup> December, 2019 as against the budgeted figure of N14,846,000,000.00. However, there was a decrease of 33.03% (N7,249,875,824.01) on pension and gratuities when compared with 2017 payments. It is advised that the state Government should increase the monthly releases to Sub-treasury and Pension board to enable it defray outstanding pensions and gratuity owned to pensioners. See Note 16 for details.

## **2.22 PURCHASE/CONSTRUCTION OF ASSETS**

Purchase/Construction of Assets decreased by N28,669,017,426.02 as against the figure of N55,615,086,000.00 for 2018. There were no regional, law and justice activities carried out by the State Government as shown below:





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### PURCHASE AND CONSTRUCTION OF ASSETS

ACTUAL 2018	SECTOR	ACTUAL 2019	BUDGET 2019	VARIANCE
₦		₦	₦	₦
-	ECONOMIC	11,048,674,104.31	82,439,555,839.00	71,390,881,734.69
762,500,000.00	SOCIAL	2,639,357,008.71	50,399,991,403.00	47,760,634,394.29
	LAW & JUSTICE	-	-	-
	REGIONAL	-	-	-
54,852,536,000.00	ADMINISTRATIVE	14,880,986,313.00	72,317,999,396.25	57,437,013,083.25
	STATE COUNTERPART FUND	100,000,000.00	9,690,401,940.00	9,590,401,940.00
<b>55,615,086,000.00</b>	<b>TOTAL</b>	<b>28,669,017,426.02</b>	<b>214,847,948,578.25</b>	<b>186,178,931,152.23</b>

### 3.1 PREVIOUS AUDIT REPORTS

Since the inception of this administration, the office of the Auditor-General has been issuing Audit Reports on the accounts of the Imo State Government as at when due. As at the time of writing this Report, the Public Accounts Committee (PAC) of the Imo State House of Assembly has not communicated my office on the Reports which were sent to them in line with section 125 (5) of the 1999 Constitution of the Federal Republic of Nigeria as amended. However, we are still expecting the implementation of the Committees Reports.



## **SECTION C**

### **AUDIT INSPECTION REPORTS**

#### **MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)**

##### **1. GOVERNMENT HOUSE, OWERRI**

##### **AWARD OF CONTRACT FOR THE PURCHASE OF 850 TAX IMO CARS TO NON EXISTENCE CONTRACTOR**

A thorough examination of the expenditure records kept at your Accounts Department revealed that on the 14<sup>th</sup> of August, 2017, a colossal sum of N960,000,000.00 was used to award a contract for the supply of 850 TAXIMO Cars to Dyree Integrated Global Nig. Ltd. Located at 139 Tetlow Road Owerri, under the aegis of the former Hon. Commissioner for Transport, Hon. Lasbery Okafor Anyanwu. Investigation conducted showed that the Cars were actually purchased, but no evidence to show how the cars were distributed, names of beneficiaries, no machineries put in place towards recouping the amount from the individuals back to Government coffers. Furthermore, the Contracting Company Dyree Integrated Global Nig. Ltd at 139 Tetlow Road Owerri could not be traced with the address quoted above, NS RHW Company was not duly registered with the Corporate Affairs Commission as enshrined in the procurement laws of the country. The former Commissioner Chief Lasbery Anyanwu as the Accounting Officer of the Transport Ministry, should have exercised due economy in the disbursement of the Cars for the growth of the Internally Generated Revenue of Imo State Government. Would you please take proactive steps to recover the sum of N960,000,000.00 only from the former Commissioner for Transport, Hon. Lasbery Okafor Anyanwu and furnish me with the recovery details. Appendix 'A' attached for more certifications.

##### **ILLEGAL PAYMENT OF IMPREST TO THE FORMER DEPUTY GOVERNOR DESIGNATE**

A monthly imprest of N10,000,000.00 (Ten million) was irregularly paid to the former Deputy Governor Designate from August, 2018 to May, 2019 amounting to N100,000,000.00 (One hundred million naira). The idea of having a Deputy Governor Designate where there is a substantive Deputy Governor is not only illegal but unconstitutional.





## **REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

### **2. OFFICE OF THE DEPUTY GOVERNOR, OWERRI IMO STATE**

#### **IMPREST GRANT OF 10,000,000.00 (TEN MILLION NAIRA) NOT RETIRED**

A thorough audit trail of your imprest cash book revealed that imprest Grant of N10,000,000.00 (Ten million naira) released on IMST/358/2019/SUB of 5<sup>th</sup> May, 2019 was neither retired nor produced for audit even at the time of writing this report. This is an overt fraud that inevitably elicits audit alarm. This ruse, if unchecked, would blight off the financial status of the State. It also contradicts the provisions of the Financial Instruction 0502, 0527, 0620 1309. Would you please explain, take urgent steps to recover without further delay a sum of N10,000,000.00 (Ten million naira) from Mrs. Blessing Egbuka who collected this sum as the expenditure authorizing and disbursing officer and the recovery details tendered for my verification during next inspection visit accordingly.

#### **STORES ITEMS WORTH N40,850.00 NOT TAKEN ON CHARGE**

A holistic scrutiny in audit of Store Records and books maintained by your Procurement Department showed that various Store Items valued at N40,575,850.00 (Forty million, Five hundred and Seventy-Five thousand, Eight hundred and Fifty naira) purportedly purchased for official use between January, 2016 and March, 2018 as per under listed payment vouchers were not taken on charge. The items were neither received and recorded in the SRV nor issued and entered in the SIV by the Procurement Department. This act is pointer to either apparent diversion of the Store items or misappropriation of the allocated fund for personal uses. This practice contravenes the Financial Instruction 4305, 4315, 4502 and 4507 stipulations. The purchase particulars of the purported store items are listed here under:-

**REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF  
THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**



<b>S/No.</b>	<b>Date</b>	<b>P.V. No.</b>	<b>Amount</b>
1.	29/01/16	GH/ODG/IMP/02	N1,500,000.00
2.	15/08/16	- Do - 41	2,762,250.00
3.	26/09/16	- Do - 53	2,000,000.00
4.	26/01/16	- Do - 03	800,000.00
5.	15/08/16	- Do - 42	1,062,951.00
6.	26/09/16	- Do - 54	3,500,000.00
7.	10/04/17	- Do - 08	2,262,249.00
8.	30/05/17	- Do - 20	2,500,000.00
9.	01/11/17	- Do - 50	1,913,400.00
10.	29/12/17	- Do - 59	3,000,000.00
11.	03/05/17	- Do - 12	2,375,000.00
12.	01/11/17	- Do - 51	2,000,000.00
13.	28/02/18	- Do - 06	1,500,000.00
14.	30/03/18	- Do - 09	1,500,000.00
15.	31/07/17	- Do - 39	3,500,000.00
16.	03/08/17	- Do - 40	1,400,000.00
17.	29/12/17	- Do - 60	2,500,000.00
18.	03/05/17	- Do - 14	3,500,000.00
		<b>Total</b>	<b>N40,575,850.00</b>





## **REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

### **APPARENT STEALING OF OFFICIAL 3 NO. VEHICLES AND 2 NO. GEN. SETS ALLOCATED TO THE OFFICE OF THE DEPUTY GOVERNOR**

A cursory inventory in audit of vehicles and Gen Sets allocated to the Deputy Governor Office showed clandestine removal of 3 No. vehicles from the mechanical workshops where the vehicles were undergoing repairs and servicing and 2 No. Generating Sets from the Deputy Governor Lodge premises. Further investigations on this issue brought to light the following observations.

- a. Toyota Hiace (Petrol Engine) with engine No. 2TRFE2694ML and
- b. Toyota Hiace (Diesel Engine) with engine No. 5LE298ML were criminally removed from the Fab Motors workshop, Owerri by two of men who invaded the workshop premises incognito as members of Governor Okorocha's recovery task force team and took the said vehicle to undisclosed destinations on 28<sup>th</sup> May, 2019 at about 1500 hours.
- c. Toyota Hilux van with no engine number details was also stolen from the Fab Motors workshop, Owerri by one Mr. Peter Ode identified as a personal driver employed by Prince Eze Madumere erstwhile Deputy Governor Imo State on the same 28<sup>th</sup> May, at 1800 hours.
- d. 1 No. Mikano Generating Set of 150 KVA Capacity with engine No. 37110SA/5 was stolen from Deputy Governor lodge, new Owerri by one Mr. Emeka Ajah identified as one of the domestic staff of the erstwhile Deputy Governor OF Imo State Prince Eze Madumere attached to Deputy Governor Lodge at New Owerri.
- e. 1 No. 9800ML series (Firman Brand) was also stolen from the Deputy Governor Lodge at New Owerri by one Mr. Chijioke Ibebuike also known as CJ identified as Personal Assistant to former Deputy Governor Imo State and drafted to the Deputy Governor Lodge at New Owerri.

### **NON-MAINTENCE OF VEHICLES LOG FILES**

Unbridled inventory conducted in audit of vehicles allocated to the office of Deputy Governor of Imo State between January, 2017 and September, 2019 revealed that no vehicles log files were maintained on all vehicles in your Office. This unarguably negates the Financial Instructions No. 2609.



### **ABSENCE OF INTERNAL CONTROL MECHANISM**

A pedantic assessment and evaluation in audit of your installed Internal Control measures revealed that the Internal Audit Unit of your Office is very weak, inefficient and fraught with unethical lapses. An Internal Auditor whose schedules are not only to man the Internal Audit Unit of any organization both Private and Public to detect fraud and prevent loss of cash, stores or plant but also to ensure safeguards for strict adherence to regulations and instructions as enshrined in the Financial Instruction 3001, 3003 and 3004. However, it was observed in the course of this Audit exercise that virtually all the supporting documents of payment vouchers checked and present for payments by the duty bound Internal Auditor of the Deputy Governor Office- Mrs. Chinwe Oparaji between January, 2017 and September, 2019 never passed through litmus test of prepayment audit as there were no aorta of ethical ticking's and stampings on the faces of the accompanying documents to the vouchers to confirm prepayment checks in audit. This frivolous act in no doubt underscores the essence of internal control and predisposes the system to travail.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 3. IMO BROADCASTING CORPORATION, OWERRI UNSERVICEABLE MOTOR VEHICLES

The under listed vehicles found packed at Imo Broadcasting Corporations Headquarters and various locations were found to be unserviceable as listed below:

Type of Vehicles	Registration No.	Remarks
Red Carina E	IM 26 S04	Serviceable
Nissan Saloon	IM 40 A04	Unserviceable
Mitshiibistshi Bus	IM 40 A04	Serviceable
Nissan Blue Bird	IM 24 A04	Unserviceable
Toyota Carina II	IM 30 A04	Unserviceable
Toyota Camry Saloon	IM28 04	Unserviceable
504 Saloon Car	IM 29 A04	Unserviceable
Toyota Hilux Van	IM 09 A	Serviceable
Toyota Carina E	IM 35 A04	Unserviceable
Toyota Corola		Unserviceable
Mercedes Bens Bus		Unserviceable

The Audit Inspection Team observed with dismay that some of these vehicles which needed minor repairs has been packed for a long time because of lack of maintenance culture.



### **REVENUE RECEIPT BOOKLETS NOT RETURNED**

Examination of stock and distribution register showed that most of the used Revenue booklets were not returned to the office of issue as detailed.

<b>Names</b>	<b>Particulars</b>
Ada Nwanna	0026251 – 0026300
Ada Nwanna	0026201 – 0026250
Egwum Marcellinius	0026101 – 0026150
Ada Nwanna	0026151 – 0026200
Egwum Marcellinius	166401 – 166480
Nkechi Ongwemerem	166101 – 166150
Ezenwa Ngere	004801 – 0048050
Egwum Marcellinius	0047151 – 0047600
Ezenwa Ngere	0026101 – 0026150
Ann Ashigwe	0026001 – 0026050

### **4. SECONDARY EDUCATION MANAGEMENT BOARD, OWERRI**

At the Secondary Education Management Board, the following observations were made:

- (a) A sum of N11,196,047.45 (Eleven million, One hundred and Ninety-Six thousand Forty-Seven naira, Forty-Five kobo) stood out as unclaimed salaries in January, 2019 and May, 2019 and there is no evidence that these monies were latter claimed by their respective owners nor evidence of their lodgment at the Sub-Treasury within the period of this Audit.
- (b) It was observed during Audit Inspection that the Accounts Department of the Secondary Education Board (SEMB) Owerri is in the habit of padding their monthly salaries. A sum of N13,814,952.08 (Thirteen million, Eight hundred and Fourteen thousand, Nine hundred and Fifty-Two naira, Eight kobo.) was padded into the bill of the Board from January, 2019 to May, 2019.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

January, 2019	N1,546,730.12
February, 2019	1,180,271.93
March, 2019	9,407,896.62
April, 2019	1,190,699.21
May, 2019	489,354.20
<b>Total</b>	<b>N13,814,952.08</b>

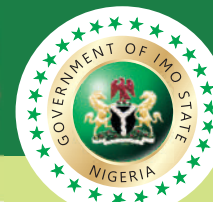
This was as a result of the inability of the Accounts Department to remove the names of those who have retired from the payroll.

### 5. OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)

At the Office of the Secretary to the State Government, the following observations were made:

(a) The following former political appointees received various amounts totaling N4,506,309.36 (Four million, Five hundred and Six thousand, Three hundred and Nine naira, Thirty Six kobo) as Severance Allowance. A scrutiny of their records showed that they were not actually appointed by His Excellency, Governor Rochas Okorocha: rather they were appointed by the Secretary to the Government of Imo State (SSG) himself as his Aids and as such, they are not qualified to receive the Severance Allowance because they don't have appointment letters to that effect. It is only those appointed by the Executive Governor and have their appointment letters that are qualified to receive Severance Allowance. Listed under are their names and amount paid.

S/NO.	NAMES OF POLITICIAN	OFFICE HELD	AMOUNT PAID
1.	Dr. Eli Dibia	Special Assistant	N977,056.92
2.	Nze Clement Anyanwu	Special Assistant	977,056.92
3.	Yonnyson Ogueri	Special Assistant	977,056.92
4.	Jude Ugboaja	Special Assistant	1,575,138.60
			<b>N4,506,309.36</b>



- (a) It was observed that the former Secretary to Government of Imo State (SGI) Engr. Mark Uchendu after collecting his due Severance Allowance of N6,318,388.12 (Six million, Three hundred and Eighteen thousand, Three hundred and Eighty-Eight naira, Twelve kobo) went further to collect another N2,707,961.00 (Two million, Seven hundred and Seven thousand, Nine hundred Sixty-One naira, Eight-Eight kobo) attached here is Appendix 'B' line one and Appendix 'C' serial No. 8 for more clarifications. Would you please recover the sum of N2,707,961.88 (Two million, Seven hundred and Seven thousand, Nine hundred and Sixty-One naira, Eighty-Eight kobo) from the former Secretary to Government of Imo State Engr. Mark Uchendu.
- (b) An inventory of Government properties at the Office of the Secretary to Government of Imo State carried out during the Audit revealed that the former Secretary to the Government of Imo State (SGI) Sir, Gorge Eche carted away one Innoson Bus with registration number IMGH 03 B and has not returned it as at the time of this report. On interrogation, the Head of Department, General Services Department in the Office of the Secretary to the Government of Imo State, Mr. Nwokedi Francis agreed that the Bus has not been returned. Effort should be made towards the recovery of the vehicles and inform me of the recovery.

## **6. OWERRI CAPITAL DEVELOPMENT AUTHORITY**

At the Owerri Capital Development Authority, the following observations were made:

- (a) Fake receipts amounting to N1,234,153.00 (One million, Two hundred and Thirty-Four thousand, One hundred and Fifty-Three naira) were discovered during the examination of accounting records maintained at the revenue section of your office as detailed below with attachments.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

NAME OF CONSULTANT	DATE	PURPOSE	RECEIPT NO.	S/NO.	AMOUNT
Prince Victor Nwankpa	8/4/19	Part of inspection fee for plant at Aladinma Northern extention, Owerri	274	3874	N750,000
Prince Victor Nwankpa	30/1/19	Fencing permit for 222 & 220 Okene Estate	240	3628	N60,000
- Do -	8/3/18	Part payment of inspection fee	125	3729	84,153
- Do -	17/4/18	Fencing Permit	35	0801	45,000
- Do -	8/3/18	Approved fee	124	3778	110,000
Mr. Igwe	20/4/19	(SAR) Timber Mkt. Naze	069	0493	70,000
Mr. Igwe	22/2/19	Inspection fee	074	0476	65,000
Mr. Igwe	22/2/19	Certificate of Fitness	073	0472	20,000
Mr. Igwe	8/2/19	Registration fee	072	0468	20,000
Mr. Igwe	12/4/19	Charting fee	068	0492	10,000
					<b>N1,234,153</b>

### 7. BUREAU FOR PUBLIC PROCUREMENT AND PRICE INTELLIGENCE

At the Bureau for Public Procurement and Prince Intelligence, the following observations were made:

- (a) the following staff of Bureau of Public Procurement and Prince Intelligence whose appointments were terminated based on their poor attitude and non-compliance to Civil Service Rules and Regulations continued to be pay rolled thereafter, running into a total of N223,471.13(Two hundred and Twenty-Three thousand, Four hundred and Seventy-One naira, Thirteen kobo). Their appointment were terminated on 31<sup>st</sup> May, 2019 but they were pay rolled up to August, 2019, as detailed below:

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



S/No.	Name	Date of Termination	Amount paid	Month Payrolled	Total
1.	Ukegbu Onyekachi	31/5/2019	N28293.00	June, July & August	N84,879.00
2.	Denis Ibe C	31/5/2019	N28,293.00	June, July & August	N84,879.00
3.	Njoku Anthony O.	31/5/2019	N17,904.46	June, July & August	N223,471.13
				<b>Total</b>	<b>N223,471.13</b>

Would you please explain why terminated staff should continue to be pay rolled or ensure the recovery of the total amount involved and furnish me with the recovery particulars.

## 8. IMO STATE ZOOLOGICAL GARDEN, OWERRI

(a) During the examination of payment vouchers, it was observed that the sum of N13,114,417(Thirteen million, One hundred and Fourteen thousand, Four hundred and Seventeen naira)only was advances given for the purchase of building materials, animals feeds and other advances for office duties, which were not vouched.

(b) Sequel to my previous report of February, 2014 on the need to demerge the Zoo from the parent Ministry, no action or necessary action has been taken. The need to demerge the Zoo cannot be over emphasized since it has been the only surviving Zoo centre in the South Eastern Nigeria and also one of the most attractive tourist centre in the State. More so, demerging the Zoo from its parent Ministry will give the Zoo full autonomy and self-accounting status for it peculiarity and sensitivity of service delivery to the society. It will also promote efficiency and accountability.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 9. MINISTRY OF JUSTICE

At the Ministry of Justice, Owerri the following observations were made:

(a) Payment Voucher No. PV.01/0C/45/2019 for N6,237,000.00 (Six million, Two hundred and Thirty-Seven thousand naira) only of September, 2019 in favour of the former Commissioner/Attorney-General for Justice to attend a Conference in South Korea. Out of the said amount a total sum of N3,564,000 (Three million, Five hundred and Sixty-Four thousand naira) was claimed as estacode at the rate of S1100 per night. It is therefore important to note the former Commissioner is only entitled to S600 per night with reference to Secretary to State Government Circular No. SGI/S.99/S.6/T.2/100 of 23<sup>rd</sup> May, 2007, and therefore the estacode due to the former Commissioner should be N1,944,000.00 (One million, Nine hundred and Forty-Four thousand naira) and not N3,564,000 (Three million, Five hundred and Sixty-Four thousand naira) as claimed, the working are as follows:

What was claimed	=	61100x9days	=	N3,564,000.00
What should be claimed	=	S600X360X9days	=	N1,944,000.00
Difference	=	N1,620,000.00		

### 10. IMO STATE SPORTS COUNCIL, OWERRI

At the Imo State Sports Council, Owerri, the following observations were made:

(a) A scrutiny of payroll records kept in the account section revealed that a total sum of N122,242.80 (One hundred and Twenty-Two thousand, Two hundred and Forty-Two naira, Eighty kobo) described as leave allowance was irregularly paid to a group of staff as listed in the attached Appendix 'A' to this report. This practice is scary and absurd in audit. Your attention is drawn to Financial Instruction 0619 & 0620 for compliance.

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



S/No.	Name	Leave Year	Amount
1.	H. Dickson Okeya	13/11/06	N6,526.80
2.	Elizabeth Onwudinjo	29/4/04	16,860.00
3.	Chiaka Iwundu	28/10/04	6,526.00
4.	Inaka J.	10/11/06	9,159.00
5.	Nnamd iOkere	13/6/05	7,722.00
6.	Pepetua Akaronye	16/2/04	16,306.00
7.	Onyebuchi U.	10/3/10	13,828.00
8.	Nkiru Ochemba	4/2/04	7,464.00
9.	Ngozi R. Ngwe	20/4/04	5,343.00
10.	Abigail Mazi	29/4/04	8,238.00
11.	Justina Opara	9/11/06	9,159.00
12.	Ifeoma Duru	18/5/04	9,474.00
13.	Charity Ohale	19/1/03	5,638.00
			<b>N122,242.80</b>

(b) An examination conducted in audit of your Council's advances register revealed that a sum of N831,400.00 (Eight hundred and Thirty One thousand Four hundred naira) granted to your sundry staff for various official assignments has not been retired as at the time of audit in your Council. The details of these advances are summarized in my Appendix 'B' to this report





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S/N	NAME	PV NO./DATE	PURPOSE	AMOUNT
1.	Engr. Onugkwugha Spitt	PV No. 2 of 12/7/19	Purchase of 25 liters of diesel	N7,300.00
2.	Engr. Onukwugha Spitt	PV No. 7 of 24/7/2019	Purchase of 25 liters of diesel	7,500.00
3.	Joe Ohaegbulam	PV No. 9 of 25/7/2019	Clearing of weeds & refuse at old Stadium	30,000.00
4.	Lady Anyanwu Ngozi	PV No. 1 of 6/6/2019	Purchase of Tract Suit & 2 T-Shirt	18,000.00
5.	Onukwugha Spitt	PV No. 11 of 17/6/2019	Purchase of 25 liters of diesel	7,500.00
6.	Spitt Onukwugha	PV No. 15 of 28/6/2019	Purchase of 25 liters of diesel	8,500.00
7.	Mr. Opara P.	PV No. 14 of 24/4/2019	Purchase of Gas	8,000.00
8.	Emmanuel Metu	PV No. 9 of 17/6/2019	Online Registration of 5 <sup>th</sup> National Youth Service	35,000.00
9.	Ngozi Ibeatuche	PV No. 3 of 11/6/2019	Transportation to Lagos for NTTC	20,000.00
10.	Uzoma Mejuru	PV No. 16 of 28/2/2019	Repairing of Coaster Bus (Imo 2A 38)	201,000.00
11.	Ekeh Fabian	PV No. 13 of 30/5/2019	Repairs and fueling of bus	50,000.00
12.	Clifford Oparaugo	PV No. 5 of 11/4/2019	Weeding of Dan Anyiam Stadium	53,000.00
13.	Clifford Oparaugo	PV No. 2 of 28/2/2019	Repair of damaged Gate	98,000.00
14.	Uzoma Mejuru	PV No. 3 of 28/2/2019	Out of pocket expen. For repairing of broken down vehicle	15,000.00
15.	Onukwugha Vitalis	PV No. 4 of 24/1/2019	Out of pocket due to increase transport in Abuja	14,800.00
16.	Herrietta (DDS Org. Hqtrs.)	PV No. 8 of 27/8/2019	In favour of the above named	192,000.00
17.	Director of Sports for entertainment	PV No. 7 of 14/5/2019	In favour of the above named	50,000.00
18.	Osuji Nnechi	PV No. 5 of 19/3/2019	Purchase of flash drive & printing of documents	15,000.00



## **11. CUSTOMARY COURT OF APPEAL, OWERRI**

At the Customary Court of Appeal, Owerri the following observations were made:

(a) A sum of N3,096,300.00 (Three million, Ninety-Six thousand, Three hundred naira) was used for purchase of Diesel with no invoices or receipts attached to it. Would you please explain or recover the sum of N3,096,300.00 (Three million, Ninety-Six thousand, Three hundred naira) from the plant operator, Mr. Anaele Mathias. Details are as follows: April to August, 2019.

<b>S/No.</b>	<b>Date</b>	<b>Purchases Made</b>	<b>Amount</b>
1.	21/5/2019	Diesel	N352,000.00
2.	21/5/2019	- Do-	325,300.00
3.	1/7/2019	- Do-	352,000.00
4.	4/7/2019	- Do-	352,000.00
5.	6/8/2019	- Do-	2,000.00
6.	6/8/2019`	- Do-	2,000.00
7.	9/8/2019	- Do-	352,000.00
8.	14/8/2019	- Do-	352,000.00
9.	14/8/2019	- Do-	264,300.00
10.	20/8/2019	- Do-	188,000.00
11.	21/8/2019	- Do-	264,000.00
12.	21/8/2019	- Do-	264,000.00
			<b>N3,096,300.00</b>

(b) A total sum of N1,403,600.00 (One million, Four hundred and Three thousand, Six hundred naira) was spent on maintenance of Office Building and Services rendered to the Customary Court of Appeal from 21<sup>st</sup> May, to 21<sup>st</sup> August, 2019 but the necessary documents to show that such projects were carried out were neither attached nor produced for audit as detailed below:





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

S/N	Date	Payee	Purpose	Amounts
1.	21/5/2019	J.K. Carpenter Onitsha Road	Mtc. Of Office Building	N228,600.00
2.	21/5/2019	Ogbonna Clifford Mbaise Rd. Ow.	-do-	150,000.00
3.	1/7/2019	Akuchie Francis Okigwe Rd. Ow.	-do-	248,600.00
4.	14/8/2019	Samson Ogbonna World Bank Ow.	-do-	197,000.00
5.	20/8/2019	Tonyson Oguamanam Onitsha Rd. Ow.	-do-	315,200.00
6.	21/8/2019	Ogbonna Collins Orlu Rd. Ow.	-do-	264,200.00
				<b>N1,403,600.00</b>

The materials bought and payments made should have sub-receipts where the contractors signed attached to them, also attach official receipts from the agencies to authenticate genuineness of the expenditure.

( c ) Examination of payment vouchers and Store Records revealed that numerous store items were purchased and used without passing through the store records. Some of these items amounting to N1,303,600.00 (One million, Three hundred and Three thousand, Six hundred naira) are as shown hereunder:

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



S/No.	Date	Items	Amount
1.	21/5/2019	Purchase of Stationeries	N200,000.00
2.	21/5/2019	Purchase of working materials(not mentioned)	100,000.00
3.	21/5/2019	-do-	100,000.00
4.	4/7/2019	Purchase of Stationeries	150,000.00
5.	4/7/2019	Purchase of working materials (not itemized/ mentioned)	129,700.00
6.	9/8/2019	Purchase of Computer Ink	30,000.00
7.	14/8/2019	Purchase of Computer Paper	165,000.00
8.	20/8/2019	Purchase of working materials (not itemized )	146,000.00
9.	21/8/2019	Purchase of Computer Ink	179,500.00
10.	21/8/2019	Purchase of working materials	32,000.00

It is not wrong to purchase some items out of urgent needs, but when this is done, the Procurement Department/Section will be informed for proper recording. Would you please explain and ensure that urgent steps are taken to correct these anomalies, which is contrary to the Financial Instructions Vol. II Nos. 4301 and 4305.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 12. IMO STATE CIVIL GUARD CORPS, OWERRI

At the Imo State Civil Guard Corps, Owerri the following observations were made:

(a) A detailed examination of the payroll records and allied documents of the Imo State Civil Guard Corps revealed that a total of N47,450,543.41 (Forty-Seven million, Four hundred and Fifty thousand, Five hundred and Forty-Three naira, Forty-One kobo) variously described as unclaimed salaries, operational const and leave allowance was built into the salary wage bill during the period 1st August, 2016 to 30<sup>th</sup> September, 2019 out of which the former Commandant-General, Hon. Ejifugha Donatus Ewe, former Acting Director of Accounts, Mr. Nwaohiri Cosmas Nnana and the present Acting Commandant-General Prince Martins Ekeh. Irregularly withdraw the sum of N45,599,300.00 (Forty-Five million, Five hundred and Ninety-Nine thousand, Three hundred naira) as indicated against their names below and detailed in Appendices 'B & C' to this report.

1.	Hon. Ejifugha Donatus Ewe	N42,140,300.00
2.	Mr. Nwaohiri Cosmas Nnana	549,000.00
3.	Prince Ekeh Acting Commandant-Gen.	2,910,300.00
<b>Total =</b>		<b><u>N45,599,300.00</u></b>

On inquiry, while the Acting Commandant-General, Prince Martins Ekeh claimed that the amount collected by him was spent in the interest of the Civil Guard Corps, the former Commandant-General, Ejifugha D. Ewe when contacted claimed that he is out of the service and therefore should not be called to account or questioned regarding the past administration. However, the Audit Inspecting Officer observed with dismay that this total sum of N45,599,300.00 (Forty-Five million, Five hundred and Ninety-Nine thousand, Three hundred naira) was neither recorded in any cash book nor were there payment



vouchers, SRVS, SIVS etc. raised as evidence that the amount was spent in the interest of the Civil Guard Corps. It is therefore pertinent to state that the huge sum was used based on the personal en-richment of the afore mentioned persons. In the light of the above, the affected person should be invited by the Imo State Public Accounts Committee to explain and refund immediately the sum of N45,599,300.00 (Forty-Five million, Five hundred and Ninety-Nine thousand, Three hundred naira) as indicated against their names. Imo State Financial Instructions 0506, 0507, 0509, 1817, 1909 and 1910 refers for your strict compliance.

(b) A sum of N19,800,000.00 (Nineteen million, Eight hundred thousand naira) represents imprest collected from the Accounts Section of the Government House Owerri between January, 2018 to October, 2019 by the former Commandant-General. Hon. Ejifugha Donatus Ewe and the Acting Commandant-General, Prince Martinas Ekeh who were personally carrying out Treasury duties without regard to the Head of Accounts Department. It is apparent that these imprest detailed below were neither entered into any imprest register nor imprest vouchers raised as evidence of genuine expenditure by the aforementioned beneficiaries.

1. Ejifugha Donatus Ewe - January, 2018 to April, 2019 = 16Months x 900,000 = N14,400,000
2. Prince Martins Ekeh - May, 2019 to October, 2019 = 6 Months x 900,000 = N5,400,000





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

(c) A total of N500,000.00 (Five hundred thousand naira) withdrawn from the Micro Finance Bank Account No.1100027257 of the Civil Guard Corps as earlier included in paragraph '2' of this report represents the unclaimed salaries of the 25 staff of the Civil Guard Corps sacked during the payment of salary for the month of May and June, 2019. Surprisingly, these unclaimed salaries instead of being paid back to the Government Coffers were personally spent by the Acting Commandant-General, Prince Martins Ekeh. Contrary to the provisions of the Imo State Financial Instruction 0506, 0509, 1817 and 1910. Would you please take immediate steps to explain your total violation of the above quoted rules.

S/No.	Name	Amount
1.	Agu Vivian	N20,000.00
2.	Osuagwu Chioma	20,000.00
3.	Mustard Amaguwonwa	20,000.00
4.	Ozoemena Melody	20,000.00
5.	Oliver Onyeji	20,000.00
6.	Okoroafor Vivian	20,000.00
7.	Obasi Vivian	20,000.00
8.	Eze Chinazaekpere	20,000.00
9.	Ahaotu Ifeoma	20,000.00
10.	Elili Chima	20,000.00
11.	Okwara Obinna	20,000.00
12.	Igwilo Justine	20,000.00

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



13.	Duru Chinagoro	20,000.00
14.	Egerson Okechukwu	20,000.00
15.	Uzoma Kinsley	20,000.00
16.	Ekube Kelechi	20,000.00
17.	Orioha Emeka	20,000.00
18.	Anyiam Ebuka	20,000.00
19.	Ndubueze Bede	20,000.00
20.	Duru Ebere	20,000.00
21.	Obodo Joy	20,000.00
22.	Okwara Chinwe	20,000.00
23.	Eboh Edith	20,000.00
24.	Agu Juliet	20,000.00
25.	Dim Chioma	20,000.00
		<b>N500,000.0</b>

(d) A careful look at the documents kept at the Administrative Department of your Office revealed that the former Commandant-General, Hon. Ejifugha Donatus Ewe neither returned nor handed over the under listed Government property and cash in his possession before his exit.

1. 1 No. Tata Heavy Duty Truck
2. 1 No. Brand new Generating Set for highlife band
3. 1 No. Commandants Office Seat
4. N13,200,000.00 Cash allowance released for special duty at the Heroes Square
5. 1 No. white brand new Frontier Hilux Van

This act appears to be intentional abuse of Office without regards to due process.





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### GENERAL RECOMMENDATIONS

1. The Government should as a matter of urgency adopt the Treasury Single Account (TSA) system
2. The Government should close or reactivate all dormant accounts. Where the original banks are victims of merger and acquisition, the accountant-General should reactivate the accounts with the new banks in view of the fact that assets and liabilities of the old bank have been taken over by the new bank.
3. Active bank Accounts should be reduced while few of such accounts should be specifically earmarked for overhead, Capital expenditure and Personnel cost as against the current practice. This will reduce incidences of financial charges.
4. ACCOUNTING Officers should ensure that audit queries are answered timely to promote accountability which is the hallmark of good governance
5. The overhead subvention of defaulting Ministries, Departments and Agencies which default in responding to audit queries should be delayed withheld until queries are answered
6. The Ministries, Departments and Agencies should ensure that monthly reconciliation of their overhead and capital expenditures with the Accountant-General's Office is carried out to eliminate the gap between the Appropriation figures and Treasure
7. Each Ministry, Department and Agency should ensure that bank reconciliation statement is done on monthly basis in respect of their accounts and a copy sent to Office of the Auditor-General
8. Each Ministry, Departments and Agency should close its account at the end of the year and transfer all unspent balance to the Treasure while those with committed funds should obtain Governor's approval



9. All Ministries, Departments and Agencies should ensure the maintenance of all necessary books of accounts while the vote book (DVEA) should be regularly updated and checked by a superior officer
10. All memoranda for release of funds (Overhead and Capital) should state the balance in the respective Heads of Expenditure at the time of seeking approval to prevent incidences of excess expenditure
11. Contractors or projects should be properly monitored to forestall project delay and concomitant increased variation of project costs
12. ALL MDAs must maintain contract register and keep records of tender processes for my examination and inspection
13. All contracts certified photocopies must be forwarded to the Office of Auditor-General by all Ministries, Departments and Agencies
14. Accountant-General should ensure that no payment is made to any contractor unit final Audit inspection and job completion certificate is issued in accordance with extant guideline of Imo State Government





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### SECTION D

#### FUNDING

The Office of Auditor-General is presently not adequately funded to guarantee peak performance. When compared to other offices of Auditors-General in other State of the Federation, my Office is the least funded, though the present Government has not done anything to this respect. Also very important for this office is the creation of a separate Head for Consultants services which will enable the office to secure the services of skilled Consultants/Technical experts to assist the office carry out certain functions especially evaluation of projects and assessment of Technical requirement. My office should be funded in equal monthly installments once budget is approved by the house to guarantee some level of financial independence as is done by other State.

#### ACKNOWLEDGEMENT

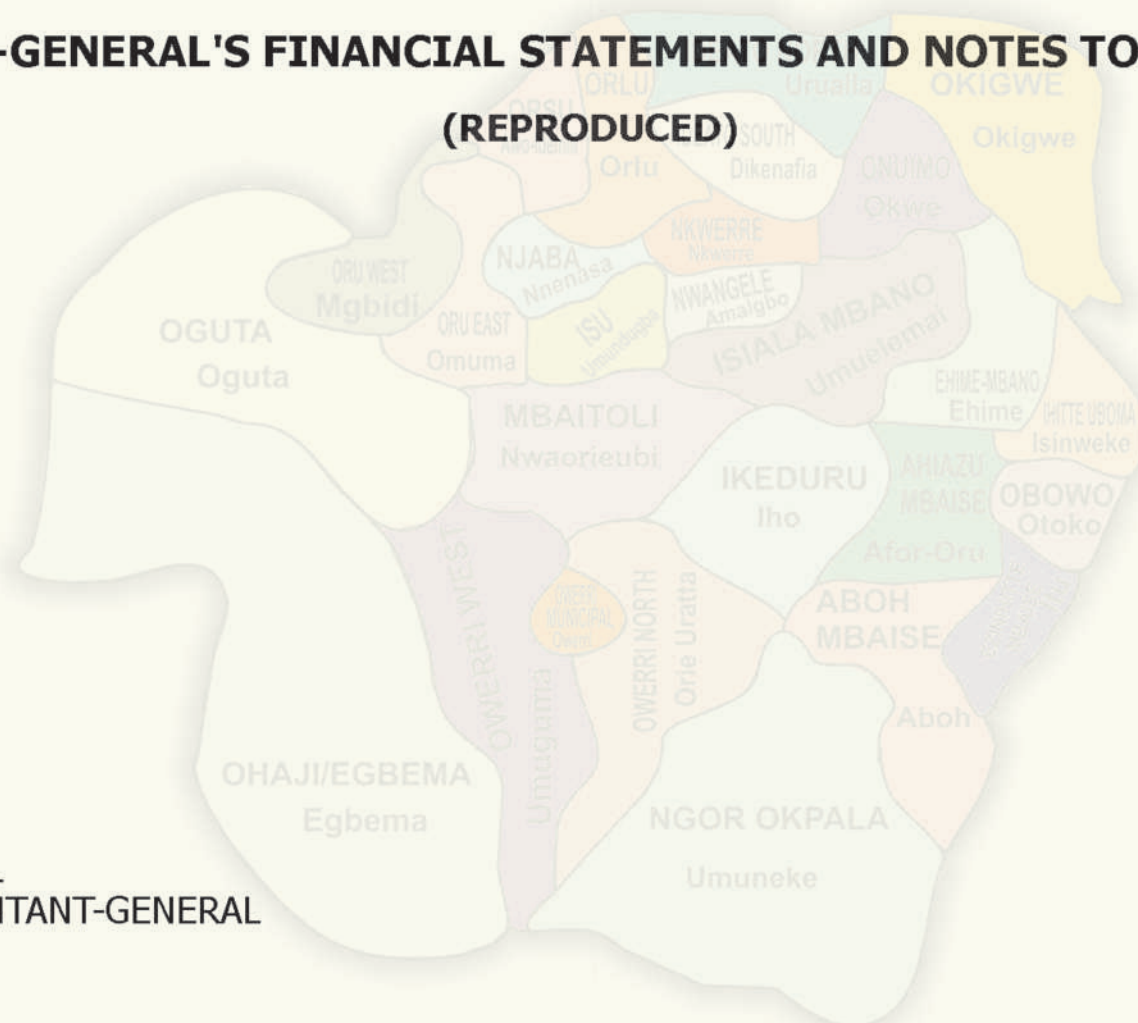
My appreciation goes to all the Members of Staff of the Office of the Auditor-General



## **SECTION E**

### **ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS**

**(REPRODUCED)**



PRODUCED BY  
ACCOUNTANT-GENERAL  
OFFICE OF THE ACCOUNTANT-GENERAL  
MINISTRY OF FINANCE  
IMO STATE





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Imo State Government of Nigeria in the preparation of her 2019 Financial Statements:

#### 1 BASIS OF ACCOUNTING

The Financial Statements have been prepared under the historical cost convention, using IPSAS Cash basis of accounting. The cash basis of accounting recognises transactions and events only when cash or cash equivalents are received or paid.

#### 2 ASSETS AND LIABILITIES

Assets are stated at their net values while Liabilities are recognised in full.

#### 3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to each and so near its maturity dates as to present insignificant risks of changes in value.

#### 4 INVESTMENTS

The State Government Shares held under the Ministry of Finance Incorporated (MOFI) are stated at cost as at December, 2019.

#### 5 CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all there current revenue and expenditure for the year have been recognised.



## **6 CAPITAL DEVELOPMENT FUND**

Capital Development Fund represents the aggregated balance after the capital receipts and expenditure for the year have been recognised. It also includes annual transfers from the Consolidated Revenue Fund.

## **7 STATUTORY ALLOCATION**

Statutory Allocation is made up of revenue collected on a monthly basis which represents the State's Share of the Federation account. The State's share in the Federation account, excess crude receipts and refunds from Paris club are all included in gross statutory allocation in the Financial Statements. Statutory allocations are recognised in the Financial Statements when received.

## **8 RECURRENT REVENUE AND EXPENDITURE**

Recurrent Revenue are revenue generated by the State from Taxes, Licences, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognised in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel, Pension and Gratuities, Salaries of Statutory office holders, other Overheads and Public Debt Charges. They are recognised in the Financial Statements of the State when payments are made.

## **9 CAPITAL COSTS**

Capital costs are recognised in their year of occurrence only.

## **10 FOREIGN CURRENCY**

Transactions in foreign currencies are stated at their naira value as at December 2019 in line with the Statement from the Federal Government's Debt Management Office (DMO).





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## SECTION F

### 2019 FINANCIAL HIGHLIGHTS

### APPENDIX

2018		ACTUAL 2019
₦	RECEIPTS	₦
64,416,521,566.71	Share of FAAC: Statutory & Special Allocations	54,319,931,479.72
11,997,818,438.24	Value Added Tax Allocation	13,036,137,650.12
924,757,711.90	Share of Excess Crude oil Account	-
826,046,381.61	Independent Revenue	14,385,942,777.27
<b>85,606,144,098.46</b>	<b>SUB-TOTAL</b>	<b>81,742,011,907.11</b>
	<b>INFLOW FROM FINANCING ACTIVITIES:</b>	
-	Proceeds from Aid and Grants	-
-	Proceeds from External Loan	2,138,500,000.00
22,361,387,297.32	<b>TOTAL AVAILABLE FUNDS</b>	-
<b>107,967,531,395.78</b>		<b>83,880,511,907.11</b>
	<b>EXPENDITURE</b>	
41,596,409,761.41	Opening Expenses	57,555,015,991.26
55,615,086,000.00	Capital Expenditures	28,669,017,426.02
449,133,136.90	Repayment of External Loans	468,883,188.02
1,341,012,423.56	Repayment of Internal loans and Bonds	2,118,985,019.22
13,605,112.01	Deduction from Source: FAAC	-
<b>99,015,246,433.88</b>	<b>TOTAL EXPENDITURE</b>	<b>88,811,901,714.51</b>
8,952,284,961.90	Opening Balance	4,931,989,807.40
2,791,028,693.09	Opening Balance	11,343,313,654.99
<b>11,743,313,654.99</b>	<b>Closing Balance</b>	<b>6,811,923,847.59</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## STATEMENT NO. 1: CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2018
	NOTES	₦	₦
<b>CASH FLOW FROM OPERATION ACTIVITIES</b>			
<b>Cash Receipt</b>			
Statutory Allocations: FAAC	1	54,319,931,479.72	64,416,521,566.71
Value Added Tax Allocation	2	13,036,137,650/12	11,997,818,438.24
Share of Excess Crude oil Account	3		924,757,711.90
<b>Personal Income Taxes (MDA's)</b>	4	1,205,328,851.30	391,068,932.69
Taxes Generated by the Board of Internal Revenue	4	10,837,133,709.75	7,174,130,143.89
Licenses	5	183,630,950.80	200,623,522.00
Fees General	6	1,101,838,492.65	79,600,200.00
Fines	7	3,133,405.00	41,284,454.00
<b>Sales General</b>	8	<b>137,998,595.50</b>	255,019,261.00
Earnings	9	671,468,236.73	
Rent on Government Buildings	10	216,317,372.99	
Repayment-General	11		
Investment Income	12	29,093,062.55	25,319,867.04
Interest Earned	13		
Re-imbursement	14		
		<b>81,742,011,907.11</b>	<b>85,606,144,098.46</b>
<b>Cash Payments</b>			
Personnel Cost	15	8,856,545,902.03	7,574,307,200.48
Pensions and Gratuity	16	7,596,124,175.99	2,656,305,683.61
Consolidated Revenue Fund Charges	18	1,222,651,781.70	758,317,310.36





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

Overhead Charges to MDAs	17	16,384,085,006.07	7,666,482.947.58
Domestic Grants and Contributions			
Recurrent Grants & Subvention to Parastatals	20	14,290,585,076.34	14,288,729,649.50
Public Debt Charges	19	9,205,024,649.13	8,652,266,969.88
Foreign Grants		-	-
Prior Year Adjustment		-	-
		<b>57,555,015,991.26</b>	<b>41,596,429,761.41</b>
<b>[i] Net Cash Flow from Operating Activities</b>		<b>24,186,995,915.85</b>	<b>44,009,734,337.05</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Capital Expenditure: Administration Sector	21	14,880,986,313.00	54,852,536,000.00
Capital Expenditure: Economic Sector	21	11,048,674,104.31	
Capital Expenditure: Law and Justice	21		
Capital Expenditure: Counterpart Fund	21	100,000,000.00	
Capital Expenditure: Social Service Sector	21	2,639,357,008.71	762,550,000.00
Capital Expenditure: Funded From Aid and Grants	22		
Other Capital Payments: Financial Instruments	23		
<b>[ii] Net Cash Flow Investing Activities</b>		<b>28,669,017,426.02</b>	<b>55,615,086,000.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>Inflow</b>			
Proceeds and Aid and Grants	22		
Proceeds from External Loan	24	2,138,500,000.00	
Funds received from JAAC	26		22,361,387,297.32
Other Capital Receipts			
<b>Total Inflow</b>		<b>2,128,500,300.00</b>	<b>32,361,387,297.32</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



<b>Outflow</b>			
Repayment of External Loans	25	468,883,188.02	449,133,136.90
Repayment of Internal Loan	26	1,529,366,490.63	1,341,012,423.56
Repayment of CBN Support Funds	26	589,618,618.59	
Deduction from Source: FAAC	27		13,605,112.01
<b>Total Outflow</b>		2,587,868,297.24	1,803,753,672.47
<b>[iii] Net Cash Flow from Financing Activities</b>		<b>449,368,297.24</b>	<b>20,557,636,624.85</b>
<b>Movement in Other Cash Equivalent Accounts</b>			
Increase/Decrease in Deposits			
<b>Net Cash</b>		4,931,389,807.40	8,952,284,961.90
<b>Cash &amp; its Equivalent Opening Balance</b>		<b>1,743,313,654.99</b>	<b>2,791,028,693.09</b>
<b>Cash &amp; its Equivalent Closing Balance</b>		<b>6,811,923,847.59</b>	<b>11,743,313,654.99</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### STATEMENT NO. 2: STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2019

		2019	2018
<b>ASSETS</b>	<b>NOTES</b>	<b>₦</b>	<b>₦</b>
<b>Liquid Assets</b>			
Consolidated Revenue Fund Bank Balance	28	4,108,942,885.68	8,807,485,241.21
Cash in Ministries, Department & agencies	28	2,702,980,961.89	2,935,828,413.75
<b>Sub-Total Liquid Assets</b>		<b>6,811,923,847.57</b>	<b>11,743,313,645.99</b>
<b>Investments and Other Non-Cash Assets</b>			
State Government Investments	23	70,110,274,418.90	70,110,274,438.90
Imprest (MDA Remittances)			
<b>Sub-Total Investments and Other Cash Assets</b>		<b>70,110,274,418.90</b>	<b>70,110,274,438.90</b>
<b>Intangible Assets</b>			
Liabilities over Assets		37,352,168,414.38	40,273,164,868.73
<b>Sub-Total Intangible Assets</b>		<b>37,352,168,414.38</b>	<b>40,273,164,868.73</b>
<b>TOTAL ASSETS</b>		<b>144,274,366,680.85</b>	<b>122,126,752,942.62</b>
<b>LIABILITIES</b>			
<b>Public Fund</b>			
Consolidated Revenue Fund		3,401,240,223.41	6,802,112,604.74
Capital Development Fund		3,401,240,223.41	4,941,201,050.25
<b>Sub-Total Fund Balances</b>		<b>6,811,923,847.64</b>	<b>11,743,313,654.99</b>
<b>External and Internal Loans</b>			
External Loans	24	19,157,947,410.45	17,488,330,598.48
Internal Loans & Bonds	26	68,696,074,357.67	70,451,138,145.11
CBN Support Funds	26	19,525,837,818.36	
JAAC Fund	26		22,361,387,297.32
<b>Sub-Total External and Internal Loans</b>		<b>107,379,559,586.48</b>	<b>110,300,856,040.91</b>
<b>Others Liabilities</b>			
PFMU Development Funds	22	82,583,246.73	82,583,246.73
<b>Sub-Total Other Liabilities</b>		<b>82,583,246.73</b>	<b>82,583,246.73</b>
<b>TOTAL LIABILITIES</b>		<b>114,274,366,680.85</b>	<b>122,126,752,942.63</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## STATEMENT NO. 3: STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31 DECEMBER 2019

Actual 2018 ₦			Actual 2019 ₦	Budget Full Year 2019 ₦	Variance 2018 ₦
	NOTES				
<b>2,596,128,940.16</b>	<b>Opening Balance</b>		6,802,112,604.74	6,802,112,604.74	
	Add:				
	<b>Statutory Allocation</b>				
64,416,521,566.71	Share of FAAC: Statutory & Special Allocations	1	54,319,931,479.72	57,113,395,185.00	2,793,463,705.28
11,997,818,438.24	Value Added Tax Allocation	2	13,036,137,650.12	12,000,000,000.00	1,036,137,650
924,757,711.90	Share of Excess Crude oil Account	3		3,000,000,000.00	3,000,000,000.00
<b>77,339,097,716.85</b>	<b>Total Statutory Allocation</b>		<b>67,356,069,129.84</b>	<b>72,113,395,185.00</b>	<b>4,757,326,055.16</b>
	<b>Independent Revenue</b>				
391,068,932.69	Personal Income Taxes (MDA's)	4	1,205,328,851.35	1,670,844,430.00	465,515,578.65
7,274,130,143.89	Taxes Generated by the Board of Internal Revenue	4	10,837,133,709.75	19,009,500,000.00	8,172,366,290.25
200,632,522.00	Licences	5	183,630,950.80	225,400,000.00	41,769,049.20
79,600,200.00	Fees General	6	1,101,838,492.62	927,536,500.00	174,301,992.62
41,384,454.00	Fines	7	3,133,405.00	927,536,500.00	629,153,644.50
255,019,261.99	Sales General	8	137,998,695.50	767,152,360.00	95,684,123.27
	Earnings	9	671,468,236.73	767,152,360.00	1,060,214,139.01
	Rent on Government Buildings	10	216,317,372.99	1,276,531,512.00	
	Repayments-General	11			24,093,062.55
25,319,867.04	Dividend Received	12	29,093,062.55	5,000,000.00	
	Interest Earned	13			
	Re-imbursement	14			
<b>8,267,046,381.61</b>	<b>Total Independent Revenue</b>		<b>14,385,942,777.29</b>	<b>25,576,653,662.00</b>	11,190,710,884.71





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

<b>85,202,273,038.62</b>	<b>Total Revenue</b>		<b>81,742,011,907.13</b>	<b>97,690,048,847.00</b>	<b>15,948,036,939.87</b>
	<b>TOTAL AVAILABLE FUNDS</b>		<b>88,544,124,511.87</b>	<b>104,492,161,451.74</b>	<b>15,948,036,939.87</b>
	<b>Less:</b>				
	<b>EXPENDITURE</b>				
	<b>Operating Expenses</b>				
7,574,307,200.48	Personnel Cost	15	8,856,545,302.00	15,304,901,625.65	6,448,356,323.65
2,656,305,683.61	Pensions and Gratuity	16	7,596,124,175.99	14,846,000,000.00	7,249,875,824.01
7,666,482,947.58	Overhead Charges	17	16,384,085,006.07	17,112,658,110.00	728,573,103.93
758,317,310.36	consolidated Revenue Fund Charges	18	1,222,651,781.70	1,457,247,101.25	234,595,319.55
8,652,266,969.88	Public Debt Charges	19	9,205,024,649.13		9,205,024,649.13
14,288,729,649.50	Grants, Contributions and Subvention to Parastatals	20	14,290,585,076.34	13,449,316,397.00	841,268,679.34
<b>41,596,409,761.41</b>	<b>Total Operating Expenses</b>		<b>57,555,015,991.23</b>	<b>62,170,123,233.90</b>	<b>4,615,107,242.68</b>
	<b>Other Recurrent Expenditure</b>				
449,133,136.90	Repayment of External Loans	25	468,883,188.02		468,883,188.02
1,341,021,423.56	Repayment of Internal Loan & Bonds	26	1,529,366,490.63		1,529,366,490.63
	Repayment of CBN Support Funds	26	589,618,618.59		59,618,618.59
13,605,112.01	Deductions from Source: FAAC	27			
<b>1,803,750,672.47</b>	<b>Total Other Recurrent Expenditure</b>		<b>2,587,868,297.24</b>		<b>2,587,868,297.24</b>
<b>43,400,160,433.88</b>	<b>TOTAL EXPENDITURE</b>		<b>60,142,884,288.46</b>	<b>62,170,123,233.90</b>	<b>2,027,238,945.44</b>
<b>44,802,112,604.74</b>	<b>Operating Balance</b>		<b>28,401,240,223.41</b>	<b>42,322,038,217.84</b>	<b>13,920,797,994.43</b>
	<b>Less:</b>				
	<b>Appropriations/Transfers</b>				
38,000,000,000.00	Transfers to Capital Development Fund		25,000,000,000.00		
<b>6,802,112,604.74</b>	<b>Closing Balance</b>		<b>3,401,240,223.41</b>	<b>42,322,038,217.84</b>	

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## STATEMENT NO. 4: STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31 DECEMBER 2019

ACTUAL 2018 ₦			ACTUAL 2019 ₦	BUDGET FULL YEAR 2019 ₦	VARIANCE 2019 ₦
	NOTES				
<b>194,899,752.93</b>	<b>Opening Balance</b>		<b>4,941,201,050.25</b>	<b>4,941,201,050.25</b>	<b>-</b>
	Add:				
38,000,000,000.00	Transfer from Consolidated Revenue Fund		25,000,000,000.00	-	25,000,000,000.00
-	Proceeds from Aid and Grants: PFMU Receipts	22	-	1,688,800,000.00	1,688,800,000.00
-	Proceeds from External Loan/Development Partr	24	2,138,500,000.00	-	2,138,500,000.00
22,361,387,297.32	Funds received from JAAC	26	-	-	-
-	Proceeds from Development Partners	29	-	127,439,222,965.00	127,439,22,965.00
	Proceeds from Loans – Dev. of Nat. Resources		-	-	-
	Proceeds of Loans from Other Funds	29	-	50,000,000.00	- 50,000,000.00
-	Other Capital Receipts		-	-	-
<b>60,361,387,297.32</b>	<b>Total Receipts</b>		<b>27,138,500,000.00</b>	<b>129,178,022,965.00</b>	<b>102,039,522,965.00</b>
<b>60,556,287,650.25</b>	<b>Total Available Fund</b>		<b>32,079,701,050.25</b>	<b>134,119,224,015.25</b>	<b>102,039,522,965.00</b>
	Less:				
54,852,536,000.00	Capital Expenditure: Administration Sector	21	14,880,986,313.00	72,317,999,396.25	57,437,013,083.25
-	Capital Expenditure: Economic Sector	21	11,048,674,104.31	82,439,555,839.00	71,390,881,734.69
-	Capital Expenditure: Law and Justice	21	-	-	-
-	Capital Expenditure: Counterpart Fund	21	100,000,000.00	-	100,000,000.00
762,550,000.00	Capital Expenditure: Social Service Sector	21	2,639,357,008.71	50,399,991,403.00	47,760,634,394.29
-	Capital Expenditure: Funded from Aid and Grants	22	-	-	-
-	Other Capital Payments: Financial Instruments	23	-	-	-
<b>55,615,086,000.00</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>28,669,017,426.02</b>	<b>205,157,546,638.25</b>	<b>176,488,529,212.23</b>
	Transfer to Consolidated Revenue Fund			-	
<b>4,941,201,050.25</b>	<b>Closing Balance</b>		<b>3,410,683,624.23</b>	<b>134,119,224,015.25</b>	<b>130,708,540,391.02</b>





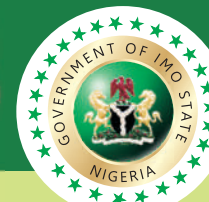
# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 1

### (A) GOVERNMENT SHARE OF FAAC -2019

ACTUAL 2018 ₦		ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
44,209,947,806.32	STATUTORY ALLOCATION	42,811,615,103.45	50,000,000,000.00	7,188,384,896.55
20,206,573,760.39	SPECIAL ALLOCATION	11,508,316,376.27	7,113,395,185.00	4,394,921,191.27
<b>64,416,521,566.71</b>	<b>TOTAL</b>	<b>54,319,931,479.72</b>	<b>57,113,395,185.00</b>	<b>2,793,463,705.28</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 1

### (B) STATUTORY ALLOCATION GROSS

ACTUAL		ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
3,497,866,328.94	JANUARY	3,549,065,823.10	4,666,666.666.67	1,117,600.843.57
3,467,900,285.59	FEBRUARY	3,237,291,388.78	4,666,666.666.67	1,429,375,277.89
3,582,155,873.35	MARCH	3,073,990,819.45	4,666,666.666.67	1,592, 675,845.22
<b>3,092,772,544.53</b>	APRIL	2,898,101,862.23	4,666,666.666.67	1,768,564.804.44
<b>3,842,663,336.01</b>	MAY	3,332,847,459.98	4,666,666.666.67	1,333,819,206.69
	JUNE	3,303, 370,303.56	4,666,666.666.67	636,296,363.11
7,627,270,129.26	JULY	4,078,948,698.07	4,666,666.666.67	587,717,968.60
	AUGUST	3,974,122,806.77	4,666,666.666.67	692,543,859.90
7,575,252,863.44	SEPTEMBER	4,001,197,891.96	4,666,666.666.67	665,468,774.71
3,662,401,094.10	OCTOBER	3,893,713,801.80	4,666,666.666.67	772,952,864.87
	NOVEMBER	3,840,004,645.98	4,666,666.666.67	826,662,020.69
7,861,665,351.10	DECEMBER	3,201,959,601.77	4,666,666.666.67	1,464,707,064.90
<b>44,209947,806.32</b>	<b>TOTAL</b>	<b>42,811,615,103.45</b>	<b>56,000,000,000.00</b>	<b>13,188,384,896.55</b>





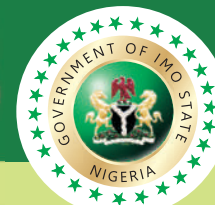
# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 1

### (C) SPECIAL ALLOCATIONS

2018	2019								
	MONTH	13% MINERAL DERIVATION	EXCHANGE RATE GAIN	ADD. FUNDS FROM NNPC	EXCESS BANK CHARGE RECOVERY	FOREX EQUIL. ACCT.	GOODS AND VALUE CONSIDERATION	SOLID MINERALS	TOTAL
₦		₦	₦	₦	₦	₦	₦	₦	₦
589,733,803.63	JANUARY	757,101,736.36	8,171,544.11						765,273,280.47
624,892,080.98	FEBRUARY	693,149,396.63	5,521,591.87		59,508,937.17	416,516,427.01			1,174,696,352.68
603,501,193.99	MARCH	739,688,672.95	7,305,520.23		29,426,429.95	380,026,687.61			1,156,447,310.74
788,499,324.91	APRIL	650,030,814.57	5,514,709.76	85,542,223.38		111,935,797.77	470,482,228.58		1,323,505,774.01
382,675,039.83	MAY	762,209,529.69	6,760,810.94						768,970,340.63
	JUNE	733,625,766.73	9,738,070.34						743,363,787.07
1,180,413,624.07	JULY	594,541,474.77	8,421,548.21						600,783,022.98
	AUGUST	749,007,024.41	6,421,235.01						757,428,259.42
14,032,257,194.74	SEPTEMBER	737,198,697.06	8,253,923.15		12,856,744.47				758,309,364.68
509,627,585.48	OCTOBER	1,034,989,512.10	8,640,532.75						1,043,630,044.85
	NOVEMBER	967,496,444.07	9,795,273.11					56,814,589.47	1,034,106,306.65
14,494,973,912.78	DECEMBER	888,042,634.82	888,042,634.82			486,692,974.71			1,381,802,532.09
<b>20,206,973,912.78</b>	<b>TOTAL</b>	<b>9,307,081,704.16</b>	<b>91,431,632.04</b>	<b>85,542,223.38</b>	<b>101,792,111.59</b>	<b>1,395,171,887.05</b>	<b>470,482,228.58</b>	<b>56,814,589.47</b>	<b>11,508,316,376.27</b>

**REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF  
THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**



**Note 1**

**(D) FAAC SPECIAL ALLOCATION: DETAILS**

<b>ACTUAL 2018 ₦</b>	<b>PARTICULARS</b>	<b>ACTUAL 2019 ₦</b>	<b>BUDGET 2019 ₦</b>	<b>VARIANCE 2019 ₦</b>
5,999,624,551.60	13% Mineral Derivation	9,307,081,704.16	6,000,000,000.00	3,307,081,704.16
.	rural Electrification Refund	.	.	.
.	Ecological Fund/Refund	.	.	.
92,864,881.65	Add. Funds from NNPC	85,542,223.38	.	85,542,223.38
1,305,424,640.57	Exchange Rate Gain	91,431,632.04	1,000,000,000.00	908,568,367.96
.	Forex Equil. Acct.	1,395,171,887.05	.	1,395,171,887.05
107,950,780.45	Excess Bank Charge Recovery	101,792,111.59	113,395,185.00	11,603,073.41
12,700,708,906.12	Paris Club refund	.	.	.
.	Good and value consideration	470,482,22.58	.	470,482,228.58
.	Solid Minerals	56,814,589.47	.	56,814,589.47
<b>20,206,573,760.39</b>	<b>TOTAL</b>	<b>11,508,316,376.27</b>	<b>7,113,395,185.00</b>	<b>4,394,921,191.27</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 2A

### (A) SUMMARY OF VALUE ADDED TAX ALLOCATION - 2019

ACTUAL		ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
11,997,818,438.24	Share of VAT	13,036,137,650.12	12,000,000,000.00	1,036,137,650.12
<b>11,997,818,438.24</b>	<b>TOTAL</b>	<b>13,036,137,650.12</b>	<b>12,000,000,000.00</b>	<b>1,036,137,650.12</b>

**REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**



**NOTE 2B**

**(B) DETAILS OF VALUE ADDED TAX ALLOCATION**

<b>ACTUAL</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
<b>2018</b>		<b>2019</b>	<b>2019</b>	<b>2019</b>
<b>₦</b>		<b>₦</b>	<b>₦</b>	<b>₦</b>
922,714,121.77	JANUARY	1,101,228,933.87	1,000,000,000.00	1,101,228,933.87
1,050,891,082.69	FEBRUARY	1,146,672,169.16	1,000,000,000.00	1,146,672,169.16
997,252,272.73	MARCH	1,047,922,638.42	1,000,000,000.00	47,922,638.42
927,412,650.03	APRIL	1,028,875,172.68	1,000,000,000.00	28,875,172.68
963,902,534.42	MAY	1,166,689,753.95	1,000,000,000.00	1,166,689,753.95
	JUNE	1,198,288,263.42	1,000,000,000.00	1,198,288,263.42
1,990,880,868.63	JULY	1,195,630,125.95	1,000,000,000.00	1,195,630,125.95
	AUGUST	1,022,811,733.57	1,000,000,000.00	22,911,733.57
2,135,381,206.17	SEPTEMBER	969,446,040.81	1,000,000,000.00	30,553,959.19
871,317,517.06	OCTOBER	1,018,152,149.33	1,000,000,000.00	18,152,149.33
	NOVEMBER	1,150,097,187.18	1,000,000,000.00	150,097,187.18
2,138,066,184.174	DECEMBER	990,223,481.78	1,000,000,000.00	9,776,518.22
<b>11,997,818,438.24</b>	<b>TOTAL</b>	<b>13,036,137,650.12</b>	<b>12,000,000,000.00</b>	<b>1,036,137,650.12</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 3

### SCHEDULE OF SHARE OF EXCESS CRUDE OIL ACCOUNT FOR 2019

Actual 2018 ₦		Actual 2019 ₦	Budget 2019 ₦	Variance 2019 ₦
924,757,711.90	Share of Excess Crude Account	-	3,000,000,000.00	- 3,000,000,000.00
<b>924,757,711.90</b>	<b>TOTAL</b>	<b>-</b>	<b>3,000,000,000.00</b>	<b>- 3,000,000,000.00</b>

## NOTE 2B

### DETAILS OF VALUE ADDED TAX ALLOCATION

ACTUAL 2018 ₦		ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	JANUARY	-	250,000,000.00	- 250,000,000.00
-	FEBRUARY	-	250,000,000.00	- 250,000,000.00
-	MARCH	-	250,000,000.00	- 250,000,000.00
-	APRIL	-	250,000,000.00	- 250,000,000.00
-	MAY	-	250,000,000.00	- 250,000,000.00
-	JUNE	-	250,000,000.00	- 250,000,000.00
-	JULY	-	250,000,000.00	- 250,000,000.00
-	AUGUST	-	250,000,000.00	- 250,000,000.00
-	SEPTEMBER	-	250,000,000.00	- 250,000,000.00
377,555,294.10	OCTOBER	-	250,000,000.00	- 250,000,000.00
-	NOVEMBER	-	250,000,000.00	- 250,000,000.00
547,202,417.80	DECEMBER	-	250,000,000.00	- 250,000,000.00
<b>924,757,711.90</b>	<b>TOTAL</b>	<b>-</b>	<b>3,000,000,000.00</b>	<b>- 3,000,000,000.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 4A

### (A) SCHEDULE OF PERSONAL INCOME TAXES FOR 2019

ACTUAL 2018		ACTUAL MDA'S 2019	ACTUAL OTHERS 2019	ACTUAL TOTAL 2019	BUDGET 2019	VARIANCE 2019
₦	DESCRIPTION	₦	₦	₦	₦	₦
4,712,789.77	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	14,699,596.70	17,7000.00	14,699,596.70		14,699,596.70
3,812,098.45	MINISTRY OF NON FORMAL SECTOR MARKET DEV.	11,890,262.99	8,689,507.32	20,579,770.31	1,928,125.00	9,962,137.99
6,622,322.53	MINISTRY OF LANDS, SURVEY, HOUSING & URBAN DEV.	20,655,656.01	7,059,126.14	27,714,782.15		20,655,656.01
3,653,364.50	MINISTRY OF PUBLIC UTILITIES	11,395,158.15		11,395,158.15		11,395,158.15
4,297,161.66	MINISTRY OF WORKS	13,403,216.86	11,000.00	13,403,216.86	270,000,000.00	256,596,783.14
872,210.40	MINISTRY OF HOUSING	2,720,499.26		2,720,499.26		2,720,499.26
11,131,722.91	MINISTRY OF AGRIC AND FOOD SECURITY	34,720,801.33	1,500.00	34,720,801.33	74,060,000.00	39,339,198.67
3,004,520.05	MINISTRY OF INFORMATION ORIENTATION AGENCY	9,371,356.48		9,371,356.48		9,371,356.48
569,640.43	MINISTRY OF TOURISM	1,776,757.50		1,776,757.50	3,000,000.00	1,223,242.50
443,538,748.00	MINISTRY OF TRANSPORT	3,337,640.41		3,337,640.41	3,697,500.00	359,859.59
3,378,748.00	MINISTRY OF TRADE AND INVESTMENT	10,538,605.65		10,538,605.65		10,538,605.65
<b>42,498,137.57</b>	<b>TOTAL ECONOMIC SECTOR</b>	<b>134,509,551.33</b>	<b>15,778,833.46</b>	<b>150,288,384.79</b>	<b>352,685,625.00</b>	<b>218,176,073.67</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

5,202,158.68	MINISTRY OF BASIC AND SECONDARY EDUCATION	15,839,426.48	15,839,426.48	15,151,563.00	14,687,863.48
2,409,625.19	MINISTRY OF TALENT AND YOUTHS DEVELOPMENT	7,336,777.55	7,336,777.55	100,000.00	7,336,777.55
23,052,196.04 2,951,280.77	MINISTRY OF HEALTH MINISTRY OF GENDER/SOCIAL DEVELOPMENT	70,188,855.64 8,985,999.41	70,188,855.64 8,985,999.41	8,000,000.00 1,884,375.00	62,188,855.64 7,101,624.41
775,580.77	MINISTRY OF TERTIARY EDUCATION	4,315,677.08	4,315,677.08		4,315,677.08
598,317.59 732,386.46	MINISTRY OF SCIENCE, TECH & VOCATIONAL EDU MINISTRY OF SPORTS	1,821,745.17 2,229,955.33	1,821,745.17 2,229,955.33	1,828,906.00	1,821,745.17 401,049.33
1,037,700.00	MINISTRY OF PUBLIC SAFETY	3,169,567.76	3,169,567.76	600,000.00	2,559,567.76
383,603.00 317,745.63	MINISTRY OF RURAL DEVELOPMENT & RURAL LANDS MINISTRY OF LABOUR, EMPOWERMENT & POVERTY ALLE	1,167,980.59 967,465.41	1,167,980.59 967,465.41	68,131,000.00	66,963,013.41 967,465.41
<b>37,460,594.16</b>	<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>116,013,456.42</b>	<b>116,013,456.42</b>	<b>81,695,844.00</b>	<b>34,317,612.42</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 4A CONT'D

### SCHEDULE OF PERSONAL INCOME TAXES FOR 2019

ACTUAL 2018 N	DESCRIPTION	ACTUAL MDA'S 2019 N	ACTUAL OTHERS 2019 N	ACTUAL TOTAL 2019 N	BUDGET 2019 N	VARIANCE 2019 N
2,045,876,471.96	TAXES					
	OFFICE OF THE EXECUTIVE GOVERNOR	292,029,106.48	4,408,994.18	296,438,103.66	1,025,975,274.00	279,537,170.34
2,983,098.93	OFFICE OF THE DEPUTY GOVERNOR	9,192,695.39		9,192,695.39	31,200,000.00	22,007,304.61
2,358,221.52	MINISTRY OF LOCAL GOVERNMENT & RURAL DEV.	2,267,077.82		2,267,077.82	100,000,000.00	92,732,922.18
2,167,82.36	IMO STATE PLANNING & ECONOMIC DEV. COMM.	8,634,571.27		8,634,571.27	-	8,634,571.27
	IMO BUREAU OF STATISTICS	4,971,749.66		4,971,749.66	534,750.00	372,000.34
5,755,453.61	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	17,735,962.86		17,735,962.86	-	17,735,962.86
4,392,031.67	OFFICE OF THE HEAD OF SERVICE	3,534,451.99		3,534,451.99	-	13,534,451.99
5,5710,839.63	MINISTRY OF FINANCE	17,598,480.75		17,598,480.75	5,694,097.00	17,598,480.75
5,325,769,597.73	BOARD OF INTERNAL REVENUE	5,345,155.24	10,813,610,022.02	10,818,955,177.26	19,009,500,000.00	8,190,544,822.74
23,28,034.83	MINISTRY OF JUSTICE	71,517,706.81		71,517,706.81	-	71,517,706.81
2,403,566.49	OFFICE OF THE AUDITOR GENERAL - STATE	71,797,653.45		71,797,653.45	-	71,797,653.45
2,076,584.28	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT	6,399,186.62		6,399,186.62	-	6,399,186.62
1,752,645.61	CIVIL SERVICE COMMISSION	5,400,939.61	3,335,860.0	8,736,799.70	-	8,736,799.70
50,532,869.73	JUDICIARY - HIGH COURT	138,133,873.38		138,133,873.38	-	138,133,873.38
49,215,269.63	JUDICIARY - CUSTOMARY COURT OF APPEAL	151,158,566.65		151,158,566.65	23,750,000.00	151,158,566.65
4,046,392.17	JUDICIARY SERVICE COMMISSION	12,469,331.90		12,469,331.90	-	12,469,331.90
915,978.33	LOCAL GOVERNMENT SERVICE COMMISSION	2,822,571.99		2,822,571.99	550,000.00	2,822,571.99
45,214,294.95	LEGISLATURE	125,652,602.08		125,652,602.08	10,500.00.00	125,652,602.08
2,691,074.01	HOUSE OF ASSEMBLY SERVICE COMMISSION	8,292,193.57		8,292,193.57	-	8,292,193.57
2,484,476.46	IMO STATE INDEPENDENT ELECTORAL COMMISSION	7,656,144.11		7,656,144.11	3,350,000.00	7,656,144.11
-	MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	4,132,328.38		4,132,328.38	13,500,000.00	- 9,367,671.62
2,741,087.31	MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND	8,446,914.17		8,446,914.17		8,446,914.17
1,457,205.06	MINISTRY OF INTERNAL RESOURCES & PENSIONS	6,444,716.75		6,444,716.75	1,599,840.00	6,444,716.75
325,896.26	LAGOS LIASION OFFICE	1,004,279.47		1,004,279.47	-	1,004,279.47
337,045.61	ABUJA LIASION OFFICE	1,038,637.24		1,038,637.24	-	1,038,637.24
204,190.49	LOCAL GOVERNMENT PENSION BOARD	629,231.89		629,231.89	-	629,231.89
493,051.60	MINISTRY OF NIGER DELTA AFFAIRS	19,107,224.73		19,107,224.73	15,000,000.00	19,107,224.73
127,137.61	MIN. OF INTER - GOVT. AFFAIRS & DONOR AGENCIES	391,786.35		391,786.35	-	391,786.35
<b>7,585,240,344.85</b>	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>945,805,843.60</b>	<b>10,821,354,876.29</b>	<b>11,776,160,719.89</b>	<b>20,245,962,961.00</b>	<b>8,469,802,241.11</b>
<b>7,665,199,076.58</b>	<b>GRAND TOTAL</b>	<b>1,205,328,851.35</b>	<b>10,837,133,709.75</b>	<b>12,042,462,561.10</b>	<b>20,68,344,340.00</b>	<b>8,653,660,702.36</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 4B

### MONTHLY SCHEDULE OF PERSONAL INCOME TAX FOR 2019

DESCRIPTION	JANUARY ₦	FEBRUARY ₦	MARCH ₦	APRIL ₦	MAY ₦	JUNE ₦	SUB-TOTAL ₦
MINISTRY OF ENVIRONMENT	1,143,712.77	1,914,478.81	1,828,717.16	1,813,877.91	1,322,807.45	1,616,764.67	9,658,358.67
MINISTRY OF NON FORMAL SECTOR MARKET DEV.	925,130.45	1,548,590.55	1,479,219.35	1,481,776.04	1,069,997.28	1,307,774.46	7,812,488.13
MINISTRY OF LANDS, SURVEY, HOUSING & URBAN DEV.	1,607,128.14	2,690,197.33	2,569,689.32	2,574,127.76	1,858,789.48	2,271,853.81	13,571,782.85
MINISTRY OF PUBLIC UTILITIES	886,128.46	1,484,107.99	1,417,625.37	1,420,075.59	1,025,443.11	1,253,319.35	7,487,179.87
MINISTRY OF WORKS	1,042,846.91	1,745,638.01	1,667,439.80	1,670,321.80	1,206,147.05	1,474,179.73	8,806,573.30
MINISTRY OF HOUSING	211,670.40	354,318.44	338,446.27	339,031.24	244,816.02	299,219.57	1,787,501.94
MINISTRY OF AGRIC AND FOOD SECURITY	2,701,576.86	4,522,045.06	4,319,473.96	4,326,939.73	3,124,503.05	3,818,837.07	22,813,275.73
MINISTRY OF INFORMATION ORIENTATION AGENCY	729,145.12	1,220,527.60	1,165,852.42	1,167,869.48	843,322.47	1,030,727.46	6,157,442.55
MINISTRY OF TOURISM	138,241.89	231,405.30	221,039.19	221,421.23	159,889.29	195,420.24	1,167,417.15
MINISTRY OF TRANSPORT	259,687.51	434,695.05	415,222.29	415,939.96	300,352.16	367,097.08	2,192,994.05
MINISTRY OF TRADE AND INVESTMENT	819,963.78	1,372,550.40	1,311,065.15	1,313,331.19	948,362.49	1,159,109.71	6,924,382.71
<b>TOTAL ECONOMIC SECTOR</b>	<b>10,465,612.17</b>	<b>17,518,554.44</b>	<b>16,733,787.29</b>	<b>16,762,709.94</b>	<b>12,104,429.85</b>	<b>14,794,303.15</b>	<b>88,379,396.94</b>
MINISTRY OF BASIC AND SECONDARY EDUCATION	1,232,397.9	2,062,930.51	1,970,518.75	1,973,924.60	1,425,380.02	1,742,131.33	10,407,282.95
MINISTRY OF TALENT AND YOUTHS DEVELOPMENT	570,843.24	955,543.58	912,738.71	914,316.29	660,231.99	806,950.21	4,820,624.03
MINISTRY OF HEALTH	5,461,094.28	9,141,412.51	8,731,910.62	8,747,02.85	6,316,250.94	7,719,862.25	46,117,533.46
MINISTRY OF GENDER/SOCIAL DEVELOPMENT	699,162.13	1,170,338.61	1,117,911.71	1,119,843.91	808,644.43	988,343.19	5,904,243.98
MINISTRY OF TERTIARY EDUCATION	335,784.35	562,074.76	536,895.87	537,823.84	388,365.06	474,668.41	2,835,612.30
MINISTRY OF SCIENCE, TECH & VOCATIONAL EDU	141,742.19	237,264.50	226,635.92	227,027.64	163,937.70	200,368.30	1,196,976.26
MINISTRY OF SPORTS	173,503.27	290,429.89	277,419.69	393,748.18	200,672.28	245,266.12	1,465,190.43
MINISTRY OF PUBLIC SAFETY	245,832.44	411,502.82	393,069.00	105,106.38	284,327.51	347,511.41	2,075,991.56
MINISTRY OF RURAL DEVELOPMENT & RURAL LANDS	90,876.03	152,118.84	145,304.47	145,555.61	105,106.38	128,463.35	767,424.69
MINISTRY OF LABOUR, EMPOWERMENT & POVERTY ALLE	75,274.34	126,002.91	120,358.44	120,566.47	87,061.60	106,408.63	635,672.40
<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>9,026,510.23</b>	<b>15,109,618.94</b>	<b>14,432,763.20</b>	<b>14,457,708.77</b>	<b>10,457,708.77</b>	<b>12,759,973.00</b>	<b>76,226,552.05</b>



# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 4B CONT'D MONTHLY SCHEDULE OF PERSONAL INCOME TAX FOR 2019

DESCRIPTION	JANUARY =N=	FEBRUARY =N=	MARCH =N=	APRIL =N=	MAY =N=	JUNE =N=	SUB-TOTAL C/F =N=
OFFICE OF THE EXECUTIVE GOVERNOR	22,721,534.43	38,03,937.61	36,330,156.13	36,391,949.10	26,279,515.73	32,119,408.11	191,877,501.11
OFFICE OF THE DEPUTY GOVERNOR	715,244.26	1,197,258.74	1,143,625.92	1,145,602.56	827,244.87	1,011,077.06	6,040,053.51
MINISTRY OF LOCAL GOVERNMENT & RURAL DEV.	565,400.20	946,465.87	904,067.65	905,630.24	653,959.76	799,284.15	4,774,827.88
IMO STATE PLANNING & ECONOMIC DEV. COMM.	671,819.01	1,124,568.53	1,074,191.96	1,076,048.59	777,019.63	949,690.66	5,673,338.40
IMO BUREAU OF STATISTICS	386,830.55	647,521.81	698,516.19	619,584.23	447,404.62	546,827.87	3,266,684.28
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,379,959.32	2,309,935.84	2,206,459.15	2,210,272.79	1,596,048.13	1,954,725.50	11,653,400.72
OFFICE OF THE HEAD OF SERVICE	1,053,057.75	1,762,730.10	1,683,766.23	1,686,676.46	1,217,956.81	1,488,613.88	8,892,801.24
MINISTRY OF FINANCE	1,369,262.42	2,292,030.13	2,189,355.56	2,193,139.63	1,583,676.20	1,935,604.25	11,563,068.20
BOARD OF INTERNAL REVENUE	415,883.64	696,154.23	664,969.07	666,118.40	481,007.16	687,897.63	3,512,030.13
MINISTRY OF JUSTICE	5,564,486.50	9,314,482.39	8,897,227.61	8,912,605.56	6,435,833.41	7,866,018.62	46,990,654.09
OFFICE OF THE AUDITOR GENERAL – STATE	606,702.02	1,015,568.16	970,074.41	971,751.09	701,705.93	857,640.58	5,123,442.18
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	497,893.31	833,431.52	796,096.83	797,472.80	573,858.78	703,827.39	4,204,580.63
CIVIL SERVICE COMMISSION	42,223.98	703,419.60	671,908.97	673,070.30	486,027.16	594,033.19	3,548,683.21
JUDICIARY – HIGH COURT	10,747,605.15	17,990,587.07	17,184,674.49	17,214,376.44	12,430,580.31	15,192,931.49	90,760,754.95
JUDICIARY – CUSTOMARY COURT OF APPEAL	11,761,000.76	19,686,926.09	18,805,023.71	18,837,526.27	13,682,664.26	18,625,478.54	99,318,919.61
JUDICIARY SERVICE COMMISSION	970,185.32	1,624,008.62	1,551,258.79	1,553,940.16	1,122,107.33	1,371,464.51	8,192,964.90
LOCAL GOVERNMENT SERVICE COMMISSION	219,620.02	367,625.44	351,157.16	351,764.10	245,014.48	310,457.25	1,845,634.45
LEGISLATURE	9,776,490.88	16,365,023.46	15,631,930.19	15,658,948.38	11,307,398.56	13,820,153.80	82,559,945.27
HOUSE OF ASSEMBLY SERVICE COMMISSION	645,226.75	1,080,055.32	1,031,672.79	1,033,455.93	746,263.27	192,099.56	5,448,773.62
IMO STATE INDEPENDENT ELECTORAL COMMISSION	595,691.79	997,137.95	952,469.81	954,116.06	488,971.59	842,076.39	5,030,456.58
MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	321,518.77	538,195.39	514,086.20	514,974.75	371,865.63	454,502.44	2,715,143.17
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND	657,218.22	1,100,128.02	1,050,846.31	1,052,662.59	760,132.49	929,050.82	5,550,038.44
MINISTRY OF INTERNAL RESOURCES & PENSIONS	501,435.81	839,361.37	801,761.05	803,146.81	1579,956.00	708,835.11	4,234,496.17
LAGOS LIASION OFFICE	98,138.69	130,797.59	124,938.33	125,154.28	90,374.48	10,457.70	659,861.05
ABUJA LIASION OFFICE	80,811.92	135,272.35	129,212.64	129,435.97	93,466.31	114,296.60	682,435.80
LOCAL GOVERNMENT PENSION BOARD	48,957.84	81,951.30	78,280.18	78,415.48	56,624.18	69,207.33	413,436.33
MINISTRY OF NIGER DELTA AFFAIRS	1,486,651.33	2,488,529.29	2,377,052.27	2,381,160.76	1,719,447.13	20,101,546.49	12,554,387.27
MIN. OF INTER-GOVT. AFFAIRS & DONOR AGENCIES	30,483.22	51,026.34	48,740.55	48,824.79	35,256.61	43,091.41	257,422.92
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>74,289,353.87</b>	<b>124,354,130.14</b>	<b>118,783,519.34</b>	<b>118,988,824.50</b>	<b>85,922,376.80</b>	<b>105,016,238.91</b>	<b>627,354,443.00</b>
<b>SUB – TOTAL</b>	<b>93,781,476.27</b>	<b>156,982,303.61</b>	<b>149,950,069.83</b>	<b>150,209,243.52</b>	<b>108,466,784.56</b>	<b>132,570,514.47</b>	<b>791,960,191.98</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## 4B CONT'D

### MONTHLY SCHEDULE OF PERSONAL INCOME TAX FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF ENVIRONMENT	9,658,358.67	863,436.29	1,062,007.02	1,005,311.02		762,475.11	1,298,308.58	14,699,596.99
MINISTRY OF NON-FORMAL SECTOR & MARKET	7,812,488.13	698,419.47	859,040.08	853,623.80		616,753.63	1,049,937.88	11,890,262.99
MINISTRY OF LANDS, SURVEY , HOUSING & URBAN	13,571,782.85	1,213,287.91	1,492,316.57	1,482,907.45		1,071,418.76	1,823,942.47	20,655,656.01
MINISTRY OF PUBLIC UTILITIES	7,487,179.87	669,337.62	823,270.07	818,079.31		915,073.30	1,006,218.97	11,395,158.15
MINISTRY OF WORKS	8,787,501.94	787,288.53	968,347.00	962,241.53		695,231.27	1,183,535.23	13,401,216.86
MINISTRY OF HOUSING	1,787,501.94	159,798.79	196,548.88	195,309.63		141,113.60	240,226.41	2,720,499.26
MINISTRY OF AGRIC AND FOOD SECURITY	22,813,275.73	2,039,457.31	2,508,486.15	2,492,670.04		1,800,984.58	3,065,927.52	34,720,801.33
MINISTRY OF INFORMATION ORIENTATION AGENCY	6,157,442.55	550,461.99	677,055.74	672,786.88		486,096.74	827,512.58	9,371,356.48
MINISTRY OF TOURISM	1,167,417.15	104,364.56	128,366.03	127,556.68		92,161.26	156,891.82	1,776,757.50
MINISTRY OF TRANSPORT	2,192,994.05	196,048.91	341,135.70	239,615.33		173,125.00	294,721.41	3,337,640.41
MINISTRY OF TRADE AND INVESTMENT	6,924,382.71	619,024.78	761,386.41	756,585.84		546,642.52	930,583.39	10,539,605.65
<b>TOTAL ECONOMIC SECTOR</b>	<b>88,379,396.94</b>	<b>7,900,926.16</b>	<b>9,717,959.67</b>	<b>9,656,687.52</b>		<b>6,977,074.78</b>	<b>11,877,506.26</b>	<b>134,509,551.33</b>
MINISTRY OF BASIC AND SECONDARY EDUCATION	10,407,282.95	930,388.49	1,144,356.71	1,137,141.49		821,598.63	1,398,658.20	15,839,426.48
MINISTRY OF TALENT AND YOUTHS DEVELOPMENT	4,820,624.03	430,953.32	530,062.79	526,720.72		380,562.16	647,854.52	7,336,777.55
MINISTRY OF HEALTH	46,117,533.46	4,122,807.34	5,070,959.36	5,038,986.75		3,640,729.52	6,197,839.22	70,188,855.64
MINISTRY OF GENDER/SOCIAL INVESTMENT	5,904,243.98	527,826.59	619,214.71	645,121.39		466,106.09	793,484.65	8,985,999.41
MINISTRY OF TERTIARY EDUCATION	2,835,612.30	253,497.58	311,796.27	039,830.38		223,856.23	381,084.32	4,315,677.08
MINISTRY OF SCIENCE, TECH& VOCATIONAL EDU	1,196,976.26	107,007.08	131,616.27	130,786.43		94,494.79	160,864.34	1,821,745.17
MINISTRY OF SPORTS	1,465,190.43	130,984.84	161,108.38	160,092.59		115,668.85	196,190.24	2,229,955.33
MINISTRY OF PUBLIC SAFETY	2,075,991.56	185,589.14	228,270.42	226,831.17		163,888.29	278,997.18	3,159,567.76
MINISTRY OF RURAL DEVELOPMENT & RURAL LANDS	767,424.69	68,606.10	84,383.94	83,851.90		60,584.02	103,135.97	1,157,986.59
MINISTRY OF LABOUR, EMPOWERMENT & POVERTY	635,672.40	56,827.73	69,896.82	69,456.12		50,182.89	85,429.45	967,465.41
<b>TOTAL SOCIAL SECTOR</b>	<b>76,226,552.05</b>	<b>6,814,488.2</b>	<b>8,381,665.68</b>	<b>8,328,818.93</b>		<b>6,017,673.49</b>	<b>10,244,258.06</b>	<b>116,013,456.42</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## 4B CONT'D MONTHLY SCHEDULE OF PERSONAL INCOME TAX FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR	191,877,501.11	17,153,431.91	21,098,331.53	20,965,305.66		15,147,689.62	25,786,84.65	292,029,109.48
OFFICE OF THE DEPUTY GOVERNOR	62404,053.41	539,967.66	664,147.95	659,960.47		476,829.51	811,736.93	9,192,695.39
MINISTRY OF LOCAL GOVERNMENT & RURAL DEV	4,774,827.88	426,859.24	525,027.17	521,716.85		376,946.80	641,689.88	7,267,077.82
IMO STATE PLANNING & ECONOMIC DEV. COMM.	5,673,338.40	507,184.13	623,824.96	619,891.72		447,879.34	762,452.73	8,634,571.27
IMO BUREAU OF STATISTICS	3,266,684.28	292,034.48	359,195.78	365,931.03		257,887.03	439,017.06	4,971,749.66
OFFICE OF THE SECRETARY TO THE STATE GOVT.	11,653,400.72	1,041,788.72	1,281,376.45	1,273,297.32		191,972.86	1,566,126.78	17,735,961.86
OFFICE OF THE HEAD OF SERVICE	8,892,801.24	794,997.12	977,828.39	971,663.15		702,038.50	1,195,123.59	13,534,541.99
MINISTRY OF FINANCE	11,563,068.20	1,033,713.19	1,271,433.73	1,263,427.23		912,841.62	1,553,986.79	17,598,480.75
BOARD OF INTERNAL REVENUE	3,512,030.13	313,967.87	386,173.34	383,738.50		277,255.76	471,989.64	5,345,155.24
MINISTRY OF JUSTICE	46,990,654.09	4,200,862.43	5,166,965.35	5,134,387.41		1,709,657.67	6,315,179.87	71,717,706.81
OFFICE OF THE AUDITOR GENERAL – STATE	5,123,442.18	458,024.60	563,359.86	559,807.85		406,468.02	688,550.94	7,797,653.45
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	4,204,580.63	375,880.38	462,324.32	459,409.35		331,928.87	565,063.06	6,399,186.62
CIVIL SERVICE COMMISSION	3,548,683.21	317,244.57	390,203.62	387,743.37		280,149.32	476,915.53	5,400,939.61
JUDICIARY – HIGH COURT	90,318,619.95	8,113,814.39	9,979,807.36	9,916,854.26		7,165,070.10	12,197,542.33	138,133,873.38
JUDICIARY – CUSTOMARY COURT OF APPEAL	99,318,619.61	8,878,868.91	10,920,807.03	10,851,950.89		7,840,667.17	13,347,653.04	151,158,566.65
JUDICIARY SERVICE COMMISSION	8,192,964.90	732,433.27	900,876.28	895,196.22		646,790.21	1,101,071.01	12,469,331.90
LOCAL GOVERNMENT SERVICE COMMISSION	1,185,634.45	165,800.29	203,930.59	202,644.80		165,413.35	249,248.50	2,827,671.99
LEGISLATURE	82,559,945.27	7,380,679.81	9,068.49	9,020,830.88		6,517,660.59	11,095,417.04	125,652,600.08
HOUSE OF ASSEMBLY SERVICE COMMISSION	5,448,773.62	487,108.53	599,132.42	595,354.87		430,151.17	732,272.96	8,292,793.57
IMO STATE INDEPENDENT ELECTORAL COMMISSION	5,030,463.58	449,712.52	553,136.18	549,648.64		397,127.86	676,055.33	7,656,144.11
MINISTRY OF HAPPINESS AND PURPOSE FULFILLM.	2,715,143.17	242,727.90	298,549.81	296,667.44		214,345.85	364,894.21	4,132,428.38
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND	5,550,038.44	496,161.38	610,267.23	606,419.47		438,145.48	745,882.17	8,446,914.12
MINISTRY OF INTERNAL RESOURCES & PENSIONS	4,234,496.17	378,554.76	465,611.76	462,678.04		334,290.54	569,083.48	6,444,716.75
LAGOS LIAISON OFFICE	659,861.05	58,990.15	72,556.54	72,099.07		52,092.46	88,680.21	1,004,279.47
ABUJA LIAISON OFFICE	682,435.80	61,008.28	75,038.80	74,565.67		53,874.61	91,714.08	1,038,637.24
LOCAL GOVERNMENT PENSION BOARD	413,436.33	36,960.31	45,460.34	45,173.71		32,638.56	55,562.64	629,231.89
MINISTRY OF NIGER DELTA AFFAIRS	12,554,387.27	1,122,334.96	1,380,440.50	1,371,742.73		991,100.89	1,687,212.19	19,107,224.73
MINISTRY OF INTER-GOVT. AFFAIRS & DONOR	257,422.92	23,013.05	28,305.53	28,127.06		20,322.15	34,595.65	391,786.35
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>627,354,443.00</b>	<b>56,084,124.81</b>	<b>68,982,199.31</b>	<b>68,547,263.65</b>	<b>0.00</b>	<b>49,526,236.91</b>	<b>84,311,576.93</b>	<b>954,805,843.60</b>
<b>SUB-TOTAL</b>	<b>791,960,391.98</b>	<b>70,799,539.18</b>	<b>87,081,824.66</b>	<b>86,532,770.11</b>	<b>0.00</b>	<b>62,520,984.18</b>	<b>106,433,341.25</b>	<b>1,205,328,851.35</b>

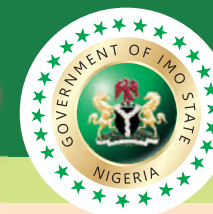


**NOTE 4C**

**MONTHLY SCHEDULE OF TAXES GENERATED BY THE BOARD OF INTERNAL REVENUE (BIR)**

<b>MONTHS</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2018</b>
	<b>₦</b>	<b>₦</b>
JANUARY	341,041,324.80	736,806,959.41
FEBRUARY	238,324,535.34	615,553,190.32
MARCH	251,433,978.24	410,609,772.54
APRIL	221,298,216.86	598,184,144.11
MAY	5,383,008,520.93	722,267,369.86
JUNE	354,753,421.88	510,187,519.90
JULY	275,566,018.93	625,030,565.67
AUGUST	986,242,416.78	630,117,755.23
SEPTEMBER	594,866,505.17	449,309,502.72
OCTOBER	721,575,394.49	815,535,190.90
NOVEMBER	619,482,760.84	661,294,782.75
DECEMBER	849,540,615.49	499,233,390.39
<b>TOTAL</b>	<b>10,837,133,709.75</b>	<b>7,274,130,143.89</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 5A

### SCHEDULE OF LICENCES FOR 2019

MONTHS	LICENCES	ACTUAL 2018	BUDGET 2019	VARIANCE 2019
₦	DESCRIPTION	₦	₦	₦
601,871.00	MINISTRY OF AGRICULTURE & FOOD SAFETY	33,000.00	300,000.00	267,000.00
.	MINISTRY OF COMMERCE AND INDUSTRY	-	-	-
.	MINISTRY OF LANDS, SURVEY, HOUSING & URBAN DEV.	-	-	-
5,958,518.60	MINISTRY OF INFORMATION& PUBLIC UTILITIES	-	-	-
.	MINISTRY OF TOURISM	5,600,850.00		
1,584,925.40	MINISTRY OF WORKS	-	-	-
.	MINISTRY OF TRANSPORT	-	1,600,000.00	1,600,000.00
<b>8,145,315.00</b>	<b>TOTAL ECONOMIC SECTOR</b>	<b>5,633,850.00</b>	<b>1,900,000.00</b>	<b>1,867,000.00</b>
.	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,628,000.00	-	1,628,000.00
3,651,348.10	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	5,000.00	-	5,000.00
.	MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-
<b>3,651,348.10</b>	<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>1,633,000.00</b>	<b>-</b>	<b>1,633,000.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 5A CONT'D

### SCHEDULE OF LICENCES FOR 2019

ACTUAL 2018	LICENCES	ACTUAL 2019	BUDGET 2019	VARIANCE 2019
₦	₦	₦	₦	₦
	OFFICE OF THE EXECUTIVE GOVERNOR	-		-
	OFFICE OF THE DEPUTY GOVERNOR	-		-
	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-		-
	MINISTRY OF PUBLIC SAFETY	-	7,200,000.00	- 7,200,000.00
	IMO STATE PLANNING & ECONOMIC DEV. COMM.	-	-	-
	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-
	OFFICE OF THE HEAD OF SERVICE	-	-	-
	MINISTRY OF FINANCE	-	-	-
188,826,858.90	BOARD OF INTERNAL REVENUE	176,364,100.80	216,300,000.00	- 39,935,899.20
	MINISTRY OF JUSTICE	-	-	-
	OFFICE OF THE AUDITOR GENERAL STATE	-	-	-
	OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	-	-	-
	CIVIL SERVICE COMMISSION	-	-	-
	JUDICIARY – HIGH COURT	-	-	-
	JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-
	JUDICIARY SERVICE COMMISSION	-	-	-
	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
	LEGISLATURE	-	-	-
	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
	MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	-	-	-
	MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND	-	-	-
	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-
<b>188,826,858.90</b>	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>176,364,100.80</b>	<b>223,500,000.00</b>	<b>- 47,135,899.20</b>
<b>200,623,522.00</b>	<b>GRAND TOTAL</b>	<b>183,630,950.80</b>	<b>225,400,000.00</b>	<b>- 41,769,049.20</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 5B

### MONTHLY SCHEDULE OF LICENCES FOR 2019

DESCRIPTION	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-	-	-	-	-
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-
MINISTRY OF LANDS, SURVEY, HOUSING & URBAN DEV.	-	-	-	-	-	-	-
MINISTRY OF INFORMATION & PUBLIC UTILITIES	-	-	-	-	-	-	-
MINISTRY OF TOURISM	-	12,000.00	116,250.00	80,600.00	125,000.00	520,000.00	853,850.00
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.	-	-	-	-	-	-	-
MINISTRY OF TRANSPORT	-	-	-	-	-	-	-
<b>TOTAL ECONOMIC SECTOR</b>	-	<b>12,000.00</b>	<b>116,250.00</b>	<b>80,600.00</b>	<b>125,000.00</b>	<b>520,000.00</b>	<b>853,850.00</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-	-	-	-	-
MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR</b>	-	-	-	-	-	-	-





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## 5B CONT'D

### MONTHLY SCHEDULE OF LICENCES FOR 2019

DESCRIPTION	JAN	FEB	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	₦	₦	₦	₦	₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEV.	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMM.	-	-	-	-	-	-	-
IMO BUREAU OF STATISTICS	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-	-	-
OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-	-	-
MINISTRY OF FINANCE	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE		6,409,500.00	5,882,500.00	5,058,500.00	4,811,120.00	3,759,840.74	25,921,460.74
MINISTRY OF JUSTICE							
OFFICE OF THE AUDITOR GENERAL – STATE	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-
JUDICIARY – HIGH COURT	-	-	-	-	-	-	-
JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-
MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION</b>		6,409,500.00	5,882,500.00	5,058,500.00	4,811,120.00	3,759,840.74	25,921,460.74
<b>SUB – TOTAL</b>	-	6,421,500.00	5,998,750.00	5,139,100.00	4,936,120.00	4,279,840.74	26,775,310.74

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 5B CONT'D

### MONTHLY SCHEDULE OF LICENCES FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
	₦	₦	₦	₦	₦	₦	₦	
MINISTRY OF AGRICULTURE AND ENVIRONMENT	-				20,500.00	6,000.00	6,500.00	33,000.00
MINISTRY OF COMMERCE AND INDUSTRY	-		-	-	-	-	-	-
MINISTRY OF LANDS, SURVEY, HOUSING & URBAN DEV.	-		-	-	-	-	-	-
MINISTRY OF INFORMATION & PUBLIC UTILITIES	-							-
MINISTRY OF TOURISM	853,850.00	130,000.00	4,200,000.00		110,000.00	150,000.00	157,000.00	5,600,850.00
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.								
MINISTRY OF TRANSPORT								
<b>TOTAL ECONOMIC SECTOR - a</b>	<b>853,850.00</b>	<b>130,000.00</b>	<b>4,200,000.00</b>	<b>-</b>	<b>130,500.00</b>	<b>156,000.00</b>	<b>163,500.00</b>	<b>5,633,850.00</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY					780,000.00	238,000.00	610,000.00+	1,628,000.00
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AF					5,000.00			5,000.00
MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-	-	-	-	-	
<b>TOTAL SOCIAL SERVICE SECTOR - b</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>785,000.00</b>	<b>238,000.00</b>	<b>610,000.00</b>	<b>1,633,000.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## 5B CONT'D

### MONTHLY SCHEDULE OF LICENCES FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦		₦
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEV.	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMM.	-	-	-	-	-	-	-	-
IMO BUREAU OF STATISTICS	-	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-	-	-	-
OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-	-	-	-
MINISTRY OF FINANCE	-	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE	25,921,460.74	5,938,000.00	29,063,000.00	-	30,001,000.00	28,477,195.00	56,963,445.06	176,364,100.80
MINISTRY OF JUSTICE	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL - STATE	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT	-	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-	-
JUDICIARY - HIGH COURT	-	-	-	-	-	-	-	-
JUDICIARY - CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-	-
MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND CH	-	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION -c</b>	<b>25,921,460.74</b>	<b>5,938,000.00</b>	<b>29,063,000.00</b>	<b>-</b>	<b>30,001,000.00</b>	<b>28,477,195.00</b>	<b>56,963,445.06</b>	<b>176,364,100.80</b>
<b>SUB-TOTAL a+b+c</b>	<b>25,775,310.74</b>	<b>6,068,000.00</b>	<b>33,263,000.00</b>	<b>-</b>	<b>30,916,000.00</b>	<b>28,871,195.00</b>	<b>28,871,195.00</b>	<b>183,630,950.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 6A

### SCHEDULE OF FEES GENERAL FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	MINISTRY OF AGRICULTURE & FOOD SAFETY	5,436,100.00	5,390,000.00	46,100.00
	MINISTRY OF PETROLEUM AND ENVIRONMENT	1,340,120.00		
-	MINISTRY OF COMMERCE AND INDUSTRY	4,676,600.00	-	4,676,600.00
-	MINISTRY OF HOUSING	-	6,090,000.00	- 6,090,000.00
-	MINISTRY OF LANDS, SURVEY, HOUSING & URBAN DEV.	203,258,940.74	-	203,258,940.74
	MINISTRY OF RURAL LANDS AND RURAL DEVELOPMENT	-	1,975,000.00	- 1,975,000.00
	BUREAU FOR LANDS, SURVEY & URBAN DEVELOPMENT	-	253,550,000.00	- 253,550,000.00
-	MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES	8,157,000.00	1,930,000.00	6,227,000.00
290,524.77	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT		7,871,500.00	- 7,871,500.00
	MINISTRY OF WORKS AND TRANSPORT	34,387,272.50	11,715,000.00	22,672,272.50
<b>290,524.77</b>	<b>TOTAL ECONOMIC SECTOR -a</b>	<b>257,256,033.24</b>	<b>288,521,500.00</b>	<b>- 32,605,586.76</b>
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	101,480,303.00	-	101,480,303.00
	MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION	6,311,500.00	66,026,250.00	- 59,714,750.00
	MINISTRY OF TERTIARY AND NON-FORMAL EDUCATION	332,100.00	700,000.00	- 367,900.00
	MINISTRY OF HEALTH	813,051.00	21,215,000.00	- 20,401,949.00
	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	279,000.00		
	MINISTRY OF PUBLIC SAFETY	-	1,810,000.00	- 1,810,000.00
	MINISTRY OF SPORTS	-	1,625,000.00	- 1,625,000.00
	MINISTRY OF TALENT AND YOUTH DEVELOPMENT	90,000.00	125,000.00	- 35,000.00
	<b>TOTAL SOCIAL SERVICE SECTOR - b</b>	<b>109,305,954.00</b>	<b>91,501,250.00</b>	<b>17,525,704.00</b>
<b>290,524.77</b>	<b>SUB-TOTAL</b>	<b>366,561,987.24</b>		<b>- 15,079,882.76</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 6A CONT'D

### SCHEDULE OF FEES GENERAL FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	OFFICE OF THE EXECUTIVE GOVERNOR	81,790,582.00	54,340,000.00	27,450,582.00
-	OFFICE OF THE DEPUTY GOVERNOR	-	6,50000	- 6,50000
1,905,411.59	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	303,500,000.00	- 303,500,000.00
-	MINISTRY OF NIGER DELTA	-	375,000.00	- 375,000.00
-	MINISTRY OF LABOUR AND POVERTY ALLEVIATION	-	83,770,250.00	- 83,770,250.00
-	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	86,197,575.00	-	86,197,575.00
2,668,249.52	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,924,000.00	-	1,924,000.00
-	OFFICE OF THE HEAD OF SERVICE	396,576.32	-	396,576.32
-	MINISTRY OF FINANCE	378,094,289.44	-	378,094,289.44
-	BOARD OF INTERNAL REVENUE	126,005,462.62	75,000,000.00	51,005,462.62
832,582.99	MINISTRY OF JUSTICE	432,970.00	14,687,500.00	- 14,254,530.00
-	OFFICE OF THE AUDITOR GENERAL- STATE	300,000.00	300,000.00	-
-	OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	20,000.00	150,000.00	- 130,000.00
-	IMO STATE LIASION OFFICE	2,701,500.00	-	-
-	CIVIL SERVICE COMMISSION	-	-	-
70,697,197.04	JUDICIARY-HIGH COURT	1,503,000.00	-	1,503,000.00
2,805,626.33	JUDICIARY-CUSTOMARY COURT OF APPEAL	-	9,525,000.00	- 9,525,000.00
-	JUDICIAL SERVICE COMMISSION	-	750,000.00	- 750,000.00
-	LOCAL GOVERNMENT SERVICE COMMISSION	56,650.00	100,000.00	- 43,350.00
-	LEGISLATURE	-	280,000.00	- 280,000.00
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	7,500.00	62,500.00	- 55,000.00
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	1,062,500.00	- 1,062,500.00
-	MINISTRY OF SPORTS	-	-	-
400,607.76	MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFA	55,846,400.00	-	55,846,400.00
-	MINISTRYOF INTERNAL RESOURCES & PENSIONS	-	27,000.00	- 27,000.00
-	MINISTRYOF HAPPINESS AND PURPOSE FULFILLMENT	-	1,125,000.00	- 1,125,000.00
-	MINISTRY OF GENDER AND SOCIALDEVELOPMENT	-	2,452,500.00	- 2,452,500.00
<b>79,309,675.23</b>	<b>TOTAL GENERAL ADMINISTRATION - c</b>	<b>735,276,505.38</b>	<b>547,513,750.00</b>	<b>185,061,255.38</b>
<b>79,600,200.00</b>	<b>GRAND TOTAL - ab+c</b>	<b>1,101,838,492.62</b>	<b>927,536,500.00</b>	<b>169,981,372.62</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 6B

### MONTHLY SCHEDULE OF FEES GENERAL FOR 2019

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & FOOD SAFETY	170,000.00	36,000.00	73,500.00	68,800.00	179,900.00	162,500.00	690,700.00
MINISTRY OF PETROLEUM AND ENVIRONMENT	-	-	-	-	-	-	-
MINISTRY OF COMMERCE AND INDUSTRY	100,000.00	136,000.00	310,000.00	156,000.00	416,600.00	595,000.00	1,713,600.00
MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	9,136,300.00	17,340,550.00	39,025,168.82	1,213,050.00	2,830,000.00	5,330,000.00	74,875,068.82
MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES	20,000.00	531,000.00	1,142,000.00	356,500.00	332,500.00	53,000.00	2,435,000.00
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-	-	-
MINISTRY OF WORKS AND TRANSPORT	26,000.00	10,500.00	643,000.00	442,500.00	240,000.00	450,000.00	1,812,000.00
<b>TOTAL ECONOMIC SECTOR</b>	<b>9,452,300.00</b>	<b>18,054,050.00</b>	<b>41,193,688.82</b>	<b>2,236,850.00</b>	<b>3,999,000.00</b>	<b>6,590,500.00</b>	<b>81,526,368.82</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	6,000.00	197,000.00	512,600.00	166,500.00	445,200.00	5,715,300.00	7,042,600.00
MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION	-	-	-	-	-	-	-
MINISTRY OF TERTIARY AND NON-FORMAL EDUCATION	-	-	-	-	-	-	-
MINISTRY OF HEALTH	-	-	-	-	-	-	-
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	-	-	-	-	-	-	-
MINISTRY OF PUBLIC SAFETY	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>9,972,000.00</b>	<b>6,392,750.00</b>	<b>6,535,900.00</b>	<b>4,049,501.00</b>	<b>1,546,750.00</b>	<b>5,883,750.00</b>	<b>34,380,651.00</b>
OFFICE OF THE EXECUTIVE GOVERNOR	6,000.00	197,000.00	512,600.00	166,500.00	445,200.00	5,715,300.00	7,042,600.00
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,000.00	-	-	-	-	-	1,000.00
OFFICE OF THE HEAD OF SERVICE	3,000.00	-	-	23,000.00	-	364,576.32	390,576.32
MINISTRY OF FINANCE	53,615,769.90	185,582,889.48	12,235,618.02	2,986,098.75	4,001,886.93	7,389,839.54	365,812,109.62
BOARD OF INTERNAL REVENUE	14,107,136.77	4,236,311.62	5,501,056.15	1,616,562.34	4,133,998.80	4,862,981.36	34,458,046.24
MINISTRY OF JUSTICE	10,500.00	5,000.00	72,500.00	53,350.00	32,000.00	3,500.00	176,850.00
OFFICE OF THE AUDITOR GENERAL – STATE	100,000.00	40,000.00	40,000.00	-	-	-	180,000.00
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	-	-	-	-	-	-	-
IMO STATE LIAISON OFFICE	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-
JUDICIARY – HIGH COURT	-	-	-	-	-	-	-
JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	5,710,000.00	1,020,000.00	540,000.00	1,020,000.00	22,950,000.00	13,800,000.00	45,040,000.00
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>73,553,433.67</b>	<b>291,081,201.10</b>	<b>18,901,774.17</b>	<b>5,865,511.09</b>	<b>31,563,064.93</b>	<b>32,136,197.22</b>	<b>463,101,182.18</b>
<b>GRAND TOTAL</b>	<b>92,977,733.67</b>	<b>315,528,001.10</b>	<b>66,631,342.09</b>	<b>12,151,862.09</b>	<b>37,108,814.93</b>	<b>44,610,447.22</b>	<b>569,008,202.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 6B CONT'D

### MONTHLY SCHEDULE OF FEES GENERAL FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	
MINISTRY OF AGRICULTURE & FOOD SAFETY	690,700.00	80,000.00	80,000.00	-	16,000.00	26,000.00	4,543,400.00	5,436,100.00
MINISTRY OF PETROLEUM AND ENVIRONMENT	-	-	-	315,000.00	636,120.00	389,000.00	-	1,340,120.00
MINISTRY OF COMMERCE AND INDUSTRY	1,713,600.00	140,000.00	570,000.00	150,000.00	480,000.00	668,000.00	955,000.00	4,676,600.00
MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	74,875,068.82	15,270,000.00	50,541,783.00	19,430,000.00	14,275,167.00	15,570,908.00	13,296,013.64	203,258,940.74
MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES	2,435,000.00	450,000.00	350,000.00	30,000.00	422,000.00	1,665,000.00	2,805,000.00	8,157,000.00
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-	-	-	-
MINISTRY OF WORKS AND TRANSPORT	1,812,000.00	10,500.00	1,000.00	52,000.00	24,605,572.50	6,204,700.00	-	34,387,272.50
<b>TOTAL ECONOMIC SECTOR</b>	<b>81,526,368.82</b>	<b>15,950,500.00</b>	<b>51,542,783.28</b>	<b>19,977,000.00</b>	<b>40,434,859.50</b>	<b>24,523,608.00</b>	<b>29,062,600.00</b>	<b>257,236,033.24</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	34,318,150.00	6,213,030.00	8,314,670.00	16,770,853.00	7,130,000.00	-	28,733,600.00	101,480,303.00
MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION	-	-	-	-	-	6,311,500.00	-	6,311,500.00
MINISTRY OF TERTIARY AND NON-FORMAL EDUCATION	-	-	-	-	-	332,100.00	-	332,100.00
MINISTRY OF HEALTH	62,501.00	5,000.00	15,000.00	-	246,550.00	175,000.00	309,000.00	813,051.00
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	-	-	8,000.00	-	88,000.00	183,000.00	-	279,000.00
MINISTRY OF PUBLIC SAFETY	-	-	-	-	10,000.00	60,000.00	20,000.00	90,000.00
<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>34,380,651.00</b>	<b>6,218,030.00</b>	<b>8,337,670.00</b>	<b>16,770,853.00</b>	<b>7,474,550.00</b>	<b>7,061,600.00</b>	<b>29,062,600.00</b>	<b>109,305,954.00</b>
OFFICE OF THE EXECUTIVE GOVERNOR	7,042,600.00	189,000.00	7,961,500.00	5,000.00	3,122,000.00	10,794,200.00	52,678,282.00	81,790,582.00
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	38,882,552.00	47,315,023.00	-	86,197,575.00
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,000.00	-	-	3,000.00	-	1,250,000.00	670,000.00	1,924,000.00
OFFICE OF THE HEAD OF SERVICE	390,576.32	-	-	6,000.00	-	-	-	396,576.32
MINISTRY OF FINANCE	365,812,109.62	6,966,083.82	5,013,096.00	300,000.00	-	3,000.00	-	378,094,289.44
BOARD OF INTERNAL REVENUE	34,458,046.24	4,192,314.64	28,408,393.31	20,221,792.54	22,369,437.92	3,857,419.23	12,498,062.74	126,005,462.62
MINISTRY OF JUSTICE	176,850.00	5,000.00	4,000.00	16,000.00	110,120.00	80,500.00	40,500.00	432,970.00
OFFICE OF THE AUDITOR GENERAL - STATE	180,000.00	40,000.00	80,000.00	-	-	-	-	300,000.00
OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT	-	-	-	-	20,000.00	-	-	20,000.00
IMO STATE LIAISON OFFICE	-	-	-	857,000.00	-	1,844,500.00	-	2,701,500.00
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-	-
JUDICIARY - HIGH COURT	-	-	-	-	-	-	1,503,000.00	1,503,000.00
JUDICIARY - CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	56,650.00	-	56,650.00
LEGISLATURE	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	7,500.00	7,500.00
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	45,040,000.00	1,200,000.00	-	9500,000.00	6,400.00	-	100,000.00	55,846,400.00
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>453,101,182.18</b>	<b>12,592,398.46</b>	<b>41,466,985.31</b>	<b>30,908,792.54</b>	<b>64,510,509.92</b>	<b>65,201,292.23</b>	<b>67,495,344.74</b>	<b>735,276,505.38</b>
<b>GRAND TOTAL</b>	<b>569,008,202.00</b>	<b>34,760,928.46</b>	<b>101,347,438.59</b>	<b>67,656,645.54</b>	<b>112,419,919.42</b>	<b>96,786,500.23</b>	<b>119,858,858.38</b>	<b>1,101,838,492.62</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 7A

### SCHEDULE OF FINES FOR 2019

ACTUAL	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
.	MINISTRY OF AGRICULTURE & FOOD SAFETY	9,000.00	5,390,000.00	5,381,000.00
.	MINISTRY OF COMMERCE AND INDUSTRY			
.	MINISTRY OF HOUSING		6,090,000.00	6,090,000.00
.	MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	380,000.00		380,000.00
.	MINISTRY OF RURAL LANDS AND RURAL DEVELOPMENT		1,975,000.00	1,975,000.00
.	BUREAU FOR LANDS, SURVEY & URBAN DEVELOPMENT		253,550,000.00	253,550,000.00
.	MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES		1,930,000.00	1,930,000.00
.	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT		7,871,500.00	7,871,500.00
.	MINISTRY OF WORKS AND TRANSPORT	242,200.00	11,715,000.00	11,472,800.00
.	<b>TOTAL ECONOMIC SECTOR -a</b>	<b>631,200.00</b>	<b>288,521,500.00</b>	<b>287,890,300.00</b>
.	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY			
.	MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION	125,000.00	66,026,250.00	65,901,250.00
.	MINISTRY OF TERTIARY AND NON-FORMAL EDUCATION		700,000.00	700,000.00
.	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS		21,215,000.00	21,215,000.00
.	MINISTRY OF PUBLIC SAFETY		1,810,000.00	1,810,000.00
.	MINISTRY OF SPORTS		1,625,000.00	1,625,000.00
.	MINISTRY OF TALENT AND YOUTH DEVELOPMENT	-	125,000.00	125,000.00
.	<b>TOTAL SOCIAL SERVICE SECTOR - b</b>	<b>125,000.00</b>	<b>91,501,250.00</b>	<b>91,376,250.00</b>



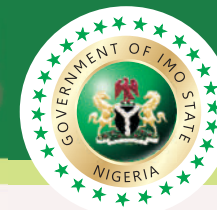


# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 7A: CONT'D SCHEDULE OF FINES FOR 2019

ACTUAL 2018	DESCRIPTION	ACTUAL 2019	BUDGET 2019	VARIANCE 2019
₦		₦	₦	₦
.	OFFICE OF THE EXECUTIVE GOVERNOR	335,000.00	54,340,000.00	- 54,005,000.00
.	OFFICE OF THE DEPUTY GOVERNOR	-	6,500.00	- 6,500.00
.	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	303,500,000.00	- 303,500,000.00
.	MINISTRY OF NIGER DELTA	-	375,000.00	- 375,000.00
.	MINISTRY OF LABOUR AND POVERTY ALLEVIATION	-	83,770,250.00	- 83,770,250.00
.	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	200,000.00	-	200,000.00
.	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-
.	OFFICE OF THE HEAD OF SERVICE	-	-	-
.	MINISTRY OF FINANCE	-	-	-
.	BOARD OF INTERNAL REVENUE	1,842,205.00	75,000,000.00	- 73,157,795.00
.	MINISTRY OF JUSTICE	-	14,687,500.00	- 14,254,530.00
.	OFFICE OF THE AUDITOR GENERAL- STATE	-	300,000.00	- 300,000.00
.	OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	150,000.00	- 150,000.00
.	CIVIL SERVICE COMMISSION	-	-	-
41,248,454.00	JUDICIARY-HIGH COURT	-	-	-
.	JUDICIARY-CUSTOMARY COURT OF APPEAL	-	9,525,000.00	- 9,525,000.00
.	JUDICIAL SERVICE COMMISSION	-	750,000.00	- 750,000.00
.	LOCAL GOVERNMENT SERVICE COMMISSION	-	100,000.00	- 100,000.00
.	LEGISLATURE	-	280,000.00	- 280,000.00
.	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	62,500.00	- 55,000.00
.	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	1,062,500.00	- 1,062,500.00
.	MINISTRY OF SPORTS	-	-	-
.	MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFA	-	-	-
.	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	27,000.00	- 27,000.00
.	MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	-	1,125,000.00	- 1,125,000.00
.	MINISTRY OF GENDER AND SOCIAL DEVELOPMENT	-	2,452,500.00	- 2,452,500.00
	<b>TOTAL GENERAL ADMINISTRATION-c</b>	<b>2,377,205.00</b>	<b>547,513,750.00</b>	<b>- 545,136,545.00</b>
	<b>GRAND TOTAL - a+b+c</b>	<b>3,133,405.00</b>	<b>927,536,500.00</b>	<b>- 924,403,095.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 7B

### MONTHLY SCHEDULE OF FINES FOR 2019

DESCRIPTION	JANUARY ₦	FEBRUARY ₦	MARCH ₦	APRIL ₦	MAY ₦	JUNE ₦	SUB-TOTAL C/F ₦
MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-	-	-	-	-
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-
MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	-	-	-	-	-	-	-
MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-	-	-
MINISTRY OF WORKS AND TRANSPORT	-	-	-	-	-	-	-
<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-	-	-	-
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-
MINISTRY OF WOMEN HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-	-	-	-	-
MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR</b>	-	-	-	-	-	-	-
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-	-	-
OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-	-	-
MINISTRY OF FINANCE	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE	-	-	-	-	-	-	-
MINISTRY OF JUSTICE	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL - STATE	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-
JUDICIARY - HIGH COURT	-	-	-	-	-	-	-
JUDICIARY - CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION</b>	-	-	-	-	-	-	-





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 7B CONT'D MONTHLY SCHEDULE OF FINES FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGU ST	SEPTEMBER	OCTOBER	NOVEMBER	DECEM BER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	9,000.00
MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-	-	-	9,000.00		-
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-			-
MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	-	-	-	-	380,000.00			380,000.00
MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES	-	-	-	-	-			-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-			-
MINISTRY OF WORKS AND TRANSPORT	-	-	-	-	242,200.00	-		242,200.00
<b>TOTAL ECONOMIC SECTOR</b>	-	-	-	-	622,200.00	9,000.00	-	631,200.00
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	125,000.00			125,000.00
MINISTRY OF WOMEN HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-	-	-			-
MINISTRY OF YOUTH, SPORTS AN PUBLIC SAFETY	-	-	-	-	-			-
<b>TOTAL SOCIAL SERVICE SECTOR</b>	-	-	-	-	125,000.00	-	-	125,000.00
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	100,000.00	235,000.00		235,000.00
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-			-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-			-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	200,000.00			200,000.00
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-			-
OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-			-
MINISTRY OF FINANCE	-	-	-	-	-			-
BOARD OF INTERNAL REVENUE	-	-	-	1,650,000.00	108,755.00	83,450.00		1,842,205.00
MINISTRY OF JUSTICE	-	-	-	-	-			-
OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-	-	-			-
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	-	-	-	-	-			-
CIVIL SERVICE COMMISSION	-	-	-	-	-			-
JUDUCIARY – HIGH COURT	-	-	-	-	-			-
JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-	-	-			-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-			-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-			-
LEGISLATURE	-	-	-	-	-			-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-			-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-			-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-	-	-			-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-			-
<b>TOTAL GENERAL ADMINISTRATION</b>	-	-	-	1,650,000.00	408,755.00	318,450.00	-	2,377,205.00
<b>GRAND TOTAL</b>	-	-	-	1,650,000.00	1,155,955.00	327,450.00	-	3,133,405.00

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 8A

### SCHEDULE OF SALES FOR 2019

ACTUAL	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
.	MINISTRY OF AGRICULTURE & FOOD SAFETY	308,500.00	6,955,000.00	6,646,500.00
.	MINISTRY OF COMMERCE AND INDUSTRY	32,045,900.00		32,045,900.00
.	BUREAU FOR LANDS, SURVEY & URBAN DEV.	9,367,997.18	19,500,000.00	10,132,002.82
.	MINISTRY OF INFORMATION & TOURISM & PUBLIC UTILITIES			
.	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT			
.	MINISTRY OF HOUSING		583,000,000.00	583,000,000.00
.	MINISTRY OF WORKS	2,000,000.00	250,000.00	1,750,000.00
.	MINISTRY OF TRANSPORT	2,000,000.00		2,000,000.00
.	<b>TOTAL ECONOMIC SECTOR -a</b>	<b>45,722,397.18</b>	<b>609,705,000.00</b>	<b>563,982,602.82</b>
.	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY			
.	MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION		300,000.00	300,000.00
.	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	5,000.00		5,000.00
.	MINISTRY OF SPORTS	8,000.00	10,000.00	2,000.00
.	MINISTRY OF PUBLIC SAFETY		5,500,000.00	5,500,000.00
.	MINISTRY OF TALENT AND YOUTH DEVELOPMENT		2,500.00	2,500.00
.	<b>TOTAL SOCIAL SERVICE SECTOR - b</b>	<b>13,000.00</b>	<b>5,812,500.00</b>	<b>5,799,500.00</b>
.				
.	<b>SUB-TOTAL</b>	<b>45,735,397.18</b>	<b>615,517,500.00</b>	<b>569,782,102.82</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 8A CONT'D SCHEDULE OF SALES GENERAL FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
.	OFFICE OF THE EXECUTIVE GOVERNOR	-	-	.
.	OFFICE OF THE DEPUTY GOVERNOR	-	1,027,000.00	- 1,027,000.00
11,348,307.116	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	.	-	.
.	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	1,897,800.00	.	1,897,800.00
.	IMO STATE BUREAU OF STATISTICS	.	2,075,000.00	2,075,000.00
.	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	279,000.00	.	279,000.00
.	OFFICE OF THE HEAD OF SERVICE	2,685,623.32	.	2,685,632.32
.	MINISTRY OF FINANCE	.	.	.
.	BOARD OF INTERNAL REVENUE	14,768,575.00	147,168,860.00	132,400,285.00
11,348,307.116	MINISTRY OF JUSTICE	13,919,500.00	.	13,919,500.00
.	OFFICE OF THE AUDITOR GENERAL- STATE	.	.	.
.	OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	.	.	.
.	CIVIL SERVICE COMMISSION	58,712,800.00	.	58,712,800
.	JUDICIARY-HIGH COURT	.	.	.
.	JUDICIARY-CUSTOMARY COURT OF APPEAL	.	.	.
198,328,550.05	JUDICIAL SERVICE COMMISSION	.	750,000.00	750,000.00
.	LOCAL GOVERNMENT SERVICE COMMISSION	.	.	.
.	LEGISLATURE	.	614,000.00	614,000.00
.	HOUSE OF ASSEMBLY SERVICE COMMISSION	.	.	.
.	IMO STATE INDEPENDENT ELECTORAL COMMISSION	.	.	.
33,994,097.62	MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	.	.	.
.	MINISTRY OF INTERNAL RESOURCES & PENSIONS	.	.	.
<b>255,019,261.99</b>	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>92,263,298.32</b>	<b>151,634,860.00</b>	<b>59,371,561.68</b>
<b>255,019,261.99</b>	<b>GRAND TOTAL</b>	<b>37,988,695.50</b>	<b>767,152,360.00</b>	<b>629,153,664.50</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 8B

### SCHEDULE OF SALES GENERAL FOR 2019

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & FOOD SAFETY		20,000.00	38,100.00			38,100.00	96,200.00
MINISTRY OF COMMERCE AND INDUSTRY			16,022,700.00			16,022,700.00	32,045,400.00
BUREAU OF LAND, SURVEY & URBAN DEV.	10,000.00	1,070,000.00	1,505,000.02	200,000.00		4,282,997.16	7,067,997.18
MINISTRY OF INFORMATION TOURISM & PUBLIC UTILITIES							
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.							
MINISTRY OF HOUSING							
MINISTRY OF WORKS							
MINISTRY OF TRANSPORT							
<b>TOTAL ECONOMIC SECTOR</b>	<b>10,000.00</b>	<b>1,090,000.00</b>	<b>17,565,800.02</b>	<b>200,000.00</b>		<b>20,343,797.16</b>	<b>39,209,597.18</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY							
MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION							
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT &							
MINISTRY OF SPORTS					5,000.00		5,000.00
MINISTRY OF PUBLIC SAFETY							
MINISTRY OF TALENT & YOUTH DEVELOPMENT							
<b>TOTAL SOCIAL SERVICE SECTOR</b>					<b>5,000.00</b>		<b>5,000.00</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### NOTE 5B CONT'D

#### MONTHLY SCHEDULE OF LICENCES FOR 2019

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	N	N	N	N	N	N	N
OFFICE OF THE EXECUTIVE GOVERNOR							
OFFICE OF THE DEPUTY GOVERNOR							
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT							
IMO STATE PLANNING & ECONOMIC DEV. COMM.			213,900.00			213,900.00	427,800.00
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT							
OFFICE OF THE HEAD OF SERVICE	1,530,000.00						
MINISTRY OF FINANCE							
BOARD OF INTERNAL REVENUE		100.00					100.00
MINISTRY OF JUSTICE			5,000.00	10,000.00		405,000.00	420,000.00
OFFICE OF THE AUDITOR GENERAL - STATE							
OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT							
CIVIL SERVICE COMMISSION					58,712,800.00		58,712,800.00
JUDICIARY - HIGH COURT							
JUDICIARY - CUSTOMARY COURT OF APPEAL							
JUDICIARY SERVICE COMMISSION							
LOCAL GOVERNMENT SERVICE COMMISSION							
LEGISLATURE							
HOUSE OF ASSEMBLY SERVICE COMMISSION							
IMO STATE INDEPENDENT ELECTORAL COMMISSION							
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND							
MINISTRY OF INTERNAL RESOURCES & PENSIONS							
<b>TOTAL GENERAL ADMINISTRATION - c</b>	<b>1,530,000.00</b>	<b>100.00</b>	<b>218,900.00</b>	<b>100,000.00</b>	<b>58,712,800.00</b>	<b>618,900.00</b>	<b>61,090,700.00</b>
<b>SUB - TOTAL -a+b_c</b>	<b>1,540,000.00</b>	<b>1,090,100.00</b>	<b>17,784,700.02</b>	<b>210,000.00</b>	<b>58,712,800.00</b>	<b>20,962,697.16</b>	<b>100,305,297.18</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 8B CONT'D MONTHLY SCHEDULE OF SALES GENERAL FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & FOOD SAFETY	96,200.00	30,000.00	100,000.00	-	26,000.00	19,500.00	36,800.00	308,500.00
MINISTRY OF COMMERCE AND INDUSTRY	32,045,400.00	-	-	-	-	-	500.00	32,045,900.00
BUREAU OF LAND, SURVEY & URBAN DEV.	7,067,997.18	2,080,000.00	190,000.00	30,000.00	-	-	-	9,367,997.18
MINISTRY OF INFORMATION TOURISM & PUBLIC UTIL.	-	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.	-	-	-	-	-	-	-	-
MINISTRY OF HOUSING	-	-	-	-	-	-	-	-
MINISTRY OF WORKS	-	-	-	-	2,000,000.00	-	-	2,000,000.00
MINISTRY OF TRANSPORT	-	-	-	-	-	2,000,000.00	-	2,000,000.00
<b>TOTAL ECONOMIC SECTOR - a</b>	<b>39,209,597.18</b>	<b>2,110,000.00</b>	<b>290,000.00</b>	<b>30,000.00</b>	<b>2,026,000.00</b>	<b>2,019,500.00</b>	<b>37,300.00</b>	<b>45,722,397.18</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-	-
MINISTRY OF BASIC AND SENIOR SECONDARY ED	-	-	-	-	-	-	-	-
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT &	-	-	-	-	-	5,000.00	-	5,000.00
MINISTRY OF SPORTS	5,000.00	-	-	-	-	2,000.00	1,000.00	8,000.00
MINISTRY OF PUBLIC SAFETY	-	-	-	-	-	-	-	-
MINISTRY OF TALENT & YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR - b</b>	<b>5,000.00</b>					<b>7,000.00</b>	<b>1,000.00</b>	<b>13,000.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 8B CONT'D

### MONTHLY SCHEDULE OF SALES GENERAL FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEV.	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMM.	427,800.00	-	-	-	-	1,470,000.00	-	1,897,800.00
OFFICE OF THE SECRETARY TO THE STATE GOVT	-	-	10,000.00	-	-	269,000.00	-	279,000.00
OFFICE OF THE HEAD OF SERVICE	1,530,000.00	-	50,000.00	1,080,123.32	25,000.00	-	-	2,685,623.32
MINISTRY OF FINANCE	-	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE	100.00	300.00	900.00	-	5,562,000.00	-	9,205,275.00	14,768,575.00
MINISTRY OF JUSTICE	420,000.00	-	-	-	10,000.00	13,489,500.00	-	13,919,500.00
OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT	-	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	58,712,800.00	-	-	-	-	-	-	58,712,800.00
JUDICIARY - HIGH COURT	-	-	-	-	-	-	-	-
JUDICIARY - CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE AND	-	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION -c</b>	<b>61,090,700.00</b>	<b>300.00</b>	<b>61,400.00</b>	<b>1,080,123.32</b>	<b>5,597,000.00</b>	<b>15,228,500.00</b>	<b>9,205,275.00</b>	<b>92,263,298.00</b>
<b>SUB - TOTAL -a+b_c</b>	<b>100,305,297.18</b>	<b>2,110,300.00</b>	<b>351,400.00</b>	<b>1,110,123.32</b>	<b>7,623,000.00</b>	<b>17,255,000.00</b>	<b>9,243,575.00</b>	<b>137,998,695.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 9A

### SCHEDULE OF EARNINGS FOR 2019

ACTUAL 2018 N	DESCRIPTION	ACTUAL 2019 N	BUDGET 2019 N	VARIANCE 2019 N
.	MINISTRY OF AGRICULTURE & FOOD SAFETY	210,000.00	6,955,000.00	6,745,000.00
.	MINISTRY OF COMMERCE AND INDUSTRY		.	.
.	BUREAU FOR LANDS, SURVEY & URBAN DEV.	13,507,697.14	19,500,000.00	5,992,302.86
.	MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES		.	.
.	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT		.	.
.	MINISTRY OF HOUSING		583,000,000.00	583,000,000.00
.	MINISTRY OF WORKS		250,000.00	250,000.00
.	MINISTRY OF TRANSPORT	187,595,175.46		187,595,175.46
.	<b>TOTAL ECONOMIC SECTOR</b>	<b>201,312,872.60</b>	<b>609,705,000.00</b>	<b>408,392,127.40</b>
.	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	143,411,750.00		143,411,750.00
.	MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION		300,000.00	300,000.00
.	MINISTRY OF TERTIARY AND NON-FORMAL EDUCATION	160,509,150.00		
.	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS		.	.
.	MINISTRY OF SPORTS	100,000.00	10,000.00	90,000.00
.	MINISTRY OF PUBLIC SAFETY		5,500,000.00	5,500,000.00
.	MINISTRY OF TALENT AND YOUTH DEVELOPMENT		2,500.00	2,500.00
.	<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>304,020,900.00</b>	<b>5,812,500.00</b>	<b>137,699,250.00</b>





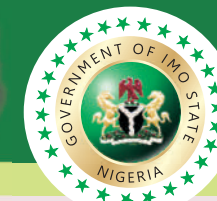
# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 9A CONT'D

### SCHEDULE OF EARNINGS FOR 2019

ACTUAL	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
-	OFFICE OF THE EXECUTIVE GOVERNOR	1,275,110.00	-	1,275,110.00
-	OFFICE OF THE DEPUTY GOVERNOR	-	1,027,000.00	- 1,027,000.00
-	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-
-	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	1,380,000.00	-	1,380,000.00
-	IMO STATE BUREAU OF STATISTICS	-	2,075,000.00	- 2,075,000.00
-	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	3,050.00	-	3,050.00
-	OFFICE OF THE HEAD OF SERVICE	30,900.00	-	30,900.00
-	MINISTRY OF FINANCE	-	-	-
-	BOARD OF INTERNAL REVENUE	163,445,404.13	147,168,860.00	16,276,544.13
-	MINISTRY OF JUSTICE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	-	-
-	CIVIL SERVICE COMMISSION	-	-	-
-	JUDICIARY-HIGH COURT	-	-	-
-	JUDICIARY-CUSTOMARY COURT OF APPEAL	-	-	-
-	JUDICIAL SERVICE COMMISSION	-	750,000.00	- 750,000.00
-	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
-	LEGISLATURE	-	614,000.00	- 614,000.00
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
-	MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-
-	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-
-	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>166,134,464.13</b>	<b>151,634,860.00</b>	<b>14,499,604.13</b>
-	<b>GRAND TOTAL a+b+c</b>	<b>671,468,236.73</b>	<b>767,152,360.00</b>	<b>256,193,273.27</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 9B

### MONTHLY SCHEDULE OF EARNINGS FOR 2019

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & FOOD SAFETY		40,000.00	-	-	-	-	40,000.00
MINISTRY OF COMMERCE AND INDUSTRY		-	-	-	-	-	-
BUREAU OF LAND, SURVEY & URBAN DEV.	924,200.00	500,000.00	480,000.00	20,000.00	-	857,997.14	2,782,197.14
MINISTRY OF INFORMATION TOURISM & PUBLIC UTILITIES	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.	-	-	-	-	-	-	-
MINISTRY OF HOUSING	-	-	-	-	-	-	-
MINISTRY OF WORKS	-	-	-	-	-	-	-
MINISTRY OF TRANSPORT	4,279,764.38	150,500.00	20,787,618.82	1,165,452.91	13,420,151.35	31,420,735.13	71,224,222.59
<b>TOTAL ECONOMIC SECTOR</b>	<b>5,203,964.38</b>	<b>690,500.00</b>	<b>21,267,618.82</b>	<b>1,185,452.91</b>	<b>13,420,151.35</b>	<b>32,278,732.27</b>	<b>74,046,419.73</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-
MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION	-	-	-	-	-	-	-
MINISTRY OF TERTIARY AND NON-FORMAL EDUCATION	-	-	-	-	-	-	-
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT	-	-	-	-	-	-	-
MINISTRY OF SPORTS	-	-	-	-	100,000.00	-	100,000.00
MINISTRY OF PUBLIC SAFETY	-	-	-	-	-	-	-
MINISTRY OF TALENT & YOUTH DEVELOPMENT	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR</b>					<b>100,000.00</b>		<b>100,000.00</b>
<b>SUB TOTAL</b>	<b>5,203,964.43</b>	<b>690,500.00</b>	<b>21,267,618.82</b>	<b>1,185,452.91</b>	<b>13,520,151.35</b>	<b>32,278,732.27</b>	<b>74,146,419.73</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 9B CONT'D

### MONTHLY SCHEDULE OF EARNINGS FOR 2019

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	SUB-TOTAL C/F
	₦	₦	₦	₦	₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR						-	-
OFFICE OF THE DEPUTY GOVERNOR						-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT						-	-
IMO STATE PLANNING & ECONOMIC DEV. COMM.						-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		1,350.00				-	1,350.00
OFFICE OF THE HEAD OF SERVICE		20,600.00				-	20,600.00
MINISTRY OF FINANCE						-	-
BOARD OF INTERNAL REVENUE	19,382,002.30	952,919.83	24,091,219.64	3,001,601.76	32,550,907.29	9,335,965.72	89,314,616.54
MINISTRY OF JUSTICE						-	-
OFFICE OF THE AUDITOR GENERAL - STATE						-	-
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT						-	-
CIVIL SERVICE COMMISSION						-	-
JUDICIARY – HIGH COURT						-	-
JUDICIARY – CUSTOMARY COURT OF APPEAL						-	-
JUDICIARY SERVICE COMMISSION						-	-
LOCAL GOVERNMENT SERVICE COMMISSION						-	-
LEGISLATURE						-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION						-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION						-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE						-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS						-	-
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>19,382,002.30</b>	<b>974,869.83</b>	<b>24,091,219.64</b>	<b>3,001,601.76</b>	<b>32,550,907.29</b>	<b>9,335,965.72</b>	<b>89,336,566.54</b>
<b>GRAND TOTAL</b>	<b>24,585,966.68</b>	<b>1665,369.83</b>	<b>45,358,838.46</b>	<b>4,187,054.67</b>	<b>46,071,058.64</b>	<b>41,614,697.99</b>	<b>163,482,986.27</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 9B CONT'D

### MONTHLY SCHEDULE OF EARNINGS FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & FOOD SAFETY	40,000.00	20,000.00	150,000.00	-	-	-	-	210,000.00
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-	-
BUREAU OF LAND, SURVEY & URBAN DEV.	2,782,197.14	300,000.00	8,700,000.00	1,655,500.00	-	70,000.00	-	13,507,697.14
MINISTRY OF INFORMATION TOURISM & PUBLIC UTIL.	-	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.	-	-	-	-	-	-	-	-
MINISTRY OF HOUSING	-	-	-	-	-	-	-	-
MINISTRY OF WORKS	-	-	-	-	-	-	-	-
MINISTRY OF TRANSPORT	71,224,222.59	10,300,000.00	97,614,631.72	8,456,321.15	-	-	-	187,595,175.46
<b>TOTAL ECONOMIC SECTOR - a</b>	<b>74,046,419.73</b>	<b>10,620,000.00</b>	<b>106,464,631.72</b>	<b>10,111,821.15</b>	<b>-</b>	<b>70,000.00</b>	<b>-</b>	<b>201,312,872.60</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	143,411,750.00	143,411,750.00
MINISTRY OF BASIC AND SENIOR SECONDARY ED	-	-	-	-	-	-	-	-
MINISTRY OF TERTIARY AND NON-FORMAL SECTOR	-	-	-	-	-	160,509,150	-	160,509,150.00
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT &	-	-	-	-	-	-	-	-
MINISTRY OF SPORTS	100,000.00	-	-	-	-	-	-	100,000.00
MINISTRY OF PUBLIC SAFETY	-	-	-	-	-	-	-	-
MINISTRY OF TALENT & YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>100,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,509,150</b>	<b>-</b>	<b>304,020,900.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 9B

### MONTHLY SCHEDULE OF EARNINGS FOR 2019

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	N	N	N	N	N	N	N	N
MINISTRY OF AGRICULTURE & FOOD SAFETY	40,000.00	20,000.00	150,000.00	-	-	-	-	210,000.00
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-	-
BUREAU OF LAND, SURVEY & URBAN DEV.	2,782,197.14	300,000.00	8,700,000.00	1,655,500.00	-	70,000.00	-	13,507,697.14
MINISTRY OF INFORMATION TOURISM & PUBLIC UTIL.	-	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEV.	-	-	-	-	-	-	-	-
MINISTRY OF HOUSING	-	-	-	-	-	-	-	-
MINISTRY OF WORKS	-	-	-	-	-	-	-	-
MINISTRY OF TRANSPORT	71,224,222.59	10,300,000.00	97,614,631.72	8,456,321.15	-	-	-	187,595,175.46
<b>TOTAL ECONOMIC SECTOR - a</b>	<b>74,046,419.73</b>	<b>10,620,000.00</b>	<b>106,464,631.72</b>	<b>10,111,821.15</b>	<b>-</b>	<b>70,000.00</b>	<b>-</b>	<b>201,312,872.60</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	143,411,750.00	143,411,750.00
MINISTRY OF BASIC AND SENIOR SECONDARY ED	-	-	-	-	-	-	-	-
MINISTRY OF TERTIARY AND NON-FORMAL SECTOR	-	-	-	-	-	160,509,150	-	160,509,150.00
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT &	-	-	-	-	-	-	-	-
MINISTRY OF SPORTS	100,000.00	-	-	-	-	-	-	100,000.00
MINISTRY OF PUBLIC SAFETY	-	-	-	-	-	-	-	-
MINISTRY OF TALENT & YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR - c</b>	<b>100,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,509,150</b>	<b>-</b>	<b>304,020,900.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 9B

### MONTHLY SCHEDULE OF EARNINGS FOR 2019 CONT'D

DESCRIPTION	SUB-TOTAL B/F	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	1,275,110.00	1,275,110.00
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEV.	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMM.	-	-	-	-	1,380,000.00	-	-	1,380,000.00
OFFICE OF THE SECRETARY TO THE STATE GOVT	1,350.00	1,700.00	-	-	-	-	-	3,050.00
OFFICE OF THE HEAD OF SERVICE	20,600.00	10,300.00	-	-	-	-	-	30,900.00
MINISTRY OF FINANCE	-	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE	89,314,616.54	300.00	35,489,312.25	27,720,912.33	-	-	-	-
MINISTRY OF JUSTICE	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL – STATE	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	-	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-	-
JUDICIARY – HIGH COURT	-	-	-	-	-	-	-	-
JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-
JUDICIARY SERVICE COMMISSION	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISS .	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT COUNCIL, CULTURE	-	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>89,336,566.54</b>	<b>10,932,563.01</b>	<b>35,489,312.25</b>	<b>27,720,912.33</b>	<b>1,380,000.00</b>	<b>-</b>	<b>1,275,110.00</b>	<b>166,134,464.13</b>
<b>GRAND TOTAL</b>	<b>163,482,986.27</b>	<b>21,552,563.01</b>	<b>141,953,943.97</b>	<b>37,832,733.48</b>	<b>1,380,000.00</b>	<b>160,579,150.00</b>	<b>144,686,860.00</b>	<b>671,468,236.73</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 10A

### SCHEDULE OF RENT OF GOVERNMENT BUILDINGS FOR 2019

ACTUAL	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
.	MINISTRY OF AGRICULTURE & FOOD SAFETY	55,000.00	12,000,000.00	11,945,000.00
.	MINISTRY OF COMMERCE AND INDUSTRY		.	.
.	BUREAU FOR LANDS, SURVEY & URBAN DEV.	216,242,372.99	52,000,000.00	164,242,372.99
.	MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES		.	.
.	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT		.	.
.	MINISTRY OF HOUSING		1,212,531,512.00	1,212,531,512.00
.	MINISTRY OF WORKS		.	.
.	MINISTRY OF TRANSPORT		.	.
.	<b>TOTAL ECONOMIC SECTOR -a</b>	<b>216,297,372.99</b>	<b>1,212,531,512.00</b>	<b>1,060,234,139.01</b>
.	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY		.	.
.	MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION		.	.
.	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS		.	.
.	MINISTRY OF SPORTS	20,000.00	.	20,000.00
.	MINISTRY OF PUBLIC SAFETY		.	.
.	MINISTRY OF TALENT AND YOUTH DEVELOPMENT		.	.
.	<b>TOTAL SOCIAL SERVICE SECTOR -b</b>	<b>20,000.00</b>	.	<b>20,000.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 10A CONT'D

### SCHEDULE OF RENT OF GOVERNMENT BUILDINGS FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-
-	OFFICE OF THE DEPUTY GOVERNOR	-	-	-
-	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-
-	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-
-	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-
-	OFFICE OF THE HEAD OF SERVICE	-	-	-
-	MINISTRY OF FINANCE	-	-	-
-	BOARD OF INTERNAL REVENUE	-	-	-
-	MINISTRY OF JUSTICE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	-	-
-	CIVIL SERVICE COMMISSION	-	-	-
-	JUDICIARY-HIGH COURT	-	-	-
-	JUDICIARY-CUSTOMARY COURT OF APPEAL	-	-	-
-	JUDICIAL SERVICE COMMISSION	-	-	-
-	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
-	LEGISLATURE	-	-	-
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
-	MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-
-	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-
-	<b>TOTAL GENERAL ADMINISTRATION – c</b>	-	-	-
-	<b>GRAND TOTAL</b>	<b>216,317,372.99</b>	<b>1,276,531,512.00</b>	<b>1,060,214,319.01</b>





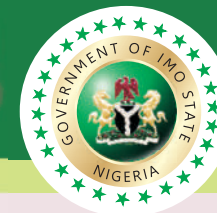
# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 10t

### MONTHLY SCHEDULE OF RENT OF GOVERNMENT BUILDINGS FOR 2019

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCT.	NOVEMBER	DECEMBER	TOTAL
MINISTRY OF AGRICULTURE & FOOD SAFETY	-	-	-	-	-	-	-	-	-	-	45,000.00	10,000.00	55,000.00
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-	-	-	-	-	-	-
BUREAU FOR LANDS, SURVEY & URBAN DEV.	8,000,000.00	8,148,618.61	12,040,000.00	1,550,000.00	60,000.00	18,821,187.17	25,985,126.60	56,714,679.32	84,503,293.29	-	45,000.00	429,468.00	216,297,372.99
MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF WORKS	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ECONOMIC SECTOR -a</b>	<b>8,000,000.00</b>	<b>8,148,618.61</b>	<b>12,040,000.00</b>	<b>1,550,000.00</b>	<b>60,000.00</b>	<b>18,821,187.17</b>	<b>25,985,126.60</b>	<b>56,714,679.32</b>	<b>84,503,293.29</b>	<b>-</b>	<b>45,000.00</b>	<b>429,468.00</b>	<b>216,297,372.99</b>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF SPORTS	-	-	-	-	-	-	-	-	-	-	20,000.00	-	20,000.00
MINISTRY OF PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF TALENT AND YOUTH DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR -b</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000.00</b>	<b>-</b>	<b>20,000.00</b>
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF FINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF JUSTICE	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY-HIGH COURT	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY-CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIAL SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY A	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION - c</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL XXXXX</b>	<b>8,000,000.00</b>	<b>8,148,618.61</b>	<b>12,040,000.00</b>	<b>1,550,000.00</b>	<b>60,000.00</b>	<b>18,821,187.17</b>	<b>25,985,126.60</b>	<b>56,714,679.32</b>	<b>84,503,293.29</b>	<b>-</b>	<b>65,000.00</b>	<b>429,468.00</b>	<b>216,317,372.99</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 11a

### SCHEDULE OF REPAYMENT-GENERAL FOR 2019

ACTUAL	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
.	MINISTRY OF AGRICULTURE & ENVIRONMENT	.	.	.
.	MINISTRY OF COMMERCE AND INDUSTRY	.	.	.
.	MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	.	.	.
.	MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	.	.	.
.	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	.	.	.
.	MINISTRY OF TRANSPORT	.	.	.
.	<b>TOTAL ECONOMIC SECTOR</b>	.	.	.
.	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	.	.	.
.	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	.	.	.
.	MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	.	.	.
.	<b>TOTAL SOCIAL SERVICE SECTOR</b>	.	.	.
.	OFFICE OF THE EXECUTIVE GOVERNOR	.	.	.
.	OFFICE OF THE DEPUTY GOVERNOR	.	.	.
.	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	.	.	.
.	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	.	.	.





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 11a Cont'd

### SCHEDULE OF REPAYMENT-GENERAL FOR 2019

-	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-
-	OFFICE OF THE HEAD OF SERVICE	-	-
-	MINISTRY OF FINANCE	5,000,000.00	5,000,000.00
-	BOARD OF INTERNAL REVENUE	-	-
-	MINISTRY OF JUSTICE	-	-
-	OFFICE OF THE AUDITOR GENERAL- STATE	-	-
-	OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	-
-	CIVIL SERVICE COMMISSION	-	-
-	JUDICIARY-HIGH COURT	-	-
-	JUDICIARY-CUSTOMARY COURT OF APPEAL	-	-
-	JUDICIAL SERVICE COMMISSION	-	-
-	LOCAL GOVERNMENT SERVICE COMMISSION	-	-
-	LEGISLATURE	-	-
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-
-	MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFF.	-	-
-	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-
-	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>
-	<b>GRAND TOTAL</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 11b

### MONTHLY SCHEDULE OF REPAYMENTS – GENERAL FOR 2019

DESCRIPTION	JAN	FEB	MARCH	APRIL	MAY	JUN	JULY	AUG	SEPT	OCT.	NOV	DEC	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & FOOD SAFETY													
MINISTRY OF COMMERCE AND INDUSTRY													
BUREAU FOR LANDS, SURVEY & URBAN DEV.													
MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES													
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT													
MINISTRY OF HOUSING													
MINISTRY OF WORKS													
MINISTRY OF TRANSPORT													
<b>TOTAL ECONOMIC SECTOR -a</b>													
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY													
MINISTRY OF BASIC AND SENIOR SECONDARY EDUCATION													
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS													
MINISTRY OF SPORTS													
MINISTRY OF PUBLIC SAFETY													
MINISTRY OF TALENT AND YOUTH DEVELOPMENT													
<b>TOTAL SOCIAL SERVICE SECTOR -b</b>													
OFFICE OF THE EXECUTIVE GOVERNOR													
OFFICE OF THE DEPUTY GOVERNOR													





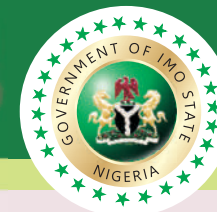
# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 11b Cont'd

### MONTHLY SCHEDULE OF REPAYMENTS – GENERAL FOR 2019

[illegible]

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 12a

### SCHEDULE OF INVESTMENT INCOME FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-
-	MINISTRY OF COMMERCE AND INDUSTRY	-	-	-
-	MINISTRY OF LAND, SURVEY/HOUSING & URBAN DEV.	-	-	-
-	MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	-	-	-
-	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-
-	MINISTRY OF WORKS AND TRANSPORT	-	-	-
-	<b>TOTAL ECONOMIC SECTOR</b>	-	-	-
-	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-
-	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-
-	MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-
-	<b>TOTAL SOCIAL SERVICE SECTOR</b>	-	-	-
-	OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-
-	OFFICE OF THE DEPUTY GOVERNOR	-	-	-
-	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-
-	MINISTRY OF PLANNING AND ECONOMIC COMMISSION	-	-	-
-	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-
-	OFFICE OF THE HEAD OF SERVICE	-	-	-
25,319,867.04	MINISTRY OF FINANCE	29,093,062.55	-	29,093,062.55
-	BOARD OF INTERNAL REVENUE	-	-	-
-	MINISTRY OF JUSTICE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT.	-	-	-
-	CIVIL SERVICE COMMISSION	-	-	-
-	JUDICIARY – HIGH COURT	-	-	-
-	JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-
-	JUDICIARY SERVICE COMMISSION	-	-	-
-	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
-	LEGISLATURE	-	-	-
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
-	MINISTRY OF COMMUNITY, GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-
-	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-
<b>25,319,867.04</b>	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>29,093,062.55</b>	<b>-</b>	<b>29,093,062.55</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 12t

### MONTHLY SCHEDULE OF INVESTMENT INCOME FOR 2019

DESCRIPTION	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT.	NOV	DEC	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-	-	-	-	-	-	-
BUREAU FOR LANDS, SURVEY/HOUSING & URBAN DEV.	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF WORKS AND TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ECONOMIC SECTOR -a</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR -b</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 12t Cont'd

### MONTHLY SCHEDULE OF INVESTMENT INCOME FOR 2019

OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF FINANCE			8,245,242.90	3,414,027.15	990,092.43	869,534.35	-	-	12,399,219.75	3,137,100.98	-	37,845.00	29,093,062.55
BOARD OF INTERNAL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF JUSTICE	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL - STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY-HIGH COURT	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY-CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIAL SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY A	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION	-	-	8,245,242.90	3,414,027.15	990,092.43	869,534.35	-	-	12,399,219.75	3,137,100.98	-	37,845.00	29,093,062.55
GRAND TOTAL			8,245,242.90	3,414,027.15	990,092.43	869,534.35	-	-	12,399,219.75	3,137,100.98	-	37,845.00	29,093,062.55





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 13a

### SCHEDULE OF INTEREST EARNED FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-
-	MINISTRY OF COMMERCE AND INDUSTRY	-	-	-
-	MINISTRY OF LAND, SURVEY/HOUSING & URBAN DEV.	-	-	-
-	MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	-	-	-
-	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-
-	MINISTRY OF WORKS AND TRANSPORT	-	-	-
-	<b>TOTAL ECONOMIC SECTOR</b>	-	-	-
-	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-
-	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-
-	MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-
-	<b>TOTAL SOCIAL SERVICE SECTOR</b>	-	-	-
-	OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-
-	OFFICE OF THE DEPUTY GOVERNOR	-	-	-
-	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-
-	MINISTRY OF PLANNING AND ECONOMIC COMMISSION	-	-	-
-	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-
-	OFFICE OF THE HEAD OF SERVICE	-	-	-
-	MINISTRY OF FINANCE	-	5,000,000.00	5,000,000.00
-	BOARD OF INTERNAL REVENUE	-	-	-
-	MINISTRY OF JUSTICE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL – LOCAL GOVERNMENT	-	-	-
-	CIVIL SERVICE COMMISSION	-	-	-
-	JUDICIARY – HIGH COURT	-	-	-
-	JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-
-	JUDICIARY SERVICE COMMISSION	-	-	-
-	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
-	LEGISLATURE	-	-	-
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
-	MINISTRY OF COMMUNITY, GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFF	-	-	-
-	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-
-	<b>TOTAL GENERAL ADMINISTRATION</b>	-	5,000,000.00	-5,000,000.00
-	<b>GRAND TOTAL</b>	-	5,000,000.00	-5,000,000.00

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 13b

### MONTHLY SCHEDULE OF INTEREST EARNED FOR 2019

DESCRIPTION	JANUARY	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT.	NOV.	DEC.	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
MINISTRY OF AGRICULTURE & ENVIRONMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF COMMERCE AND INDUSTRY	-	-	-	-	-	-	-	-	-	-	-	-	-
BUREAU FOR LANDS, SURVEY/HOUSING & URBAN DEV.	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF WORKS AND TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ECONOMIC SECTOR -a</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SOCIAL SERVICE SECTOR -b</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE HEAD OF SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF FINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-
BOARD OF INTERNAL REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF JUSTICE	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	-	-	-	-	-	-	-	-	-	-	-	-	-
CIVIL SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY-HIGH COURT	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIARY-CUSTOMARY COURT OF APPEAL	-	-	-	-	-	-	-	-	-	-	-	-	-
JUDICIAL SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
LEGISLATURE	-	-	-	-	-	-	-	-	-	-	-	-	-
HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL ADMINISTRATION - c</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 14a

### SCHEDULE OF RE-IMBURSEMENT FOR 2019

ACTUAL 2018 ₦	DESCRIPTION	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
-	MINISTRY OF AGRICULTURE AND ENVIRONMENT	-	-	-
-	MINISTRY OF COMMERCE AND INDUSTRY	-	-	-
-	MINISTRY OF LAND, SURVEY/HOUSING & URBAN DEV.	-	-	-
-	MINISTRY OF INFORMATION, TOURISM & PUBLIC UTILITIES	-	-	-
-	MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOPMENT	-	-	-
-	MINISTRY OF WORKS AND TRANSPORT	-	-	-
-	<b>TOTAL ECONOMIC SECTOR</b>	-	-	-
-	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-
-	MINISTRY OF HEALTH, SOCIAL DEVELOPMENT & WOMEN AFFAIRS	-	-	-
-	MINISTRY OF YOUTH, SPORTS AND PUBLIC SAFETY	-	-	-
-	<b>TOTAL SOCIAL SERVICE SECTOR</b>	-	-	-
-	OFFICE OF THE EXECUTIVE GOVERNOR	-	-	-
-	OFFICE OF THE DEPUTY GOVERNOR	-	-	-
-	MINISTRY OF LOCAL GOVERNMENT & RURAL DEVELOPMENT	-	-	-
-	MINISTRY OF PLANNING AND ECONOMIC COMMISSION	-	-	-
-	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	-	-
-	OFFICE OF THE HEAD OF SERVICE	-	-	-
-	MINISTRY OF FINANCE	-	-	-
-	BOARD OF INTERNAL REVENUE	-	-	-
-	MINISTRY OF JUSTICE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-
-	OFFICE OF THE AUDITOR GENERAL – LOCAL GOVERNMENT	-	-	-
-	CIVIL SERVICE COMMISSION	-	-	-
-	JUDICIARY – HIGH COURT	-	-	-
-	JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-
-	JUDICIARY SERVICE COMMISSION	-	-	-
-	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
-	LEGISLATURE	-	-	-
-	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
-	IMO STATE INDEPENDENT ELECTORAL COMMISSION	-	-	-
-	MINISTRY OF COMMUNITY, GOVT. COUNCIL, CULTURE AND CHIEFTANCY AFFAIRS	-	-	-
-	MINISTRY OF INTERNAL RESOURCES & PENSIONS	-	-	-
-	<b>TOTAL GENERAL ADMINISTRATION</b>	-	-	-
-	<b>GRAND TOTAL</b>	-	-	-

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 15a

### SCHEDULE OF PERSONNEL COSTS FOR 2019

ACTUAL 2018 N	DESCRIPTION	ACTUAL 2019 N	BUDGET 2019 N	VARIANCE 2019 N
8,843,769.52	Ministry of Labour Empowerment/Poverty Alleviation	17,493,094.20	36,601,057.17	19,107,962.97
261,951,955.56	Ministry of Agriculture and Food Safety	352,647,578.24	269,347,200.81	- 83,300,377.43
151,269,914.04	Ministry of Environment and Natural Resources	132,224,773.54	96,196,220.81	- 36,028,553.38
103,741,937.01	Ministry of Trade and Investment	138,176,331.01	130,977,179.88	- 7,199,151.13
79,042,203.61	Ministry of Informal Sector/Market Development	64,697,164.32	85,676,475.18	20,979,310.86
84,852,406.84	Ministry of Information and Orientation Agency	119,728,699.41	93,319,021.38	- 26,409,678.03
17,455,195.80	Ministry of Tourism	48,392,419.18	59,820,042.90	11,427,623.72
135,588,827.60	Ministry of Public Utilities	148,510,091.15	241,772,376.57	93,262,285.82
12,010,981.61	Ministry of Rural Lands and Rural Development	26,636,411.25	42,740,009.37	16,103,598.12
193,971,812.60	Ministry of lands, Survey and Urban Development	199,463,015.90	138,209,400.81	- 61,253,615.09
-	Office of the Surveyor General	-	51,519,578.28	51,253,615.28
33,763,436.42	Ministry of Housing	110,797,512.29	38,571,394.44	- 72,226,117.85
161,316,792.06	Ministry of Works	184,227,544.37	203,094,335.37	18,866,791.00
19,346,670.05	Ministry of Transport	50,314,374.74	33,827,165.75	- 16,487,208.98
<b>1,263,155,902.72</b>	<b>Total Economic Sector</b>	<b>1,593,309,009.60</b>	<b>1,521,671,458.48</b>	<b>- 71,637,551.12</b>
150,766,868.12	Ministry of Basic and Senior Secondary Education	189,042,359.86	189,042,359.86	6,514,905,095.99
32,861,217.99	Ministry of Tertiary and Non-Formal Education	26,327,834.08	26,327,834.08	41,421,115.10
31,398,031.46	Ministry of Science, technical and Vocational Education	29,552,823.95	29,552,823.95	4,633,659.25
682,052,397.22	Ministry of Health	750,895,066.35	750,895,066.35	- 287,450,823.39
-	Ministry of Happiness and Purpose Fulfillment	-	-	21,538,371.48
82,906,744.21	Ministry of Gender and Social Development	112,999,255.46	112,999,225.46	- 10,345,388.42
<b>19,647,264.75</b>	Ministry of Sports	100,101,708.82	100,101,708.82	- 80,570,388.34
34,682,523.35	Ministry of Public Safety	32,750,917.12	32,750,917.79	52,313,662.37
52,276,615.58	Ministry of Talent and Youth Development	45,430,454.79	45,430,454.79	- 16,999,167.03
<b>1,086,591,662.68</b>	<b>Total Social Service Sector</b>	<b>1,287,100,420.43</b>	<b>7,526,546,557.44</b>	<b>6,239,446,137.01</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 15a CONT'D SCHEDULE OF PERSONNEL COSTS FOR 2019

ACTUAL 2018	DESCRIPTION	ACTUAL 2019	BUDGET 2019	VARIANCE 2019
₦		₦	₦	₦
792,570,611.32	Office Of The Executive Governor	829,102,219.35	774,845,101.34	- 54,257,118.01
69,017,525.87	Office Of The Deputy Governor	192,244,178.31	113,568,743.91	- 78,675,434.40
59,180,618.25	Ministry Of Local Government Affairs	67,344,146.42	74,783,241.21	7,439,094.79
4,364,105.39	Ministry Of Inter Government Affairs & Donor Agencies	5,607,628.65	34,277,807.79	28,670,179.14
29,898,522.41	Ministry Of Niger Delta Affairs	26,022,310.18	54,709,447.68	28,687,137.50
	Imo State Bureau of Statistics		85,258,938.96	85,258,938.96
	Ministry Of Special Duties		15,899,749.14	15,899,749.14
62,106,995.09	Ministry of Economic Planning, Budget Statistics		66,194,036.41	66,194,036.41
298,400,000.00	Imo State Planning and Economic Development Commission	76,195,314.65		76,195,314.65
819,922,137.16	Office Of The Secretary Of The State Government	225,877,832.87	163,358,487.75	62,519,345.12
13,688,354.33	Lagos Liaison Office	14,234,854.32		14,234,854.32
14,083,094.83	Abuja Liaison Office	14,954,803.48		14,954,803.48
161,453,503.96	Office Of The Head Of Service	174,300,133.26	145,956,561.39	28,343,571.87
171,206,176.84	Ministry of Finance	203,137,802.95	168,832,817.37	34,304,985.58
39,426,199.12	Ministry of Internal Resources & Pensions Affairs	28,768,326.18	28,254,391.92	513,934.26
371,838,677.36	Ministry of Justice	548,136,316.41	884,842,951.14	336,716,614.73
112,456,687.28	Office of the Auditor General – State	128,068,355.61	74,283,945.00	53,784,410.61
90,292,579.20	Office of the Auditor General – Local Government	98,764,656.64	59,177,154.36	39,587,502.28
54,570,600.50	Civil Service Commission	61,654,590.95	60,318,341.94	1,336,249.01
786,203,727.95	Judiciary – High Court	868,622,737.44	1,301,733,520.15	433,110,782.71
928,781,036.70	Judiciary – Customary Court of Appeal	1,028,695,464.23	1,060,947,578.96	32,252,114.45
105,401,804.24	Judicial Service Commission	124,728,924.23	195,965,239.47	71,236,315.24
36,118,271.45	Local Government Service Commission	43,779,403.44	54,644,827.02	10,865,423.58
7,564,867.86	Local Government Pension Commission	7,194,064.72		7,194,064.72
102,519,328.98	Board of Internal Revenue	124,421,356.73	137,155,547.64	12,734,190.91
488,152,755.46	Legislature	698,827,106.59	457,718,758.87	241,108,347.73
71,563,635.64	House of Assembly Service Commission	114,662,850.01	70,443,682.86	44,219,167.15
89,400,002.64	Imo State Independent Electoral Commission	137,344,829.59	94,578,784.98	42,766,044.61
74,377,815.25	Ministry of Community Govt, Culture & Traditional Affairs	47,424,868.35	78,923,952.48	31,499,084.13
	Bureau of Peace and Conflict Resolution	516,948.57		516,948.57
	Ministry of Technology Development	10,763,885.74		10,763,885.74
	Owerri Capital Development Authority	74,739,961.85		74,739,961.85
<b>5,224,559,635.08</b>	<b>Total General Administration</b>	<b>5,976,135,872.00</b>	<b>6,256,683,609.73</b>	<b>280,547,737.73</b>
<b>7,574,307,200.48</b>	<b>Grand Total</b>	<b>8,856,545,302.03</b>	<b>15,304,901,625.65</b>	<b>6,448,356,323.62</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 15t

### MONTHLY SCHEDULE OF PERSONNEL COSTS FOR 2019

DESCRIPTION	JAN ₦	FEB ₦	MA ₦	APR ₦	MAY ₦	JUN ₦	JUL ₦	AUG ₦	SEPT ₦	OCT ₦	NOV ₦	DEC ₦	TOTAL ₦
MINISTRY OF LABOUR, EMPLOYMENT AND POVERTY ALLEV	1,853,310.50	1,802,337.14	1,833,289.06	1,992,646.67	1,992,646.67	1,992,646.67	2,064,732.41	2,288,808.15	1,672,676.93				17,493,094.20
MINISTRY OF AGRICULTURE AND FOOD SAFETY	27,117,910.80	27,139,910.80	27,295,384.76	27,055,384.76	27,223,324.09	27,0287,40.98	27,763,462.89	30,933,338.65	31,943,932.16	35,656,16.41	31,652,157.58	31,837,614.36	352,647,578.24
MINISTRY OF TRADE AND INVESTMENT	9,517,388.98	9,533,700.80	9,300,425.11	9,197,867.73	8,966,967.70	8,855,044.40	9,159,583.62	10,374,067.28	14,510,321.73	16,282,26.14	16,235,089.38	16,243,648.14	138,176,331.01
MINISTRY OF LANDS, SURVEY/HOUSING & URBAN DEV.	16,030,982.62	15,835,935.20	15,776,318.42	15,245,291.34	15,365,106.56	16,048,981.56	15,358,223.92	21,009,431.18	18,026,730.78	17,937,27.75	17,359,529.21	15,468,657.36	199,463,015.90
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	10,182,041.99	10,379,327.46	9,055,953.44	9,032,257.86	8,942,69.74	8,984,02.76	9,268,818.70	9,793,852.39	10,971,279.98	17,170,47.27	13,755,395.66	14,688,156.29	132,224,773.54
MINISTRY OF INFORMATION AND ORIENTATION AGENCY	8,933,440.74	8,989,790.49	9,032,008.83	9,076,76.40	9,074,274.40	9,074,276.40	9,352,422.73	10,237,856.87	10,225,152.94	10,515,95.86	14,147,469.18	11,009,432.57	119,728,699.41
MINISTRY OF NON-FORMAL SECTOR & MARKET DEVELOP.	9,168,286.65	7,428,286.65	7,405,536.62	7,249,748.15	7,231,300.08	7,189,66.15	6,431,721.47	6,555,478.12	6,037,40.43				64,697,164.32
MINISTRY OF TOURISM, CREATIVE AND AGRICULTURE	3,424,279.24	3,629,844.20	2,832,121.81	2,516,67.98	2,520,393.22	2,303,71.39	2,239,187.43	2,951,997.12	5,006,19.51	6,882,04.64	7,086,245.04	7,000,745.77	48,392,419.18
MINISTRY OF RURAL DEVELOPMENT AND RURAL LAND	1,641,720.41	1,641,720.41	1,709,731.41	1,641,50.29	1,641,450.29	1,641,38.81	1,612,802.47	2,193,353.65	2,204,05.35	2,204,70.53	6,157,590.32	2,345,742.49	26,636,411.25
MINISTRY OF PUBLIC UTILITIES	9,936,714.33	9,940,216.33	9,997,272.79	10,050,308.42	10,048,669.18	9,982,38.16	9,768,066.05	10,712,373.54	16,367,309.13	18,726,88.84	16,856,465.46	16,124,168.92	148,510,091.15
MINISTRY OF WORKS	14,223,917.26	14,120,646.95	14,168,934.12	14,263,962.11	14,533,599.12	14,381,017.10	14,369,470.84	19,682,152.01	15,545,324.36	15,393,74.40	15,324,747.63	18,219,938.47	184,227,544.37
MINISTRY OF TRANSPORT	2,694,893.10	2,826,179.22	2,845,299.09	2,793,85.36	2,778,937.75	2,780,93.36	2,819,894.91	7,493,192.05	6,139,48.24	5,894,9.30	6,170,458.55	5,077,183.81	50,314,374.74
MINISTRY OF HOUSING	5,574,564.25	5,522,945.85	4,328,595.78	5,127,57.79	4,384,025.56	17,990,063.06	16,525,265.41	23,974,590.72	6,313,94.60	95,471,74.65	5,789,328.68	5,795,105.94	110,979,512.29
<b>TOTAL ECONOMIC SECTOR</b>	<b>120,359,450.87</b>	<b>118,580,931.24</b>	<b>115,580,931.24</b>	<b>115,243,704.86</b>	<b>114,703,336.36</b>	<b>128,252,680.80</b>	<b>126,733,652.85</b>	<b>158,200,491.73</b>	<b>144,964,336.14</b>	<b>156,135,212.44</b>	<b>150,534,476.69</b>	<b>143,809,894.12</b>	<b>1,593,309,009.60</b>
MINISTRY OF GENDER/SOCIAL DEVELOPMENT	8,150,158.07	8,699,570.07	8,453,954.30	8,546,73.67	8,697,149.91	8,484,94.36	7,925,308.23	9,062,717.75	9,421,96.25	12,625,41.40	9,575,331.25	13,357,559.49	112,999,255.46
MINISTRY OF TERTIARY EDUCATION	3,227,171.18	3,480,94	3,291,592.94	3,239,23.39	3,239,923.15	3,319,42.47	3,198,316.33	3,334,131.68					26,327,834.08
MINISTRY OF SCIENCE, TECH. AND VOCATIONAL EDUCATION	2,410,469.79	2,444,273.79	2,486,536.81	2,486,36.81	2,509,223.73	2,473,41.89	4,717,597.74	10,025,043.3					29,552,823.95





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 15t CONT'D

### MONTHLY SCHEDULE OF PERSONNEL COSTS FOR 2019

MINISTRY OF BASIC AND SECONDARY EDUCATION	12,851,961.98	12,893,49 5.91	13,013,844.2 7	12,952, 541.59	13,210 ,832.3	13,406, 394.51	13,746 ,915.0	14,412 ,167.5	21,006, 792.50	21,269,8 56.95	20,410,933. 52	19,866,623.69	189,042,359.86
MINISTRY OF HEALTH	58,588,466.79	56,337,91 3.00	56,036,424.3 3	54,641, 673.15	54,546 ,569.5	54,459, 993.28	55,232 ,185.5	70,187 ,976.6	73,816, 523.05	69,886,4 79.92	74,415,065. 63	72,745,795.54	750,895,066.35
MINISTRY OF SPORTS	3,366,894.55	3,366,894. 55	2,402,281.62	2,326,6 37.75	2,326, 637.75	2,326,6 37.75	2,345, 172.12	5,439, 289.47	3,003,1 93.36	24,089,0 03.59	25,039,257. 55	24,069,80876	100,101,708.82
MINISTRY OF PUBLIC SAFETY	3,979,955.18	3,985,923. 60	4,066,995.78	4,066,9 95.78	4,066, 995.78	4,066,9 95.78	4,119, 457.65	4,397, 597.57	-	-	-	-	32,750,917.12
MINISTRY OF TALENTS AND YOUTH DEVELOPMENT	3,307,654.20	3,339,730. 14	3,296,927.42	3,338,4 61.36	3,382, 712.36	3,340,4 49.34	3,340, 449.64	3,435, 423.96	4,055,6 60.83	3,401,76 6.13	7,734,371.8 3	3,361,728.59	45,430,454.79
<b>TOTAL SOCIAL SERVICE SECTOR</b>	<b>95,882,731.74</b>	<b>94,548,252. 71</b>	<b>93,048,557.47</b>	<b>91,596,1 25.49</b>	<b>91,979, 944.58</b>	<b>91,877,4 49.38</b>	<b>94,720, 521.29</b>	<b>120,294 ,347.29</b>	<b>111,303, 565.99</b>	<b>131,272,44 7.99</b>	<b>137,174,959.7 8</b>	<b>133,401,516.07</b>	<b>1,287,100,420.43</b>
OFFICE OF THE EXECUTIVE GOVERNOR	65,993,004.24	68,267,84 3.80	67,682,732.6 4	66,979, 629.12	87,083 ,417.3	35,790, 341.49	38,148 ,890.9	76,222 ,775.3	81,638 ,395.7	76,284,1 80.51	77,389,494. 81	86,621,513.35	829,102,219.35
OFFICE OF THE DEPUTY GOVERNOR	3,982,482.80	3,984,374. 22	3,984,374.22	3,984,3 74.22	3,935, 954.62	13,726, 024.37	20,118 ,888.1	26,070 ,671.2	27,014 ,569.2	26,574,1 01.60	26,893,931. 22	31,974,432.33	192,244,178.31
MINISTRY OF NIGER DELTA AFFAIRS	2,381,410.06	2,540,519. 18	2,543,492.24	2,486,8 35.78	5,477, 022.81	2,458,9 13.55	2,576, 486.72	2,778, 379.83	2,779, 250.01	-	-	-	26,022,310.18
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	7,220,545.10	7,220,545. 10	5,010,023.09	4,888,2 45.29	5,853, 506.89	4,882,9 17.14	4,736, 055.63	9,769, 379.59	6,082, 025.33	6,902,02 1.09	6,950,025.2 0	6,950,025.20	76,195,314.65
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	18,700,080.56	18,174,45 5.14	16,556,407.7 6	17,964, 671.62	17,953 ,440.8	16,836, 731.69	17,461 ,314.6	18,588 ,019.4	12,670 ,139.8	20,171,2 84.94	20,061,230. 73	20,740,005.73	225,877,832.87
OFFICE OF THE HEAD OF SERVICE	14,682,685.77	14,521,57 2.52	13,180,617.5 2	14,613, 621.92	15,529 ,610.2	13,065, 227.25	12,558 ,676.1	16,941 ,076.3	13,621 ,979.9	15,965,2 42.38	14,996,501. 46	14,623,722.72	174,300,133.26
MINISTRY OF FINANCE	14,242,822.88	13,851,67 3.07	13,863,072.7 7	13,262, 402.85	12,990 ,537.3	17,634, 237.62	14,204 ,470.3	17,924 ,752.8	24,116 ,825.9	20,818,7 33.63	19,710,511. 88	20,508,761.80	203,137,802.95
BOARD OF INTERNAL REVENUE	9,908,594.70	9,546,543. 42	10,218,138.2 3	9,595,0 16.79	9,615, 552.95	9,396,8 53.21	9,592, 016.07	10,129 ,809.1	10,088 ,797.4	14,651,5 17.56	12,228,558. 94	9,449,958.24	124,421,356.73
MINISTRY OF JUSTICE	31,904,272.86	32,146,56 9.11	32,101,572.7 9	32,101, 572.79	34,684 ,464.2	31,201, 112.70	39,952 ,081.9	42,455 ,996.9	62,372 ,492.8	69,646,6 40.78	66,979,095. 54	73,589,703.81	548,136,316.41
OFFICE OF THE AUDITOR GENERAL- STATE	10,842,984.53	9,332,074. 41	9,332,074.41	8,997,9 20.92	10,233 ,272.4	12,978, 149.90	9,745, 358.40	10,194 ,639.4	11,552 ,970.3	11,552,9 70.30	11,552,970. 30	11,552,970.30	128,068,355.61
OFFICE OF THE AUDITOR GENERAL- LOCAL GOVT.	8,421,946.25	7,246,043. 72	7,246,043.72	7,246,0 43.72	7,750, 414.94	7,435,5 19.96	12,939 ,579.5	5,530, 763.64	3,665, 891.76	10,596,0 39.52	9,090,468.4 4	7,595,901.40	98,764,656.64
LAGOS LIAISON OFFICE	1,158,584.25	1,158,584. 25	1,158,584.25	1,158,58 4.25	1,158.5 84.25	1,158,58 4.25	1,185,2 24.52	1,743,0 86.42	1,243,0 88.42	1,197,995 .70	1,214,363.6 8	1,199,592.08	14,234,854.32

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 15t CONT'D

### MONTHLY SCHEDULE OF PERSONNEL COSTS FOR 2019

ABUJA LIAISON OFFICE	1,264,647.67	1,160,407.30	1,150,408.29	1,164,843.95	1,147,240.78	1,081,194.33	1,157,335.75	1,308,942.60	1,232,941.60	1,308,942.60	1,602,948.60	1,374,949.01	14954,803.48
CIVIL SERVICE COMMISSION	6,069,849.96	5,955,615.57	4,869,699.17	4,861,593.57	4,993,661.49	4,852,524.16	5,206,863.10	5,010,313.25	5,049,875.08	5,136,291.71	4,879,451.52	4,768,852.37	61,654,590.95
JUDICIARY-HIGH COURT	66,769,727.61	67,261,748.18	66,315,156.00	64,576,078.15	64,546,894.29	62,381,19.07	62,679,721.45	68,832,832.72	81,012,433.81	79,939,433.18	95,565,827.02	88,741,765.87	868,622,737.44
JUDICIARY-CUSTOMARY COURT OF APPEAL	82,879,100.04	81,687,274.32	9,879,507.09	81,540,507.09	81,510,432.30	81,510,432.30	83,125,667.79	83,223,098.69	97,767,913.29	97,509,673.97	80,682,600.48	95,718,257.15	1,028,695,464.51
JUDICIAL SERVICE COMMISSION	9,954,277.47	9,954,227.47	9,879,942.70	9,880,434.70	10,071,321.63	10,071,321.63	8,201,835.86	9,686,499.02	11,487,317.38	11,449,625.23	11,909,602.27	12,382,515.87	124,728,924.23
LOCAL GOVERNMENT SERVICE COMMISSION	3,127,566.17	3,127,566.17	3,133,261.80	3,149,485.99	3,085,188.49	3,085,188.49	3,294,604.23	3,340,420.62	3,364,776.95	3,452,758.51	4,471,781.12	7,146,804.90	43,779,403.44
LOCAL GOVERNMENT PENSIONS BOARD	577,152.26	577,152.26	577,152.26	577,152.26	577,152.26	577,152.26	951,377.57	627,954.72	627,954.72	627,954.72	627,954.72	627,954.72	7,194,064.72
IMO HOUSE OF ASSEMBLY - LEGISLATURE	41,891,666.98	49,673,798.77	41,203,760.49	49,767,874.37	41,121,890.07	41,329,199.60	73,476,899.30	81,549,262.93	71,867,315.31	70,685,449.09	71,154,283.49	65,105,707.19	698,827,106.59
IMO HOUSE OF ASSEMBLY SERVICE COMMISSION	5,878,732.39	5,878,732.39	5,886,342.07	6,612,982.66	5,842,982.11	13,695,139.99	14,115,533.11	19,055,428.15	12,638,121.53	7,075,359.94	9,929,840.17	8,053,705.50	114,662,850.01
IMO STATE INDEPENDENT ELECTORAL COMMISSION	7,891,623.42	7,816,011.63	7,793,511.63	1,710,691.46	7,603,196.90	7,195,445.97	8,070,508.36	9,996,188.30	15,835,771.68	19,158,547.50	19,159,101.12	19,114,232.62	137,344,829.59
MIN. OF COMMUNITY GOVERNMENT	5,126,781.03	5,125,008.47	5,199,913.84	5,199,913.84	5,201,469.45	5,253,051.63	5,242,177.81	5,612,192.89	5,459,359.39	-	-	-	47,424,868.35
MIN. OF COMMUNITY GOVT. COUNCIL, CULTURE AND CHIEFTANCY	4,632,119.62	4,509,001.58	4,496,142.47	4,488,540.19	4,419,922.85	4,461,874.15	4,501,692.86	5,132,024.19	7,655,287.35	7,657,257.32	7,711,348.40	7,688,935.44	67,344,146.42
MINISTRY OF INTERNAL RESOURCES & PENSIONS	3,195,282.23	2,963,077.05	3,081,806.27	3,130,793.06	3,138,194.95	3,603,110.25	3,305,773.68	3,414,699.38	2,935,589.30	-	-	-	28,768,326.18
MINISTRY OF INTERGOVERNMENTAL AFFAIRS AND DONORS	637,022.59	637,022.59	637,022.59	637,022.59	637,022.59	804,321.41	869,438.92	748,755.37	-	-	-	-	5,607,628.65
BUREAU FO PEACE AND CONFLICT RESOLUTION	-	-	-	-	-	-	-	516,948.57	-	-	-	-	516,948.57
MINISTRY OF TECHNOLOGY DEVELOPMENT	-	-	-	-	-	-	-	-	2,785,657.39	2,879,799.98	2,439,741.28	2,658,687.09	10,763,885.74
OWERRI CAPITAL DEVELOPMENT AUTHORITY	-	-	-	-	-	-	-	15,580,910.10	14,922,828.16	14,604,142.77	14,750,932.44	14,881,153.38	74,739,961.85
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>429,334,962.44</b>	<b>434,317,441.69</b>	<b>418,641,760.31</b>	<b>426,576,833.15</b>	<b>445,892,299.16</b>	<b>407,476,687.38</b>	<b>457,059,215.97</b>	<b>550,478,821.69</b>	<b>605,489,162.78</b>	<b>595,845,964.53</b>	<b>591,952,564.83</b>	<b>613,070,157.07</b>	<b>5,976,135,872.00</b>
<b>GRAND TOTAL</b>	<b>645,577,146.05</b>	<b>647,656,535.90</b>	<b>627,271,249.02</b>	<b>633,416,663.50</b>	<b>652,575,580.10</b>	<b>627,606,817.56</b>	<b>678,513,390.11</b>	<b>828,973,661.36</b>	<b>861,757,064.91</b>	<b>883,253,624.96</b>	<b>876,662,001.30</b>	<b>890,281,567.26</b>	<b>8,856,545,302.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 16

### SCHEDULE OF STATE GOVERNMENT PENSIONS & GRATUITY PAYMENT FOR 2019 – CRFC-MOF & HOS

ACTUAL	DESCRIPTION	ACTUAL	BUDGET	VARIANCE
2018		2019	2019	2019
₦		₦	₦	₦
	SOCIAL BENEFITS			
2,656,305,683.61	PENSION & GRATUITY (MOF & HOS) PENSIONS	7,596,124,175.99	14,846,000,000.00	7,249,875,824.01
2,656,305,683.61	SOCIAL BENEFITS TOTAL	7,596,124,175.99	14,846,000,000.00	7,249,875,824.01
2,656,305,683.61	TOTAL (MOF & HOS)	7,596,124,175.99	14,846,000,000.00	7,249,875,824.01

**REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF  
THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**



<b>Actual 2018</b>	<b>DESCRIPTION</b>	<b>Actual 2019</b>	<b>Budget 2019</b>	<b>Variance</b>
<b>₦</b>		<b>₦</b>	<b>₦</b>	<b>₦</b>
	MONTHS			
-	JANUARY	700,399,589.00	1,368,873,396.14	668,473,807.14
-	FEBRUARY	14,943,369.00	29,205,585.77	14,262,216.77
-	MARCH	24,419,476.00	47,725,857.59	23,306,381.59
-	APRIL	306,915,824.00	599,841,737.38	292,925,913.38
47,093,907.72	MAY	55,640,088.83	108,743,977.80	53,103,888.97
1,855,068,008.93	JUNE	204,000,000.00	398,701,223.13	194,701,223.13
88,235,345.63	JULY	27,935,892.92	54,598,405.28	26,662,512.36
3,945,519.65	AUGUST	1,216,691,985.16	2,377,924,424.77	1,161,232,439.61
-	SEPTEMBER	1,221,952,092.31	2,388,204,871.61	1,166,252,779.30
-	OCTOBER	1,254,005,078.49	2,450,849,797.07	1,196,844,718.58
216,060,356.68	NOVEMBER	1,275,159,590.00	2,492,194,550.08	1,217,034,960.08
445,902,545.00	DECEMBER	1,294,061,10.28	2,529,136,173.37	1,235,074,983.09
<b>2,656,305,683.61</b>	<b>TOTAL</b>	<b>7,596,124,175.99</b>	<b>14,846,000,000.00</b>	<b>7,249,875,824.01</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 17

### SCHEDULE OF OVERHEADS CHARGES TO MDA's FOR 2019

SECTORAL ANALYSIS				
Actual		Actual	Budget	Variance
2018		2019	2019	2019
₦		₦	₦	₦
69,600,000.00	EDUCATIONAL SERVICES (MOE)	102,678,830.00	631,715,000.00	529,038,170.00
-	TRANSPORT SERVICES (MOTT)	28,500,000.00	-	- 28,500,000.00
89,170,000.00	HEALTH SERVICES (MH)	106,155,000.00	237,978,120.00	131,823,120.00
71,500,000.00	MINNING AND PETROCHEM SERVICES	81,956,486.00	563,680,000.00	481,723,514.00
38,812,947.58	AGRIC SERVICES (MANR)	15,996,076,490.07	94,865,000.00	26,144,800.00
7,407,400,000.00	OVERHEADS OF GENERAL NATURE (Note 17ii)		15,584,419,990.00	- 411,656,500.07
<b>7,666,482,947.58</b>	<b>TOTAL (see Note 17i)</b>	<b>16,384,085,006.07</b>	<b>17,112,658,110.00</b>	<b>728,573,103.93</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 17i ADMINISTRATIVE

ACTUAL 2018 ₦		ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
4,394,315,000.00	OFFICE OF THE EXECUTIVE GOVERNOR	12,234,779,582.97	4,702,945,007.00	7,53,834,575.97
50,000,000.00	OFFICE OF THE DEPUTY GOVERNOR	225,404,082.60	725,834,650.00	500,430,567.40
-	MIN. OF LOCAL GOVERNMENT AFFAIRS	36,000,000.00	38,472,500.00	2,472,500.00
11,000,000.00	MINISTRY OF INTER GOVT. AFFAIRS & DONOR AGENCY	15,160,000.00	58,165,000.00	43,005,000.00
12,000,000.00	MIN. OF NIGER DELTA AFFAIRS	8,000,000.00	34,695,000.00	26,695,000.00
20,000,000.00	MIN. OF LABOUR AND POVERTY ALLEVIATION	17,520,000.00	36,500,000.00	18,980,000.00
12,000,000.00	MIN. OF SPECIAL DUTIES	8,000,000.00	35,258,000.00	27,258,000.00
12,000,000.00	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	63,200,000.00	-	- 63,200,000.00
355,880,000.00	OFFICE OF THE SECRETARY OF THE STATE GOVERNMENT	240,878,500.00	454,775,000.00	213,896,500.00
30,000,000.00	OFFICE OF THE HEAD OF SERVICE	39,905,000.00	83,437,500.00	43,532,500.00
-	MIN OF ECONOMIC PLANNING , BUDGET AND STATISTICS	-	181,358,213.00	181,358,213.00
38,812,947.58	MIN. OF AGRICULTURE AND ENVIRONMENT	68,720,200.00	67,680,000.00	- 1,040,200.00
	MIN. OF ENVIRONMENT AND NATURAL RESOURCES	69,970,100.00	94,865,000.00	24,894,900.00
11,000,000.00	MINISTRY OF TRADE AND INVESTMENT	20,973,686.00	33,650,000.00	12,676,314.00
-	BUREAU OF STATISTIC		20,000,000.00	20,000,000.00
11,000,000.00	MIN. OF INFORMAL SECTOR & MARKET DEV.	9,000,000.00	35,530,000.00	26,530,000.00
47,600,000.00	MIN, OF BASIC AND SENIOR SECONDARY EDUCATION	73,276,830.00	559,340,000.00	486,063,170.00
12,000,000.00	MIN. OF TERTIARY AND NON FORMAL EDUCATION	29,400,000.00	72,375,000.00	42,975,000.00
	MIN. OF SCIENCE, TECHNICAL AND VOCATIONAL EDUCAT	23,614,000.00	119,166,000.00	95,552,000.00
72,450,000.00	MINISTRY OF FINANCE	124,064,000.00	125,050,000.00	986,000.00
12,000,000.00	MIN. OF INTERNAL RESOURCED AND PENSIONS	8,000,000.00	203,270,160.00	195,270,160.00
89,170,000.00	MINISTRY OF HEATH	106,155,000.00	237,978,120.00	131,823,120.00
	MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	14,000,000.00	50,315,000.00	36,315,000.00
	MIN. OF GENDER AND SOCIAL DEVELOPMENT	60,573,800.00	138,125,000.00	77,551,200.00
50,500,000.00	MIN. OF INFORMATION AND ORIENTATION AGENCY	25,900,000.00	6554,978,823.00	629,078,823.00
	MINISTRY OF TOURISM	41,960,000.00	39,065,000.00	- 2,895,000.00
14,500,000.00	MINISTRY OF PUBLIC UTILITIES	36,982,800.00	432,400,000.00	395,417,200.00
24,000,000.00	MIN. OF JUSTICE	124,101,793.00	69,692,000.00	- 54,409,793.00





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 17i CONT'D ADMINISTRATIVE

		<b>13,725,539,374.57</b>	<b>9,304,920,973.00</b>	<b>4,420,618,401.57</b>
174,995,000.00	MINISTRY OF RURAL LAND & RURAL DEVELOPMENT	13,500,000.00	32,562,500.00	19,062,500.00
35,000,000.00	MINISTRY OF LAND, SURVEY/HOUSING & URBAN DEVELOPMENT	15,000,000.00	26,560,000.00	11,560,000.00
-	MINISTRY OF HOUSING	22,105,000.00	29,928,400.00	7,823,400.00
24,750,000.00	MINISTRY OF WORKS	51,593,000.00	347,732,000.00	296,139,000.00
	MINISTRY OF TRANSPORT	28,500,000.00	21,224,575.00	- 7,823,400.00
12,000,000.00	OFFICE OF THE AUDITOR GENERAL STATE	-	107,500,000.00	107,500,000.00
6,000,000.00	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT	5,500,000.00	29,420,000.00	23,920,000.00
12,000,000.00	CIVIL SERVICE COMMISSION	18,200,000.00	57,300,529.00	39,100,529.00
337,000,000.00	JUDICIARY – HIGH COURT	258,161,683.50	1,148,152,302.00	889,990,618.50
60,000,000.00	JUDICIARY – CUSTOMARY COURT OF APPEAL	86,000,000.00	1,917,800,000.00	1,831,800,000.00
11,000,000.00	JUDICIARY SERVICE COMMISSION	22,410,000.00	37,158,200.00	14,748,200.00
12,000,000.00	LOCAL GOVERNMENT SERVICE COMMISSION	13,350,000.00	52,505,500.00	38,155,500.00
12,000,000.00	LOCAL GOVERNMENT PENSION BOARD	11,000,000.00		- 11,000,000.00
76,500,000.00	BOARD OF INTERNAL REVENUE	67,908,100.00	120,428,000.00	52,519,900.00
1,406,100,000.00	LEGISLATURE – IMO HOUSE OF ASSEMBLY	1,919,421,148.00	3,537,860,000.00	1,618,438,852.00
158,400,000.00	MINISTRY OF SPORTS	52,246,700.00	95,005,000.00	42,758,300.00
	MINISTRY OF PUBLIC SAFETY	12,800,000.00	43,615,000.00	30,815,000.00
	MINISTRY OF TALENT AND YOUTH DEVELOPMENT	15,000,000.00	28,675,000.00	13,675,000.00
12,000,000.00	IMO STATE INDEPENDENT ELECTORAL COMMISSION	18,000,000.00	44,440,000.00	26,440,000.00
11,300,000.00	IMO STATE HOUSE OF ASSEMBLY COMMISSION	11,600,000.00	52,652,631.00	41,052,631.00
25,210,000.00	MIN. OF COMM., GOVT. COUNCIL, CULTURE & TOURISM	16,250,000.00	42,677,500.00	26,427,500.00
	OFFICE OF THE SURVEYOR GENERAL		35,540,000.00	35,540,000.00
<b>2,386,255,000.00</b>		<b>2,658,545,631.50</b>	<b>7,807,737,137.00</b>	<b>511,491,505.50</b>
<b>2,386,255,000.00</b>		<b>16,384,085,006.07</b>	<b>17,112,658,110.00</b>	<b>728,573,103.93</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 17ii

## DESCRIPTION

### SECTORIAL OVERHEAD

	ACTUAL	ACTUAL
	2019	2018
	₦	₦
OFFICE OF THE EXECUTIVE GOVERNOR	12,234,779,582.97	4,394,315,000.00
OFFICE OF THE DEPUTY GOVERNOR	225,404,082.60	50,000,000.00
MIN. OF LOCAL GOVERNMENT AFFAIRS	36,000,000.00	
MINISTRY OF INTER GOVT. AFFAIRS & DONOR AGENCY	15,160,000.00	11,000,000.00
MIN. OF NIGER DELTA AFFAIRS	8,000,000.00	12,000,000.00
MIN. OF LABOUR AND POVERTY ALLEVIATION	17,520,000.00	20,000,000.00
MIN. OF SPECIAL DUTIES	8,000,000.00	12,000,000.00
IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	63,200,000.00	12,000,000.00
OFFICE OF THE SECRETARY OF THE STATE GOVERNMENT	240,878,500.00	355,880,000.00
OFFICE OF THE HEAD OF SERVICE	39,905,500.00	30,000,000.00
MIN OF ECONOMIC PLANNING , BUDGET AND STATISTICS	-	-
MIN. OF ENVIRONMENT AND NATURAL RESOURCES	69,970,100.00	-
BUREAU OF STATISTIC	-	-
MIN. OF SCIENCE, TECHNICAL AND VOCATIONAL EDUCATION	23,614,000.00	-
MINISTRY OF FINANCE	124,064,000.00	72,450,000.00
MIN. OF INTERNAL RESOURCED AND PENSIONS	8,000,000.00	12,000,000.00
MINISTRY OF HAPPINESS AND PURPOSE FULFILLMENT	14,000,000.00	-
MIN. OF GENDER AND SOCIAL DEVELOPMENT	60,573,800	-
MIN. OF INFORMATION AND ORIENTATION AGENCY	25,900,000.00	50,500,000.00
MINISTRY OF TOURISM	41,960,000.00	
MIN. OF JUSTICE	124,101,793.00	24,000,000.00





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### **Note 17ii DESCRIPTION SECTORIAL OVERHEAD**

MINISTRY OF RURAL LAND AND RURAL DEVELOPMENT	13,500,000.00	174,995,000.00
MINISTRY OF HOUSING	22,105,000.00	-
MINISTRY OF WORKS	51,593,000.00	24,750,000.00
OFFICE OF THE AUDITOR GENERAL- STATE		12,000,000.00
OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	5,500,000.00	6, ,000,000.00
CIVIL SERVICE COMMISSION	18,200,000.00	12, ,000,000.00
JUDICIARY – HIGH COURT	258,161,683.50	337,000,000.00
JUDICIARY – CUSTOMARY COURT OF APPEAL	86,000,000.00	60,000,000.00
JUDICIARY SERVICE COMMISSION	22,410,000.00	11,000,000.00
LOCAL GOVERNMENT SERVICE COMMISSION	13,350,000.00	12,000,000.00
LOCAL GOVERNMENT PENSION BOARD	11,000,000.00	12,000,000.00
BOARD OF INTERNAL REVENUE	67,908,100.00	76,500,000.00
LEGISLATURE – IMO HOUSE OF ASSEMBLY	1,919,421,148.00	1,406,100,000.00
MINISTRY OF SPORTS	52,246,700.00	158,400,000.00
MINISTRY OF PUBLIC SAFETY	12,800,000.00	-
MINISTRY OF TALENT AND YOUTH DEVELOPMENT	15,000,000.00	-
IMO STATE INDEPENDENT ELECTORAL COMM.	18,000,000.00	12,000,000.00
IMO STATE HOUSE OF ASSEMBLY COMMISSION	11,600,000.00	11,300,000.00
MIN. OF COMM. GOVT. COUNCIL, CULTURE & TRADITIONAL AFFAIRS	16,250,000.00	25,210,000.00
OFFICE OF THE SURVEYOR GENERAL		
<b>TOTAL</b>	<b>15,996,076,490.07</b>	<b>7,407,400,000.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 17B

### SUMMARY OF MONTHLY OVERHEAD CHARGES ACCORDING TO MDA'S FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

S/N	DESCRIPTION	JAN N	FEB N	MAR N	APR N	MAY N	JUN N	JUL N	AUG N	SEP N	OCT N	NOV N	DEC N	TOTAL N
1	OFFICE OF THE EXECUTIVE GOVERNOR	99,317,000.00	109,98,000.00	40,610,000.00	147,067,000.00	1,11,257,000.30	386,587,000.00	2,680,795,603.00	1,786,960,213.60	859,528,659.60	2,497,008,414.130	1,352,150,44.50	1,313,516,248.67	12,234,779,582.97
2	OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	20,000,000.00	32,156,100.00	10,000,000.00	55,000,000.00	5,401,699.40	50,000,000.00	-	52,846,283.20	225,404,082.60
3	MIN. OF LOCAL GOVERNMENT AFFAIRS	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	25,000,000.00	3,000,000.00	-	2,000,000.00	-	-	36,000,000.00
4	MINISTRY OF INTER GOVT. AFFAIRS & DONOR AGENCY	5,840,000.00	2,230,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	3,000,000.00	-	-	-	-	15,16,000.00
5	MIN. OF NIGER DELTA AFFAIRS	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	-	-	-	8,000,000.00
6	MIN. OF LABOUR AND POVERTY ALLEVIATION	1,480,000.00	1,480,000.00	1,000,000.00	1,480,000.00	1,480,000.00	2,000,000.00	600,000.00	6,000,000.00	-	2,000,000.00	-	-	17,520,000.00
7	MIN. OF SPECIAL DUTIES	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	-	-	-	8,000,000.00
8	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	50,80,000.00	-	9,400,000.00	-	-	63,200,000.00
9	OFFICE OF THE SECRETARY OF THE STATE GOVERNMENT	5,845,000.00	5,000,000.00	10,185,000.00	10,185,000.00	14,845,000.00	15,185,000.00	36,723,000.00	42,976,000.00	22,780,000.00	42,145,500.00	-	35,000,000.00	240,878,500.00
10	OFFICE OF THE HEAD OF SERVICE	500,000.00	500,000.00	2,500,000.00	3,000,000.00	2,500,000.00	2,500,000.00	5,000,000.00	7,500,000.00	5,175,000.00	6,000,000.00	230,000.00	4,500,000.00	39,905,000.00
11	MIN. OF AGRICULTURE AND ENVIRONMENT	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	5,746,200.00	43,500,000.00	1,474,000.00	10,000,000.00	68,730,200.00
12	MIN. OF ENVIRONMENT AND NATURAL RESOURCES	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	13,970,100.00	5,000,000.00	27,000,000.00	15,000,000.00	4,000,000.00	-	-	69,970,100.00
13	MIN. OF COMMERCE AND INDUSTRY	2,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	-	2,000,000.00	3,000,000.00	4,309,500.00	2,664,186.00	-	20,973,688.00
14	MIN. OF INFORMAL SECTOR & MARKET DEV.	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	3,000,000.00	-	-	-	-	9,000,000.00
15	MIN. OF EDUCATION	1,100,000.00	2,200,000.00	1,100,000.00	1,000,000.00	1,000,000.00	1,100,000.00	28,262,000.00	4,700,000.00	13,135,000.00	17,550,000.00	2,129,830.00	100,000.00	73,276,830.00
16	MIN. OF TERTIARY INSTITUTIONS	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	4,800,000.00	-	6,800,000.00	-	7,800,000.00	5,000,000.00	-	29,400,000.00
17	MIN. OF SCIENCE AND TECHNOLOGY	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	314,000.00	11,300,000.00	-	4,000,000.00	-	2,000,000.00	23,614,000.00
18	MIN. OF FINANCE	25,050,000.00	3,950,000.00	5,950,000.00	5,700,000.00	5,600,000.00	8,050,000.00	795,000.00	22,440,000.00	2,370,000.00	23,959,000.00	-	20,200,000.00	124,064,000.00
19	MIN. OF INTERNAL RESOURCES AND PENSIONS	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	-	-	-	8,000,000.00
20	MIN. OF HEALTH/SOCIAL DEVELOPMENT	2,400,000.00	2,200,000.00	2,200,000.00	9,700,000.00	11,300,000.00	3,700,000.00	17,150,000.00	11,000,000.00	185,000.00	16,080,000.00	24,540,000.00	5,700,000.00	106,155,000.00
21	MINISTRY OF HAPPINESS AND	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	-	5,000,000.00	-	2,000,000.00	-	-	14,000,000.00
22	MIN. OF GENDER AND SOCIAL DEVELOPMENT	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	3,500,000.00	-	9,000,000.00	1,500,000.00	9,745,000.00	2,000,000.00	24,828,800.00	60,573,800.00
23	MIN. OF INFORMATION AND ORIENTATION AGENCY	1,000,000.00	3,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	-	10,900,000.00	-	6,000,000.00	-	-	25,900,000.00
24	MINISTRY OF TOURISM	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	4,000,000.00	4,175,000.00	225,000.00	17,560,000.00	10,000,000.00	-	41,960,000.00
25	MINISTRY OF PUBLIC UTILITY	2,400,000.00	2,400,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,962,800.00	-	4,500,000.00	4,170,000.00	9,060,000.00	2,490,000.00	5,500,000.00	36,982,800.00
26	MIN. OF JUSTICE	3,550,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	4,000,000.00	32,645,000.00	4,800,000.00	20,737,000.00	27,000,000.00	9,069,793.00	14,300,000.00	124,101,793.00
27	MINISTRY OF RURAL LAND AND RURAL DEVELOPMENT	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	3,000,000.00	-	4,500,000.00	-	-	13,500,000.00
28	MINISTRY OF LAND	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	3,000,000.00	-	6,000,000.00	-	-	15,000,000.00





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## NOTE 17B CONT'D

### SUMMARY OF MONTHLY OVERHEAD CHARGES ACCORDING TO MDA'S FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

29	MINISTRY OF HOUSING	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	5,800,000.00	6,305,000.00	-	4,000,000.00	-	-	22,105,000.00
30	MINISTRY OF WORKS	5,570,000.00	24,820,000.00	1,000,000.00	1,320,000.00	2,570,000.00	1,000,000.00	-	5,000,000.00	-	7,030,000.00	-	3,283,000.00	51,593,000.00
31	MINISTRY OF TRANSPORT	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	3,000,000.00	-	8,000,000.00	-	11,500,000.00	28,500,000.00
32	OFFICE OF THE AUDITOR GENERAL- STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	OFFICE OF THE AUDITOR GENERAL - LOCAL GOVT.	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	-	1,500,000.00	-	1,000,000.00	-	-	5,500,000.00
34	CIVIL SERVICE COMMISSION	1,900,000.00	1,900,000.00	4,800,000.00	1,900,000.00	1,900,000.00	1,000,000.00	-	3,000,000.00	-	2,000,000.00	-	-	18,200,000.00
35	JUDICIARY – HIGH COURT	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	23,331.78	21,528.77	62,663,563.40	8,128,000.00	37,331,781.70	-	75,177,783.40	258,161,683.50
36	JUDICIARY – CUSTOMARY COURT OF APPEAL	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	14,000,000.00	-	14,000,000.00	-	19,000,000.00	-	14,000,000.00	86,000,000.00
37	JUDICIARY SERVICE COMMISSION	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	2,000,000.00	11,410,000.00	1,000,000.00	22,410,000.00
38	LOCAL GOVERNMENT SERVICE COMMISSION	1,000,000.00	2,350,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	2,000,000.00	1,000,000.00	2,000,000.00	13,350,000.00
39	LOCAL GOVERNMENT PENSION BOARD	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	2,000,000.00	-	1,000,000.00	11,000,000.00
40	BOARD OF INTERNAL REVENUE	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	-	17,500,000.00	1,095,000.00	22,313,100.00	-	-	67,908,100.00
41	LEGISLATURE – IMO HOUSE OF ASSEMBLY	145,500,000.00	145,500,000.00	145,500,000.00	145,500,000.00	145,500,000.00	391,881.93	53,966.59	186,766,591.00	3,500,000.00	185,166,591.00	184,166,591.00	186,466,591.00	1,919,421,148.00
42	MINISTRY OF SPORTS	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,165,000.00	5,626,700.00	26,000,000.00	10,130,000.00	325,000.00	2,000,000.00	52,246,700.00
43	MINISTRY OF PUBLIC SAFETY	1,000,000.00	1,200,000.00	1,000,000.00	2,550,000.00	2,350,000.00	1,250,000.00	-	2,750,000.00	-	500,000.00	-	-	12,800,000.00
44	MINISTRY OF TALENT AND YOUTH DEVELOPMENT	2,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	4,000,000.00	-	2,000,000.00	15,000,000.00
45	IMO STATE INDEPENDENT ELECTORAL COMM.	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	4,000,000.00	3,000,000.00	2,000,000.00	-	3,000,000.00	18,000,000.00
46	IMO STATE HOUSE OF ASSEMBLY COMMISSION	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	3,000,000.00	-	2,600,000.00	-	-	11,600,000.00
47	MIN. OF COMM. GOVT. COUNCIL, CULTURE & TRADITIONAL AFF.	1,250,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00	-	2,000,000.00	-	4,000,000.00	3,000,000.00	-	16,250,000.00
		346,702,000.00	351,702,000.00	263,145,000.00	377,902,000.00	1,269,002,000.30	945,980,975.00	2,879,753,966.00	2,420,963,068.00	1,000,676,559.00	3,126,688,887.00	1,611,649,843.50	1,789,918,706.27	16,384,085,006.07

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## NOTE 18A

### SCHEDULE OF OTHER CONSOLIDATION REVENUE FUND (CRF) CHARGES FOR 2019

₦	ADMINISTRATIVE	₦	₦	₦
	OFFICE OF THE EXECUTIVE GOVERNOR	703,020,000.00	23,237,717.25	679,782,282.75
131,863,740.36	OFFICE OF THE DEPUTY GOVERNOR	330,000,000.00	23,237,717.25	306,873,772.75
44,450,000.00	MINISTRY OF RURAL LAND AND RURAL DEVELOPMENT	-	-	-
	MINISTRY OF PLANNING AND ECON. DEVT.	-	-	-
42,003,570.00	OFFICE OF THE SECRETARY OF THE STATE GOVERNMENT	102,300,000.00	-	102,300,000.00
	OFFICE OF THE HEAD OF SERVICE	-	-	-
	MIN. OF COMMERCE AND MARKET DEVELOPMENT	-	-	-
	MIN. OF FINANCE	15,000,000.00	-	-15,000,000.00
	MIN. OF LAND AND SURVEY	-	-	-
	OFFICE OF THE AUDITOR GENERAL- STATE	13,000,000.00	14,164,459.50	1,164,459.50
	OFFICE OF THE AUDITOR GENERAL – LOCAL GOVT	-	14,164,459.50	14,164,459.50
	CIVIL SERVICE COMMISSION	-	55,401,222.75	55,401,222.75
	JUDICIARY – HIGH COURT	30,331,781.70	-	30,331,781.70
	JUDICIARY – CUSTOMARY COURT OF APPEAL	29,000,000.00	-	29,000,000.00
	JUDICIARY SERVICE COMMISSION	-	120,477,346.50	120,477,346.50
	LOCAL GOVERNMENT SERVICE COMMISSION	-	55,401,222.75	55,401,222.75
540,000,000.00	LEGISLATURE – IMO HOUSE OF ASSEMBLY	-	1,000,000.00	1,000,000,000.00
	IMO STATE HOUSE OF ASSEMBLY COMMISSION	-	55,401,222.75	55,401,222.75
	MINISTRY OF PUBLIC UTILITY	-	-	-
	IMO STATE INDEPENDENT ELECTORAL COMM.	-	95,873,223.00	95,873,223.00
<b>758,317,310.36</b>	<b>TOTAL</b>	<b>1,222,651,781.70</b>	<b>1,457,101.25</b>	<b>234,595,319.55</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### NOTE 18B

#### SUMMARY OF MONTHLY CONSOLIDATION REVENUE FUND CHARGES ACCORDING TO MDA'S FOR 2019

HEADS	MDA'S	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
0412.1	OFFICE OF THE EXECUTIVE GOVERNOR	5,490,000.00	3,950,000.00	397,490,000.00	3,950,000.00	3,950,000.00	104,790,000.00	74,000,000.00	13,000,000.00	3,600,000.00	45,400,000.00		47,400,000.00	<b>703,020,000.00</b>
0412.1A	OFFICE OF THE DEPUTY GOVERNOR	-	-	-	-	55,000,000.00	50,000,000.00	-	25,000,000.00	-	100,000,000.00	-	100,000,000.00	<b>330,000,000.00</b>
0413.1	MIN. OF LOCAL GOVERNMENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	
	OFFICE OF THE SECRETARY	3,500,000.00	5,020,000.00	8,200,000.00	4,340,000.00	4,340,000.00	39,000,000.00	-	12,380,000.00	-	14,680,000.00	-	10,840,000.00	<b>102,300,000.00</b>
	MIN. OF FINANCE	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-	<b>15,000,000.00</b>
	AUDITOR GENERAL- STATE	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	2,000,000.00	-	3,000,000.00	-	2,000,000.00	<b>13,000,000.00</b>
	JUDICIARY – CUSTOMARY COURT OF APPEAL	-	-	-	-	20,331,781.70	5,000,000.00	-	-	-	-	-	5,000,000.00	<b>30,331,781.70</b>
	JUDICIARY SERVICE COMMISSION	-	-	-	-	140,000,000.00	5,000,000.00	-	-	-	5,000,000.00	-	5,000,000.00	<b>29,000,000.00</b>
	IMO STATE HOUSE OF ASSEMBLY	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
	<b>GRAND TOTAL</b>	<b>12,990,000.00</b>	<b>12,990,000.00</b>	<b>409,690,000.00</b>	<b>12,290,000.00</b>	<b>101,621,781.70</b>	<b>204,790,000.00</b>	<b>74,000,000.00</b>	<b>52,380,000.00</b>	<b>3,600,000.00</b>	<b>168,080,000.00</b>	<b>-</b>	<b>170,240,000.00</b>	<b>1,222,651,781.70</b>



**NOTE 19**

**SCHEDULE OF PUBLIC DEBT CHARGES FOR 2019**

<b>SUMMARY OF INTEREST PAYMENTS</b>			
	<b>ACTUAL 2019</b>		<b>ACTUAL 2018</b>
	<b>₦</b>		<b>₦</b>
INTERNAL/ OVERDRAFTS (INTEREST PAYMENTS	9,047,004,564.02		8,502,874,792.16
EXTERNAL LOANS ( INTEREST PAYMENTS)	158,020,085.11		149,392,177.72
<b>TOTAL</b>	<b>9,205,024,649.13</b>		<b>8,652,266,969.88</b>
<b>INTERNAL LOANS/OVERDRAFTS (INTEREST PAYMENTS)</b>			
<b>INSTITUTIONS</b>			
	<b>INTEREST/OTHER CHARGES IN 2019</b>		<b>INTEREST/OTHER CHARGES IN 2019</b>
<b>FINANCIAL INSTITUTIONS</b>	<b>₦</b>		<b>₦</b>
ZENITH BANK PLC	843,586,740.02		867,035,273.23
ZENITH BANK LC	1,690,827,197.03		1,739,666,400.47
FIDELITY BANK PLC	550,124,774.18		585,565,077,985.27
CBN MSME	118,328,803.69		-
CBN BUDGET SUPPORT FUND	614,155,035.23		-
<b>SUB TOTAL</b>	<b>3,817,022,550.15</b>		<b>3,171,779,658.97</b>
<b>BONDS</b>			
IMO STATE BOND	-		-
FG BOND	5,229,982,013.87		5,331,095,133.19
<b>SUB TOTAL</b>	<b>5,229,982,013.87</b>		<b>5,331,095,133.19</b>
<b>TOTAL</b>	<b>9,047,004,564.02</b>		<b>8,502,874,792.16</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018

## NOTE 19 CONT'D

### SCHEDULE OF PUBLIC DEBT CHARGES FOR 2019

<b>EXTERNAL LOANS (INTEREST PAYMENTS)</b>					
		<b>2019</b>		<b>2018</b>	
		<b>\$</b>	<b>₦</b>	<b>\$</b>	<b>₦</b>
<b>PROJECT</b>	<b>LOAN</b>				
Health System Dev. IV	AFDF	15,223.44	4,650,761.72	15,561.76	5,03,938.95
Health System Dev. IV	AFDF	1,401.20	428,066.60	1,407.30	430,316.53
State Oil Palm Belt Rural Programme	EDF	69,594.63	21,230,609.33	76,025.02	24,551,945.55
Health System Development	IDA	17,473.22	5,330,069.01	18,054.85	5,556,407.03
Universal Basic Education	IDA	30,388.70	9,283,747.85	31,326.21	9,586,596.93
Local Empowerment And Environment	IDA	50,989.60	15,577,322.80	52,395.90	16,029,203.78
National Fadama II	IDA	38,774.99	11,845,758.97	40,166.39	12,635,191.98
Hiv/Aids Programme	IDA	25,879.31	7,906,129.50	26,764.99	8,246,359.56
Health System Dev. Project (AddtnFinan	IDA	22,791.54	6,962,814.50	23,226.28	7,112,517.84
Community And Social Development	IDA	33,286.17	10,168,925.35	33,900.75	10,551,920.45
Third National Fadama Development Pro.	IDA	27,530.95	8,410,704.81	28,016.19	8,714,967.03
Second HIV/AIDS Programme Dev. Proj.	IDA	18,602.43	5,683,042.22	18,661.18	5,829,650.67
Imo State Erosion And Watershed Mgt. P	IDA	158,514.31	48,426,122.07	104,445.10	32,812,966.51
Community Based Natural Resources Mg	IFAD	6,900.20	2,108,010.37	7,321.80	2,303,194.92
<b>TOTAL</b>		<b>517,250.69</b>	<b>158,020,085.11</b>	<b>477,273.72</b>	<b>149,392,177.73</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 20i

### SCHEDULES OF RECUURENT GRANT AND SUBVENTIONS FOR 2019

Actual 2018 ₦	DESCRIPTION SUPERVISING MINISTRY	ACTUAL 2019 ₦	BUDGET 2019 ₦	VARIANCE 2019 ₦
1,848,103,583.66	OFFICE OF THE EXECUTIVE GOVERNOR	474,239,543.06	491,900,000.00	17,660,456.94
-	IMO STATE PLANNING & ECONOMIC DEV. COMMISSION	-	-	-
20,976,336.14	OFFICE OF THE SECRETARY OF THE STATE GOVERNMENT	23,006,739.49	20,000,000.00	- 3,006,739.49
8,550,680.14	OFFICE OF THE HEAD OF SERVICE	8,922,917.07	-	- 8,922,917.07
-	MIN. OF LABOUR AND EMPOWERMENT/POVERY ALLEV.	-	18,000,000.00	18,000,000.00
216,780,63.02	MIN. OF AGRICULTURE AND FOOD SECURITY	218,557,713.22	-	- 218,557,713.22
11,272,052.84	MIN. OF INFORMAL SECTOR & MARKET DEV.	11,950,728.00	-	- 11,750,726.00
9,232,490,041.54	MIN. OF TERTIARY INSTITUTIONS AND NON FORMAL EDUCATION	12,868,591,270.10	5,265,000,000.00	7,603,591,270.10
-	MIN. OF TRADE AND INVESTMENT	-	36,000,000.00	36,000,000.00
17,861,701.10	MIN. OF FINANCE	17,901,608.35	-	- 17,901,608.35
2,314,372,158.33	MIN. OF HEALTH	41,506,5048.76	6,562,200,000.00	6,520,693451.24
234,457,114.07	MIN. OF INFORMATION AND STRATEGY	369,921,536.01	116,404,966.00	- 153,516,570.01
-	MIN. OF JUSTICE	-	2,100,000.00	2,100,000.00
-	MINISTRY OF PUBLIC SAFETY	-	460,000,000.00	460,000,000.00
1,950,000.00	MIN. OF WOMEN AFFAIRS & SOCIAL.	1,920,000.00	-	- 1,920,000.00
102,002,225.23	MIN. OF PUBLIC UTILITIES & RURAL DEV	114,016,181.01	-	- 114,016,181.01
-	MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND DONOR	-	775,528.50	775,528.50
-	MIN. OF NIGER DELTA	-	935,902.50	931,902.50
177,476,059.55	MIN. OF YOUTH & SPORTS	139,288,361.92	380,000,000.00	240,711,640.08
27,953,919.17	MINISTRY OF TRANSPORT & TOURISM	27,743,811.70	-	- 27,743,811.70
-	MIN. ECONOMIC PLANNING, BUDGET AND STATISTICS	-	10,000,000.00	10,000,000.00
74,483,138.71	MIN. OF COMM. GOVT. COUNCIL, CULTURE & CHIEFT AFFIRS	73,018,129.65	86,000,000.00	12,981,870.35
<b>14,288,649.50</b>	<b>TOTAL</b>	<b>14,290,585,076.34</b>	<b>13,449,316,397.00</b>	<b>841,261,679.34</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 20i

### 20a SCHEDULES OF RECUURENT GRANT AND SUBVENTIONS FOR 2019

	Actual 2019	Actual 2018
<b>OFFICE OF THE GOVERNOR</b>	<b>₦</b>	<b>₦</b>
Bureau Of Public Procurement And Price Intelligence	20,721,739.91	13,144,120.01
Bureau Of Science And Technology	3,650,081.59	3,539,978.34
ENTRACO	28,031,757.94	25,608,271.01
Imo Job Centre	9,793,749.80	9,273,345.61
Imo State Orientation agency	160,452,237.21	129,197,615.88
NEPAD	2,967,088.03	2,809,282.68
Niger Delta Bureau	6,237,165.60	6,166,618.92
Poverty Alleviation	16,224,872.50	17,686,589.34
Heartland Football Club	219,600,000.00	194,700,000.00
Youth Must Work - Imo Comm. Watch	-	957,671,308.60
Youth Must Work – Secondary	-	-
Youth Must Work – Primary	-	-
GHOISIPA	6,560,850.48	6,478,904.19
Imo State Security Network	-	135,446,737.10
Imo Civil Guards Corps	-	346,380,811.98
Youth Must Work – CGC	-	-
Sweepers	-	-
<b>TOTAL</b>	<b>475,239,543.06</b>	<b>1,848,103,583.66</b>



# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

20b

MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	ACTUAL 2019	ACTUAL 2018
	<b>₦</b>	<b>₦</b>
Min. Of Planning & Economic Development	-	-
<b>TOTAL</b>	-	-

20c

OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	ACTUAL 2019	ACTUAL 2018
	<b>₦</b>	<b>₦</b>
UNICEF Water & Sanitation Project	23,006,739.49	20,976,336.14
Operation Smash		-
<b>TOTAL</b>	<b>23,006,739.40</b>	<b>20,976,336.14</b>

20d

OFFICE OF THE HEAD OF SERVICE	ACTUAL 2019	ACTUAL 2018
	<b>₦</b>	<b>₦</b>
State Directorate of Employment	8,22,917.07	8,550,680.14
<b>TOTAL</b>	<b>8,22,917.07</b>	<b>8,550,680.14</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

20e

<b>MINISTRY OF AGRIC. AND NATURAL RESOURCES</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2018</b>
	<b>₦</b>	<b>₦</b>
Agricultural Development Project	202,897,173.04	201,052,646.33
Imo Livestock	6,060,540.18	5,977,992.64
MANR shop	-	-
Imo State Zoological Garden, Nekede	9,600,000.00	9,750,000.00
Others	-	-
<b>TOTAL</b>	<b>218557,713.2</b>	<b>216,780,639.02</b>

20i

20a

### **SCHEDULE OF RECURRENT GRANT AND SUBVENTIONS FOR 2019 CONT'D**

20 f

<b>MINISTRY OF COMMERCE &amp; MARKET DEV</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2018</b>
	<b>₦</b>	<b>₦</b>
Okigwe Cattle Market	3,471,593.00	3,359,674.40
Imo Marketing Company	8,479,133.00	7,912,378.44
Bureau for Privatization & Investment	-	-
<b>TOTAL</b>	<b>11,950,723.00</b>	<b>11,272,052.84</b>

**REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF  
THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**



**20g**

<b>MINISTRY OF EDUCATION</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
Agency for adult and Non- Formal Education	4,352,496.53	4,613,06.74
Imo State Library Board	73,365,353.08	55,647,131.10
Imo State Polytechnic	1,046,000,000.00	966,000,000.00
Imo State university	2,460,000,000.00	2,460,000,000.00
Secondary Education management Board	6,334,509,039.93	5,721,170,895.98
IMSUTH	1,386,495,300.00	-
HMB	780,000,000.00	-
COLLEGE OF HEALTH TECH, AMAIGBO	301,724,868.00	-
SCHOOL OF NURSING	172,197,898.26	-
IMO STATE COLLEGE OF EDU. IHITTE UBOMA	282,260,000.00	-
Special Education Centre, Orlu	9,600,000.00	9,750,000.00
School of Deaf & Dumb, Orodo	7,680,000.00	7,680,000.00
Imo College of Advance Professional Studies	10,406,314.30	7,508,952.71
<b>TOTAL</b>	<b>12,868,591,270.10</b>	<b>9,232,490,041.54</b>

**20h**

<b>MINISTRY OF FINANCE</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
PFMU/PSGRDP	12,156,271.51	11,309,427.18
Imo State SACA	5,745,336.84	6,552,273.92
<b>TOTAL</b>	<b>17,901,608,35</b>	<b>17,861,701.10</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

20i

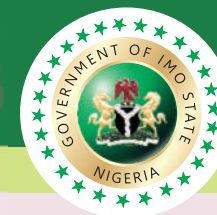
<b>MINISTRY OF HEALTH</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
College of Health Technology	-	125,048,964.00
Hospital Management Board	-	780,000,000.00
Imo State population council	3,129,788.60	5,082,612.83
Imo Essential Drugs	3,636,301.56	3,452,811.57
Imo State University Teaching Hospital	-	1,248,000,000.00
Consumer Protection Council/Imo CPC	34,740,458.60	32,335,641.13
School of Nursing	-	120,452,128.80
Imo State Health System Dev. Project II	-	-
<b>TOTAL</b>	<b>41,506,548.76</b>	<b>2,314,372,158.33</b>

20j

<b>MIN. OF INFORMATION AND STRATEGY</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
<b>Imo Broadcasting Corporation</b>	228,245,407.00	198,434,279.75
Imo Newspaper	41,676,129.01	36,022,834.32
<b>TOTAL</b>	<b>269,921,536.01</b>	<b>234,457,114.07</b>

20k

<b>MINISTRY OF JUSTICE</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
Legal Aids Council	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



20i

**20a SCHEDULE OF RECURRENT GRANT AND SUBVENTIONS FOR 2019 CONT'D**

<b>20i</b>	<b>MINISTRY OF WOMEN AFFAIRS &amp; SOCIAL DEV.</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
		<b>₦</b>	<b>₦</b>
	Remand Home, Ngor Okpala	1,920,000.00	1,950,000.00
	<b>TOTAL</b>	<b>1,920,000.00</b>	<b>1,950,000.00</b>

<b>20m</b>	<b>MINISTRY OF PUBLIC UTILITIES &amp; RURALL DEV.</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
		<b>₦</b>	<b>₦</b>
	IWADA	23,597,532.90	21,078,725.52
	Imo Water Cooperation	90,418,648.11	80,023,449.71
	<b>TOTAL</b>	<b>114,016,181.01</b>	<b>102,002,225.23</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

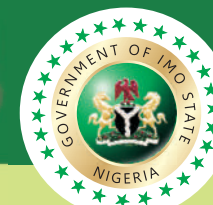
**20n**

<b>MINISTRY OF YOUTH &amp; SPORTS</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
Imo Sports Council	13,288,351.92	13,288,351.92
<b>TOTAL</b>	<b>139,288,351.92</b>	<b>139,288,351.92</b>
<b>MINISTRY OF TRANSPORT &amp; TOURISM</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
Imo State Tourism Board	21,094,244.34	22,054,565.11
Blue Lake Treasure Resort	6,649,567.36	5,899,354.06
Imo RUWASSA (UNICEF)		
<b>TOTAL</b>	<b>27,743,811.70</b>	<b>27,953,919.17</b>

**20p**

<b>MIN. OF COMM. GOVT. COUNCIL, CULTURE &amp; CHI</b>	<b>Actual 2019</b>	<b>Actual 2018</b>
	<b>₦</b>	<b>₦</b>
Imo State Council for Arts & Culture	73,018,129.65	74,483,138.71
<b>TOTAL</b>	<b>73,018,129.65</b>	<b>74,483,138.71</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## 21a SCHEDULE CAPITAL EXPENDITURE FOR 2019 BY MONTHLY PURCHASE/CONSTRUCTION OF ASSETS FOR 2019

MONTHS	ECONOMIC	ADMINISTRATIVE	SOCIAL	TOTAL
	₦	₦	₦	₦
JANUARY	-	3,818,000,000.00	-	3,818,000,000.00
FEBRUARY	-	2,746,000,000.00	100,000,000.00	2,846,000,000.00
MARCH	2,000,000,000.00	1,500,000,000.00	1,000,000,000.00	4,500,000,000.00
APRIL	-	1,948,839,699.38	-	1,948,839,699.38
MAY	-	196,300,000.00	10,900,000.00	180,200,000.00
JUNE	632,008,526.00	1,165,350,000.00	150,000,000.00	1,947,358,526.00
JULY	545,620,796.86	1,001,347,455.00	269,750,000.00	1,816,718,251.86
AUGUST	923,452,339.00	836,058,467.99	450,000,000.00	2,199,510,806.99
SEPTEMBER	695,089,728.55	913,106,751.40	419,349,654.76	2,027,546,134.71
OCTOBER	3,498,145,118.31	147,546,021.12	280,472,019.72	3,926,163,159.15
NOVEMBER	1,967,361,476.22	496,924,500.00	58,885,334/23	2,523,171,310.45
DECEMBER	796,996,119.37	138,513,418.11	-	935,509,537.48
<b>TOTAL</b>	<b>11,048,674,104.31</b>	<b>14,880,986,313.00</b>	<b>2,739,357,008.71</b>	<b>28,669,017,426.02</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 23 SCHEDULE OF OTHER CAPITAL EXPENDITURE: FINANCIAL INSTRUMENTS FOR 2019

CLASSIFICATION	2019	2018
	<b>₦</b>	<b>₦</b>
QUOTED INVESTMENT	4,233,164,574.90	4,233,164,574.90
UNQUOTED INVESTMENT	318,554,450.00	318,554,450.00
OTHER INVESTMENT	65,558,555,394.00	65,558,555,394.00
<b>TOTAL</b>	<b>70,110,274,418.90</b>	<b>70,110,274,418.90</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## 23a SCHEDULE OF FINANCIAL MARKET INSTRUMENT (INVESTMENT)- QUOTED COMPANIES

S/N	NAME OF COMPANY	TOTAL HELD 1/1/2019	COST PER UNIT	TOTAL COST 1/1/2019	TOTAL HELD 31/12/2019	TOTAL COST 31/12/2019
		UNITS	₦	₦	UNITS	₦
1.	Evans Medical Plc	635,674.00		1,271,348.00	635,674.00	1,271,348.00
2.	First Aluminum Nigeria Plc	2,966,617.00		1,483,308.50	2,966,617.00	1,483,308.50
3.	Access Bank	13,931,271.00	14.9	207,575,937.90	13,931,271.00	207,575,937.90
4.	Sterling Bank	4,455,042.00	3	13,365,126.00	4,455,042.00	13,365,126.00
5.	UAC Nigeria Plc	1,508,202.00		3,016,404.00	1,508,202.00	3,016,404.00
6.	Mainstreet Bank	1,927,753.00		2,313,303.60	1,927,753.00	2,313,303.60
7.	Capital Hotels Plc	20,513,994.00	6.6	135,392,360.40	20,513,994.00	135,392,360.40
8.	UBA Plc	448,875.00	4.35	1,953,656.25	448,875.00	1,953,656.25
9.	Keystone Bank	8,499,996.00	17	144,499,932.00	8,499,996.00	144,499,932.00
10.	Zenith Bank Plc	3,661,423.00	38.3	140,240,079.50	3,661,423.00	140,240,079.50
11.	Spring Bank	9,617,162.00		8,969,615.50	9,617,162.00	8,969,615.50
12.	Cadbury Plc	3,600.00		85,680.00	3,600.00	85,680.00
13.	Guinness Nigeria Plc	1,875.00		204,817.50	1,875.00	204,817.50
14.	Nestle Foods Plc	1,500.00		20,665.00	1,500.00	20,665.00
15.	Nigerian Breweries Plc	9,100.00		311,675.00	9,100.00	311,675.00
16.	OandoPlc	296,345.00		3,494,301,688.85	296,345.00	3,494,301,688.85
17.	Union Bank Of Nigeria Plc	2,855,780.00		2,166,454.00	2,855,780.00	2,166,454.00
18.	Access Bank (Intercontinental)	206,596.00	5.54	1,143,656.00	206,596.00	1,143,656.00
19.	United Nigeria Insurance	229,765.00		114,882.50	229,765.00	114,882.50
20.	UBA Capital plc	62,590.00	4.35	272,266.50	62,590.00	272,266.50
21.	Afriland Properties Plc	15,590.00	4.35	68,064.45	15,590.00	68,064.45
22.	African Prudential Registrar Plc	15,647.00	4.35	68,064.45	15,647.00	68,064.45
23.	Aluminum Extrusion	148,102,458.00		74,051,229.00	148,102,458.00	74,051,229.00
24.	Universal Insurance	74,360.00	1	74,360.00	74,360.00	74,360.00
	<b>TOTAL</b>			<b>4,233,164,574.90</b>		<b>4,233,164,574.90</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 23b

### SCHEDULE OF FINANCIAL MARKET INSTRUMENT (INVESTMENT)- QUOTED COMPANIES

S/N	NAME OF COMPANY	TOTAL HELD 1/1/2019	COST PER UNIT	TOTAL COST 1/1/2019	TOTAL HELD 31/12/2019	TOTAL COST 31/12/2019
		UNITS	₦	₦	UNITS	₦
	ACTIVE					
1.	Emenite Limited	23,218,656	2	46,437,312.00	23,218,656	46,437,312.00
2.	Nig. W/Minister Dredging & Marine	790,400	1	790,400.00	790,400	790,400.00
3.	Niger Cat Nigeria Limited	1,105,000	1	1,105,000.00	1,105,000	1,105,000.00
4.	Imo Transport	6,898,721	1	6,898,721.00	6,898,721	6,898,721.00
	INACTIVE					
5.	Air Midwest	150,000,000	1	150,000,000.00	150,000,000	150,000,000.00
6.	Standard Shoe Company Limited	98	2	196	98	196
7.	Imo Hotel Limited	4,000,000	1	4,000,000.00	4,000,000	4,000,000.00
8.	Develop Finance & Investment Co.	20,000,000	0.5	10,000,000.00	20,000,000	10,000,000.00
9.	Im Newspaper Limited	5,000	1	5,000.00	5,000	5,000.00
10.	Clay Product Limited	1,000,000	2	2,000,000.00	1,000,000	2,000,000.00
11.	Adapalm Nigeria Limited	55,524,272	1	55,524,272.00	55,524,272	55,524,272.00
12.	Palm Oil Mill Limited	69,333	1	69,333.00	69,333	69,333.00
13.	Marklink Medical Company Limited	117,260	1	117,260.00	117,260	117,260.00
14.	Nigerian Starch Mills Limited	312,000	1	312,000.00	312,000	312,000.00
15.	Lion Of Africa Insurance Limited	398,465	1	398,465.00	398,465	398,465.00
16.	Mothercat Overseas Nigeria Limited	44,200	1	44,200.00	44,200	44,200.00
17.	Nigeria Sugar Company	32,135	1	32,135.00	32,135	32,135.00
18.	Imo Motors Limited	300,000	1	300,000.00	300,000	300,000.00
19.	Concorde Hotels Limited	4	0.5	2	4	2
20.	Imo Modern Poultry Limited	2	1	2	2	2



**Note 23b CONT'D**  
**SCHEDULE OF FINANCIAL MARKET INSTRUMENT (INVESTMENT)- QUOTED COMPANIES**

1.	Anambra Motors Manufacturing Limited	487,500	1	487,500.00	487,500	487,500.00
2.	Imo Ruber Estates Limited	4,000,000	1	4,000,000.00	4,000,000	4,000,000.00
3.	Oguta Lakes Hotels	2,000,000	0.5	1,000,000.00	2,000,000	1,000,000.00
	MORIBOND					
4.	Lake Insurance Company Limited	9,900,000	1	9,900,000.00	9,900,000	9,900,000.00
5.	Nsu Ceramics Limited	7,500,000	1	7,500,000.00	7,500,000.00	7,500,000.00
6.	Integrated Aluminum Products	3,500,000	0.5	1,750,000.00	3,500,000	1,750,000.00
7.	Sach. Hercules Nigeria Limited	3,000,000	1	3,000,000.00	3,000,000	3,000,000.00
8.	Resin And Paints Industry Limited	9,800,000	0.5	4,900,000.00	9,800,000	4,900,000.00
9.	Cardboard Packaging Company	5,390,000	1	5,390,000.00	5,390,000	5,390,000.00
10.	Isbic Mort. Nigeria Company	2,350,000	1	2,350,000.00	2,350,000	2,350,000.00
11.	Niger Pools Limited	2,652	1	2,652.00	2,652	2,652.00
12.	Ndu Floor Mills Limited	240,000	1	240,000.00	240,000	240,000.00
	<b>GRAND TOTAL</b>			<b>318,554,450.00</b>		<b>318,554,450.00</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 23C

### SCHEDULE OF OTHER INVESTMENTS

S/N	DETAILS	BALANCE 1/1/2019 USD \$	BALANCE 1/1/2019 ₦	BALANCE 31/12/2019 USD \$	BALANCE 31/12/2019 ₦
1.	IBRD TREE CROP AND OTHER	18,557,294.00	2,412,600,757.00	18,557,294.00	2,412,600,757.00
2.	IFAD, ELD & EDFOIL PALM & ADAPALM	13,074,114.00	11,688,742,287.00	13,074,114.00	11,688,742,287.00
3.	ADAPALM, CONCORDE HOTEL & OTHER COMPANIES	310,135,095.00	40,317,562,350.00	310,135,095.00	40,317,562,350.00
4.	AVUTU POULTRY AND OTHERS	85,605,00.00	11,128,650,000.00	85,605,00.00	11,128,650,000.00
	<b>TOTAL</b>	<b>427,371,503.00</b>	<b>65,558,555,394.00</b>	<b>427,371,503.00</b>	<b>65,558,555,394.00</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 24

### SCHEDULE OUTSTANDING ETERNAL LOANS AS AT 31<sup>ST</sup> DECEMBER 2019

LOAN	PROJECT	ACTUAL 2019	ACTUAL 2019	ACTUAL 2018	ACTUAL 2018
		₦	₦	₦	₦
AFDF	Health system dev. Iv	578,162,208.84	-	6,517,141.36	578,162,208.84
AFDF	Health system dev. Iv	56,918,017.47	-	247,271.70	56,918,017.47
EDF	State oil palm belt rural programme (87.5%)	1,941,736,192.46	-	173,379,092.24	1,768,357,100.22
IDA	Health System Development	689,629,515.79	-	22,012,498.35	667,617,017.44
IDA	universal Basic Education	1,245,085,838.46	-	38,187,500.00	1,206,898,338.46
IDA	Local Empowerment and Environment	2,087,510,932.58	-	57,286,993.40	2,030,223,939.18
IDA	National Fadama II	1,527,880,944.36	-	51,574,287.33	1,476,306,657.03
IDA	HIV/AIDS Programme	1,021,494,245.41	-	33,613,305.55	987,880,939.86
IDA	Health System Dev. Project (Addtn Financing)	900,181,438.18	-	20,155,735.00	880,025,703.18
IDA	Community and Social Development Project	1,314,205,723.69	-	27,556,337.13	1,280,649,386.56
IDA	Tird National Fadma Development Project	1,086,670,623.99	-	22,313,796.33	1,064,356,827.66
IDA	Second HIV/AIDS programme Dev. Proj. II	732,495,111.81	-	-	732,495,111.81
IDA	Imo State Erosion and Wasteshed Mgt. Proj.	4,020,604,156.50	-	-	4,020,604,156.50
IFAD	Community Based Natural Resources Mgt. Proj.	285,755,648.93	-	16,039,229.63	269,716,419.30
AFD	Rural Access And Mobility Project	-	2,138,500,000.00	-	2,138,500,000.00
	<b>TOTAL</b>	<b>17,488,300,598.47</b>	<b>2,138,500,000.00</b>	<b>468,883,188.03</b>	<b>19,157,917,410.45</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 24b

#### SCHEDULE OUTSTANDING ETERNAL LOANS AS AT 31<sup>ST</sup> DECEMBER 2019

LOAN	PROJECT	ACTUAL 2019 N	ACTUAL 2019 N	ACTUAL 2018 N	ACTUAL 2018 N
AFDF	Health system dev. Iv	1,989,945.49	2,047,491.31	578,162,208.84	578,162,208.84
AFDF	Health system dev. Iv	185,811.61	186,621.06	56,670,746	56,918,017.47
EDF	State oil palm belt rural programme (87.5%)	6,361,690.00	7,063,202.18	1,768,357,100	1,941,736,192.46
IDA	Health System Development	2,271,172.82	2,354,598.91	667,617,017	689,629,515.79
IDA	universal Basic Education	3,958,078.21	4,083,078.21	1,206,898,338	1,245,085,838.46
IDA	Local Empowerment and Environment	6,657,962.71	6,845,481.53	2,030,223,939	2,087,510,932.58
IDA	National Fadama II	5,029,969.45	5,22,469.08	1,476,306,657	1,527,880,944.36
IDA	HIV/AIDS Programme	3,361,392.87	3,488,167.99	987,880,940	1,021,494,245.41
IDA	Health System Dev. Project (Addtn Financing)	2,983,042.50	3,064,658.30	880,025,703	900,181,438.18
IDA	Community and Social Development Project	4,359,276.83	4,474,898.83	1,286,649,387	1,314,205,723.69
IDA	Tird National Fadma Development Project	3,608,148.16	3,700,002.30	1,064,356,828	1,086,670,623.99
IDA	Second HIV/AIDS programme Dev. Proj. II	2,473,844.94	2,488,157.03	732,495,112	732,495,111.81
IDA	Imo State Erosion and Wasteshed Mgt. Proj.	13,656,239.22	13,735,245.52	4,020,604,157	4,020,604,156.50
IFAD	Community Based Natural Resources Mgt. Proj.	865,883.23	923,511.37	269,716,419	285,755,648.93
AFD	Rural Access And Mobility Project	7,000,000.00	-	2,138,500,000	
	<b>TOTAL</b>	<b>64,762,458.04</b>	<b>59,683,586.62</b>	<b>19,157,947,410.45</b>	<b>17,488,330,598.47</b>



**Note 25**

**SCHEDULE OF REPAYMENT OF EXTERNAL LOANS 2019**

**SUMMARY OF REPAYMENT OF EXTERNAL LOANS (PRINCIPAL)**

LOAN	PROJECT	ACTUAL 2019	ACTUAL 2019	ACTUAL 2018	ACTUAL 2018
		\$	₦	\$	₦
AFDF	Health system dev. Iv	21,332.70	6,517,141.36	21,898.28	7,079,463.66
AFDF	Health system dev. Iv	809.40	247,271.70	809.40	247,493.93
EDF	State oil palm belt rural programme (87.5%)	567,525.67	173,379,092.24	578,066.93	186,684,166.63
IDA	Health System Development	72,052.00	22,012,498.35	70,286.54	21,630,786.26
IDA	universal Basic Education	125,000.00	38,187,500.00	125,000.00	38,253,099.13
IDA	Local Empowerment and Environment	187,518.80	57,286,993.40	187,518.82	57,366,652.30
IDA	National Fadama II	168,819.27	51,574,287.33	169,399.44	53,288,198.97
IDA	HIV/AIDS Programme	110,027.19	33,613,305.00	107,328.91	33,068,101.91
IDA	Health System Dev. Project (Addtn Financing)	65,976.22	27,556,337.13	32,178.91	9,854,058.33
IDA	Community and Social Development Project	90,200.78	22,313,796.33	45,201.00	14,069,227.26
IDA	Tird National Fadma Development Project	73,040.25		35,489.85	11,039,790.05
IDA	Second HIV/AIDS programme Dev. Proj. II	-	-	-	-
IDA	Imo State Erosion and Wasteshed Mgt. Proj.	-		-	-
IFAD	Community Based Natural Resources Mgt. Proj.	52,501.57	16,039,229.63	52,618.69	16,552,096.46
AFD	Rural Access And Mobility Project	-	-	-	-
	<b>TOTAL</b>	<b>1,534,805.85</b>	<b>468,882,188.02</b>	<b>1,425,796.10</b>	<b>449,133,136.89</b>





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 26a

### SUMMARY OF INTERNAL LOANS PROCEEDS & REPAYMENTS

#### INTERNAL LOAN/OVERDRAFTS LOANS (PRINCIPAL REPAYMENTS) 2019

INSTITUTIONS	Opening Balance 01/01/2019	Draw Down	Repayment	Closing balance 31/12/2019
	₦	₦	₦	₦
FINANCIAL INSTITUTIONS				
FIDELITY BANKK PLC	6,185,337,406.88		-161,538,303.04	6,0234,799,103.84
ZENITH BANK PLC	19,008,693,575.74		-491,722,628.32	18,516,970,947.42
ZENITH BANK PLC	9,479.639,813.68		-236,084,407.00	9,243,555,406.68
<b>SUB-TOTAL</b>	<b>34,673,670,796.30</b>		<b>-889,345,338.36</b>	<b>33,784,325,457.94</b>
BONDS				
IMO STATE BOND	-		-	
FG BOND	35,551,770,052.00		-640,021,152.27	34,911,748,899.73
<b>SUB-TOTAL</b>	<b>70,225,400,848.30</b>		<b>-640,021,152.27</b>	<b>68,696,074,357.67</b>
JAAC	22,361,387,297.32			22,361,387,297.32
<b>TOTAL</b>	<b>92,586.838,145.62</b>		<b>1,529,366,490.63</b>	<b>91,057,461,654.99</b>



**Note 26b**

**SUMMARY OF INTERNAL LOANS PROCEEDS & REPAYMENTS**

**INTERNAL LOAN/OVERDRAFTS LOANS (PRINCIPAL REPAYMENTS) 2019**

<b>INSTITUTIONS</b>	<b>Opening Balance 01/01/2019</b>	<b>Draw Down</b>	<b>Repayment</b>	<b>Closing balance 31/12/2019</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
CBN MSME DEVELOPMENT FUND	1,116,639,614.70		520,830,345.83	595,809,268.87
CBN BUDGET SUPPORT	16,998,816,822.25		68,788,272.76	18,930,028,549.49
<b>SUB-TOTAL</b>	<b>20,115,456,436.95</b>		<b>589,618,618.59</b>	<b>19,525,837,818.36</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 26c

#### SUMMARY OF INTERNAL LOANS PROCEEDS & REPAYMENTS

<b>SUMMARY OF INTERNAL LOANS PROCEEDS &amp; REPAYMENTS</b>				
<b>INTERNAL LOAN/OVERDRAFTS LOANS (PRINCIPAL REPAYMENTS) 2018</b>				
<b>INSTITUTIONS</b>	<b>Opening Balance 01/01/2018</b>	<b>Draw Down</b>	<b>Repayment</b>	<b>Balance 31/12/2018</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>FINANCIAL INSTITUTIONS</b>				
FIDELITY BANK PLC	6,344,741,581.59	-	146,585,091.93	6,198,156,487.66
ZENITH BANK PLC	19,529,329,100.71	-	442,883,424.89	19,086,445,675.82
ZENITH BANK PLC	9,729,605,794.43	-	212,635,873.81	9,516,969,920.92
<b>SUB-TOTAL</b>	<b>35,603,676,477.03</b>	-	<b>802,104,390.63</b>	<b>34,081,572,086.40</b>
<b>BONDS</b>				
IMO STATE BOND	-	-	-	-
FG BOND	36,188,474,091.64	-	538,908,032.93	35,649,566,058.71
<b>SUB-TOTAL</b>	<b>71,792,150,568.67</b>	-	<b>1,341,012,423.56</b>	<b>35,649,566,058.71</b>
<b>JAAC</b>	-	22,361,387,297.32	-	22,361,387,297.32
<b>TOTAL</b>	<b>71,792,150,568.67</b>	<b>22,361,387,297.32</b>	<b>- 1,341,012,423.56</b>	<b>92,812,525,442.43</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31 <sup>ST</sup> DECEMBER 2019							
LENDER	NAME OF ACCOUNT	MONTHLY	INITIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
			₦	₦	₦	₦	₦
FG BOND	RESTRUCTURED COMMERCIAL BANK COAN	JAN	37,116,172,073.53	49,806,305.62	439,360,624.86	489,166,930.51	35,510,963,746.40
"	"	FEB		50,421,828.55	438,745,101.97	489,166,930.55	35,451,541,917.85
"	"	MARCH		51,044,958.31	438,121,972.20	489,166,930.51	35,400,496,959.54
"	"	APRIL		51,675,788.92	437,491,141.59	489,166,930.51	35,348,821,170.62
"	"	MAY		52,314,415.54	436,852,514.97	489,166,930.51	35,296,506,755.08
"	"	JUNE		52,960,934.53	436,205,995.98	489,166,930.51	35,243,545,820.55
"	"	JULY		53,615,448.41	435,551,487.10	489,166,930.51	35,189,930,377.14
"	"	AUGUST		54,278,040.93	434,888,889.58	489,166,930.51	35,135,652,336.21
"	"	SEPT		54,948,827.06	434,218,103.45	489,166,930.51	35,080,703,509.15
"	"	OCT		55,627,902.98	433,539,027.53	489,166,930.51	35,025,075,606.17
"	"	NOV		56,315,371.15	432,851,559.37	489,166,930.52	34,968,760,235.02
"	"	DEC		57,011,335.27	432,155,595.24	489,166,930.51	34,991,748,899.75
				640,021,152.27	5,229,982,013.87	5,870,003,166.14	





# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31 <sup>ST</sup> DECEMBER 2019							
LENDER	NAME OF ACCOUNT	MONTHLY	INITIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
			₦	₦	₦	₦	₦
FG BOND	RESTRUCTURED COMMERCIAL BANK COAN	JAN	37,116,172,073.53	49,806,305.62	439,360,624.86	489,166,930.51	35,510,963,746.40
"	"	FEB		50,421,828.55	438,745,101.97	489,166,930.55	35,451,541,917.85
"	"	MARCH		51,044,958.31	438,121,972.20	489,166,930.51	35,400,496,959.54
"	"	APRIL		51,675,788.92	437,491,141.59	489,166,930.51	35,348,821,170.62
"	"	MAY		52,314,415.54	436,852,514.97	489,166,930.51	35,296,506,755.08
"	"	JUNE		52,960,934.53	436,205,995.98	489,166,930.51	35,243,545,820.55
"	"	JULY		53,615,448.41	435,551,487.10	489,166,930.51	35,189,930,377.14
"	"	AUGUST		54,278,040.93	434,888,889.58	489,166,930.51	35,135,652,336.21
"	"	SEPT		54,948,827.06	434,218,103.45	489,166,930.51	35,080,703,509.15
"	"	OCT		55,627,902.98	433,539,027.53	489,166,930.51	35,025,075,606.17
"	"	NOV		56,315,371.15	432,851,559.37	489,166,930.52	34,968,760,235.02
"	"	DEC		57,011,335.27	432,155,595.24	489,166,930.51	34,991,748,899.75
				640,021,152.27	5,229,982,013.87	5,870,003,166.14	

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## MONTHLY SCHEDULE OF INTERNAL LOANS.OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

LENDER	NAME OF ACCOUNT	MONTHLY	INITIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
			₦	₦	₦	₦	₦
FG BOND	RESTRUCTURED COMMERCIAL BANK LOAN	JANUARY	6,591,480,000.00	12,915,225.88	46,390,030.55	59,305,256.43	6,172,422,181.00
"	"	FEBRUARY		13,012,090.08	46,293,166.36	59,305,256.44	6,159,410,090.92
"	"	MARCH		13,109,680.75	46,195,575.68	59,305,256.43	6,146,210,410.19
"	"	APRIL		13,208,003.36	46,097,253.08	59,305,256.44	6,133,092,406.81
"	"	MAY		13,307,063.38	45,998,193.05	59,305,256.43	6,119,785,343.43
"	"	JUNE		13,406,866.36	45,898,390.08	59,305,256.44	6,106,378,477.07
"	"	JULY		13,507,417.86	45,797,838.58	59,305,256.44	6,092,871,059.21
"	"	AUGUST		13,608,723.49	45,696,532.94	59,305,256.43	6,079,262,335.72
"	"	SEPTEMBER		13,710,788.92	45,594,467.52	59,305,256.44	6,065,551,546.80
"	"	OCTOBER		13,813,619.83	45,491,636.60	59,305,256.43	6,057,737,926.97
"	"	NOVEMBER		13,917,221.98	45,388,034.45	59,305,256.43	6,037,820,704.99
"	"	DECEMBER		114,021,601.15	45,283,655.29	59,305,256.44	6,023,799,103.84
				161,538,303.04	550,124,774.18	771,663,077.22	





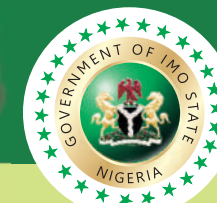
# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

## Note 26b

### MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

LENDER	NAME OF ACCOUNT	MONTHLY	INITIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
			₦	₦	₦	₦	₦
ZENITH BANK	FED. GOVT	JANUARY	20,214,950,000.00	39,313,950.29	142,565,201.82	181,879,152.11	18,969,379,625.39
"	"	FEBRUARY		39,608,804.92	142,270,347.19	181,879,152.11	18,929,770,820.47
"	"	MARCH		39,905,870.96	141,973,281.15	181,879,152.11	18,889,864,949.51
"	"	APRIL		40,205,164.99	141,673,987.12	181,879,152.11	18,849,659,784.52
"	"	MAY		40,506,703.73	141,372,448.38	181,879,152.11	18,809,153,080.79
"	"	JUNE		40,810,540.01	141,068,648.11	181,879,152.11	18,768,342,576.78
"	"	JULY		41,116,582.79	140,762,569.33	181,879,152.11	18,727,225,993.99
"	"	AUGUST		41,424,957.16	140,454,194.95	181,879,152.11	18,685,801,036.83
"	"	SEPTEMBER		41,735,644.34	140,143,507.78	181,879,152.11	18,644,065,392.49
"	"	OCTOBER		42,048,661.67	139,830,490.44	181,879,152.11	18,602,015,730.82
"	"	NOVEMBER		42,364,026.63	139,515,125.48	181,879,152.11	18,559,652,704.19
"	"	DECEMBER		42,681,756.83	139,197,395.28	181,879,152.11	18,516,970,947.36
"	"			<b>491,722,628.32</b>	<b>1,690,827,197.03</b>	<b>1,079,671,147.02</b>	

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## MONTHLY SCHDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

MONTHLY SCHDULE OF INTERNAL LOANS.OVERDRAFT REPAYMENT AS AT 31 <sup>ST</sup> DECEMBER 2019							
LENDER	NAME OF ACCOUNT	MONTHLY	INITIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
ZENITH BANK	EXCESS CR		₦	₦	₦	₦	₦
	" "	JAN	10,000,000,000.00	18,875,926.98	71,097,268.60	89,972,595.58	9,460,764,516.70
" "	" "	FEB		19,016,861.71	70,955,733.88	89,972,595.59	9,441,747,654.99
" "	" "	MARCH		19,159,488.17	70,813,107.41	89,972,595.58	9,422,588,166.82
" "	" "	APRIL		19,303,184.33	70,669,411.25	89,972,595.58	9,403,284,982.49
" "	" "	MAY		19,447,958.22	71,524,637.37	89,972,595.59	9,383,837,024.27
" "	" "	JUNE		19,593,817.90	70,378,777.68	89,972,595.58	9,364,243,206.37
" "	" "	JULY		19,740,771.54	70,231,842.05	89,972,595.59	9,344,502,434.83
" "	" "	AUG		19,888,827.32	70,083,768.26	89,972,595.58	9,324,613,607.51
" "	" "	SEPT		20,037,993.53	69,934,602.06	89,972,595.59	9,304,575,631.68
" "	" "	OCT		20,188,278.48	69,784,317.10	89,972,595.58	9,284,387,335.50
" "	" "	NOV		20,339,690.57	69,632,905.02	89,972,595.59	9,264,047,644.93
" "	" "	DEC		20,492,238.25	69,480,357.34	89,972,595.59	9,243,555,406.68
" "	" "			<b>236,084,407.00</b>	<b>843,586,740.02</b>	<b>1,079,671,147.02</b>	





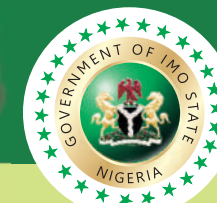
## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 26c

#### MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

MONTHLY SCHEDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31 <sup>ST</sup> DECEMBER 2019							
LENDER	NAME OF ACCOUNT	MONTHLY	INITIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
			₦	₦	₦	₦	₦
CBN	MSME DEV.	JANUARY	10,000,000,000.00				
"	"	FEBRUARY		54,471,594.39	16,546,088.89	71,017,683.28	1,116,639,614.70
"	"	MARCH		55,291,732.32	15,725,950.96	71,017,683.28	1,062,168,020.31
"	"	APRIL		56,124,218.45	14,893,464.83	71,017,683.28	1,006,876,287.99
"	"	MAY		56,696,238.71	14,048,444.57	71,017,683.28	950,752,069.54
"	"	JUNE		57,826,981.79	13,190,701.49	71,017,683.28	893,782,830.83
"	"	JULY		58,697,639.28	12,320,044.00	71,017,683.28	777,258,209.76
"	"	AUGUST		59,581,405.59	11,436,277.69	71,017,683.28	717,676,804.17
"	"	SEPTEMBER		30,126,265.56	5,382,576.08	35,508,841.64	687,550,538.61
"	"	OCTOBER		30,352,212.55	4,928,987.50	35,508,841.64	657,198,326.06
"	"	NOVEMBER		30,579,854.14	4,928,629.09	35,508,841.64	626,618,471.92
"	"	DECEMBER		30,809,203.05	4,699,638.59	35,508,841.64	595,809,268.87
"	"			<b>520,830,345.83</b>	<b>118,328,803.69</b>	<b>639,159,149.52</b>	

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## MONTHLY SCHDULE OF INTERNAL LOANS/OVERDRAFT REPAYMENT AS AT 31<sup>ST</sup> DECEMBER 2019

MONTHLY SCHDULE OF INTERNAL LOANS.OVERDRAFT REPAYMENT AS AT 31 <sup>ST</sup> DECEMBER 2019							
LENDER	NAME OF ACCOUNT	MONTHLY	INTTIAL AMOUNT	PRINCIPAL	INTEREST	DEBT SERVICE	END BAL.
CBN	BUDGET SUM		₦	₦	₦	₦	₦
-	" "	JAN	17,500,000,000.00	-	-	-	
" "	" "	FEB		-	-	-	
" "	" "	MARCH		-	-	-	
" "	" "	APRIL		-	-	-	
" "	" "	MAY		-	-	-	
" "	" "	JUNE		-	-	-	
" "	" "	JULY		-	-	-	
" "	" "	AUG		-	-	-	18,998,816,822.25
" "	" "	SEPT		37,483,123.67	187,758,646.08	225,241,769.75	18,961,333,698.58
" "	" "	OCT		10,357,176.67	142,210,002.74	152,567,179.41	18,950,976,521.91
" "	" "	NOV		10,434,855.50	142,132,323.91	152,567,179.41	18,940,541,666.41
" "	" "	DEC		10,513,116.92	142,054,062.50	152,567,179.42	18,930,028,546.46
-	" "			<b>68,788,272.76</b>	<b>614,155,035.23</b>	<b>682,943,307.99</b>	



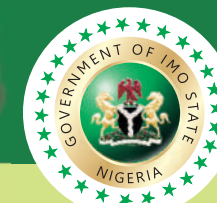


## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 28 Schedule of Cash and Bank Balances

S/N	NAME OF BANKS	ACCOUNT NAME	NEW ACCOUNT	BALANCE AS AT 31/12/2019	BALANCE AS AT 31/12/2018
1.	Access Bank Plc	Imo State Local Govt. pension A/C	0669264082		
2.	Access Bank Plc	Imo State Parastatals Account	0704895551	-	950.00
3.	Access Bank Plc	Special Account 1	0725529480	49,463,749.87	97,881,411.35
4.	Access Bank Plc	Imo State Foreign Loan Interest R	0718320021	1,668.28	99,956,866.41
5.	Access Bank Plc	Imo State Operation A/C	0025410045	-	-
6.	Access Bank Plc	IMsG IGR LANDS ACCOUNT	0037987458	-	-
7.	Access Bank Plc	STO	0024436193	-	-
8.	Access Bank Plc	TPO	0027462433	-	-
9.	Access Bank Plc	IMsG PAYEE A/C Office of acct, Gen.	0067574473	-	-
10.	Access Bank Plc	Min. of Fin Corp. Entity Verification	0024614365	-	-
11.	Access Bank Plc	IMSG Salary Account	0025527341	-	-
12.	Access Bank Plc	Pension Account	0025087106	-	-
13.	Access Bank Plc	SEMB Account	0026297285	-	-
14.	Access Bank Plc	Imo State IGR collection A/C	0817672795	80,249,399.96	-
15.	Access Bank Plc	Treasury Sweeping A/C	0104207847	14,456,3,5	-
16.	Access Bank Plc	Imo State IGR Consolidated A/C	0817656524	-	-
17.	Access Bank Plc	Imo State Special Account 3	0725661588	1,000,510,798.31	-
18.	Access Bank Plc	treasury Miscellaneous A/C	0068107700	110,360,265.08	-
19.	Access Bank Plc	IMSG Collection A/C	0819712783	60,591,895.00	-
20.	Access Bank Plc	Imo State Reserve A/C 2	0817419215	498,795.00	-
21.	Eco Bank Plc	PAYEE Account	5093070120	-	-
22.	Eco Bank Plc	Bond Proceed	1342031740	-	-
23.	Eco Bank Plc	Imo State ENTRACO	3642025988	-	-
24.	Eco Bank Plc	Imo State Govt. Bailout Pension A/C	5093038702	-	-
25.	Eco Bank Plc	IMsG Pension Account	5093070663	-	-
26.	Eco Bank Plc	Sub Treasury Office A/C	5093069690	332,450.49	-
27.	Enterprise Bank Plc (Heritage)	Ahiato Health Center	1200352120	-	-
28.	Enterprise Bank Plc (Heritage)	Amuzu Health Center	1200352027	-	-
29.	Enterprise Bank Plc (Heritage)	Drug Revolving Fund	1400032051	-	-
30.	Enterprise Bank Plc (Heritage)	Enyiogugu Health Center	1200352065	-	-
31.	Enterprise Bank Plc (Heritage)	Ibeku Health Center	1200352041	-	-
32.	Enterprise Bank Plc (Heritage)	Imo Entraco	1200966423	-	-
33.	Enterprise Bank Plc (Heritage)	Infant Welfare Clinic	1200352058	-	-
		<b>SUB TOTAL C/F</b>		<b>1,302,001,388.34</b>	<b>197,839,227.76</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## 28a SCHEDULE OF CASH AND BANK BALANCE FOR 2019 CONT'D

S/N	NAME OF BANKS	ACCOUNT NAME	NEW ACCOUNT	BALANCE AS AT 31/12/2019	BALANCE AS AT 31/12/2018
	<b>SUB TOTAL B/F</b>			<b>1,302,001,388.34</b>	<b>197,839,227.76</b>
34.	Enterprise Bank Plc (Heritage)	MBUTU HEALTH CENTRE	1200352010	-	-
35.	Enterprise Bank Plc (Heritage)	NGURU NWEKA HEALTH CENTRE	1200352096	-	-
36.	Enterprise Bank Plc (Heritage)	NKWOROWU HEALTH CENTRE	1200352034	-	-
37.	Enterprise Bank Plc (Heritage)	UMUHU HEALTH CENTRE	1200352072	-	-
38.	Enterprise Bank Plc (Heritage)	UVURU HEALTH CENTRE	1200352144	-	-
39.	Enterprise Bank Plc (Heritage)	IMO STATE SPECIAL REVENUE	1200348125	-	-
40.	Enterprise Bank Plc (Heritage)	IMO STATE WBPBU	1200351965	-	-
41.	Enterprise Bank Plc (Heritage)	GENERAL HOSPITAL ABOH MBAISE	1200352216	-	-
42.	Enterprise Bank Plc (Heritage)	IMO STATE TRANSPORT COMPANY	1200352924	-	-
43.	Enterprise Bank Plc (Heritage)	IMO FOUNDATION	1200969430	-	-
44.	Enterprise Bank Plc (Heritage)	IMO COLLEGE OF ADVANCE PROF	1201017864	-	-
45.	Enterprise Bank Plc (Heritage)	IMO STATE CO-OPERATIVE COLLEGE	1400013274	-	-
46.	Enterprise Bank Plc (Heritage)	IMO TRANSPORT COMPANY LIMITED	1400032044	-	-
47.	Enterprise Bank Plc (Heritage)	MINISTRY OF INFORMATION AND STRATEGY	1400032068	-	-
48.	Enterprise Bank Plc (Heritage)	IMO ENTRACO	1400013281	-	-
49.	Enterprise Bank Plc (Heritage)	CONSUMER PROTECTION COUNCIL	1400013315	-	-
50.	Enterprise Bank Plc (Heritage)	CONSUMER PROTECTION COUNCIL	1400013322	-	-
51.	Enterprise Bank Plc (Heritage)	MINISTRY OF YOUTHS AND SPORTS	1400032075	-	-
52.	Enterprise Bank Plc (Heritage)	IMO ENTRACO-REPIAC PROJECT	1400035526	-	-
53.	Enterprise Bank Plc (Heritage)	IMO STATE POLYTECHNIC UMUAGWO	1200350607	-	-
54.	Enterprise Bank Plc (Heritage)	IMO STATE LIBRARY BOARD	1400013353	-	-
55.	Enterprise Bank Plc (Heritage)	BENEFITS OF RETIRED PRIMARY	1400032082	-	-
56.	Enterprise Bank Plc (Heritage)	IMO STATE GOVERNMENT	1400032099	-	-
57.	Enterprise Bank Plc (Heritage)	DISASTER RELIEF MANAGENMENT	1400037795	-	-
58.	Enterprise Bank Plc (Heritage)	OHAJI/EGBEMA LGA	1200346853	-	-
59.	Enterprise Bank Plc (Heritage)	IMP WOMEN PROJECT ACCOUNT	1200348448	-	-
60.	Enterprise Bank Plc (Heritage)	IMO STATE MONIT. COMT.MDCN	1200350212	-	-
		<b>SUB TOTAL C/F</b>		<b>1,302,001,388.34</b>	<b>197,839,227.76</b>



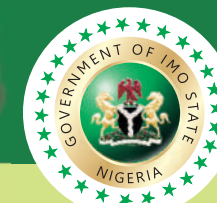


## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 28 a SCHEDULE OF CASH AND BANK BALANCE FOR 2019 CONT'D

S/N	NAME OF BANKS	ACCOUNT NAME	NEW ACCOUNT	BALANCE AS AT 31/12/2019	BALANCE AS AT 31/12/2018
	SUB TOTAL B/F			1,302,001,388.34	197,839,227.76
61.	Enterprise Bank Plc (Heritage)	MINISTRY OF WORKS ,HOUSING &	1200351697	-	-
62.	Enterprise Bank Plc (Heritage)	COMMUNITY HEALTH AND DEVELOPMENT	1200348204	-	-
63.	Enterprise Bank Plc (Heritage)	LOCAL GOVERNMENT SERVICE COMMISSION	1200349218	-	-
64.	Enterprise Bank Plc (Heritage)	UMUNAJI ONICHA UBOMA FUG (III)	1200351996	-	-
65.	Enterprise Bank Plc (Heritage)	OWERRI NORTH CENTAL FCA	1200352591	-	-
66.	Enterprise Bank Plc (Heritage)	UVURU HEALTH CENTRE	1200352003	-	-
67.	FCMB Plc	13% Oil Derivation Fund Joint Alloc.	2035212019	-	-
68.	FCMB Plc	Imo State of 13% ODF A/C	2112124015	-	-
69.	FCMB Plc	IMSG (IGR)	0236455013	-	-
70.	FCMB Plc	IMSG Miscellaneous A/C	0722317016	-	-
71.	FCMB Plc	IMSG Security A/C	0669567011	-	-
72.	FCMB Plc	IMSG Sundry Account	0732636026	-	-
73.	FCMB Plc	IMSG SURE-P A/C	3759569652	-	-
74.	FCMB Plc	IMSG SUBSIDY REINVESTMENT A/C	1999394012	-	-
75.	FCMB Plc	STO Account	1244352019	-	-
76.	FCMB Plc	IMSG MAIN ACCT.	839706051	-	-
77.	FCMB Plc	State Pension Account	5719437010	-	135,085,406.98
78.	Fidelity Bank Plc	IMSG IGR (Sweeping Acct)	5030029152	-	-
79.	Fidelity Bank Plc	IMSG IGR (Sweeping Acct 2)	5030051748	-	-
80.	Fidelity Bank Plc	IMSG Joint State Account	5030058266	-	-
81.	Fidelity Bank Plc	IMSG Operational Account	5030067345	-	199,952.50
82.	Fidelity Bank Plc	IMSG TSA operational A/C	5030101863	-	-
83.	GT Bank Plc	Consolidated certificate of Occupancy A/C	2033913908	22,828,373.13	-
84.	GT Bank Plc	IMSG IGR (Current A/C)	2005152070	-	-
85.	GT Bank Plc	GLRA/Imo State TBL Project	0043255037	-	-
86.	GT Bank Plc	Imo Concorde Hotel	0052919746	-	-
87.	GT Bank Plc	Imo Concorde Hotel – OPS ACC	0052919777	-	-
88.	GT Bank Plc	Imo Jud, High Court Book Launch	163652334	-	-

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## 28 a SCHEDULE OF CASH AND BANK BALANCE FOR 2019 CONT'D

89.	GT Bank Plc	Imo Marketing Company	0043361778	-	-
90.	GT Bank Plc	Imo State Priv. And Inv. Bureau	0043429078	-	-
91.	GT Bank Plc	Imo State Universal Basic EdusAcc	0043574909	-	-
92.	GT Bank Plc	IMSG International Revenue Account (IRA)	0043472414	-	-
93.	GT Bank Plc	IMSG- Tsunami Disaster Relief	0043361383	-	-
94.	GT Bank Plc	Officer of the Head of Service	0043298830	-	-
95.	Keystone Bank	IMSG Dedicated Project account	1002823895	-	-
96.	Keystone Bank	Rev. A/c	1002823888	-	-
97.	Keystone Bank	special Youths Empowerment A/C	1007187064	999,942.00	-
98.	Polaris Bank Limited	IMSG Internally Generated Revenue (IGR)	4030010511	-	19,793,441.88
99.	Polaris Bank Limited	IMSG IGR Sweeping Account	4030011240	-	-
100.	Polaris Bank Limited	IMSG (Joint Project Account)	4030010621	-	-
101.	Sterling Bank Limited	Sub Treasury Account	0070511548	86,342,007.08	-
102.	UBA Plc	Sub Treasury Owerri	1001192176	-	-
103.	UBA Plc	Sub Treasury Pension Account	1013112566	-	-
104.	UBA Plc	Bond Proceeds A/C	1013809734	-	-
105.	UBA Plc	Dedicated IGR Account	1016187279	-	-
106.	UBA Plc	Dedicated Salary Account	1016239910	-	-
107.	UBA Plc	Excess Crude Account	1013960619	-	-
108.	UBA Plc	IMSG JAAC EXCROW ACCOUNT 2	1005817260	-	-
109.	UBA Plc	IMSG Special project A/C	1008362613	-	-
110.	UBA Plc	Muti-purpose A/C	1010583635	-	-
111.	UBA Plc	operational A/C	1011268270	-	-
112.	UBA Plc	operational A/C II	1015705232	-	-
113.	UBA Plc	Security Account	1015708116	-	-
114.	UBA Plc	Sundry Account	1018182656	-	-
115.	UBA Plc	Sundry A/C	1014179117	-	-





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### 28 a SCHEDULE OF CASH AND BANK BALANCE FOR 2019 CONT'D

	UBA Plc	IMSG FAAC A/C	1007331120	-	-
116.	UBA Plc	IMSG Running Cost A/C	1021273808	33,580,817.03	100,262,050.31
117.	UBA Plc	Special Youth Empowerment	1021554635	2,297,754.00	17,740,449.80
118.	UBA Plc	IMGS Special Collection A/C	1022322875	34,523,173.96	-
119.	UBA Plc	Special Treasury A/C	1021648086	509,398.00	-
120.	UBA Plc	BIR Internal Collection A/C	1021534930	438,192.00	-
121.	Union Bank Plc	13% ODF Account	0041530585	-	-
122.	Union Bank Plc	IMSG E-Revenue A/C	0029095895	-	-
123.	Union Bank Plc	IMSG VAT ACCOUNT	0076597513	885,078,666.85	372,709.99
124.	Union Bank Plc	IMO STATE PAYE ACCOUNT	0076230733	42,806.26	5,307,015.39
125.	Union Bank Plc	IMSG Miscellaneous A/C	0090085351	9.21	-
126.	Union Bank Plc	Treasury Collection A/C	0070276717	32.03	-
127.	Union Bank Plc	Imo State IGR A/C	0045178633	491,160.00	-
128.	Unity Bank Plc	IMO STATE REV. A/C MIN. OF HOUSING	0020336723	-	-
129.	Unity Bank Plc	Special A/C Youth Empowerment	0026511306	1,375,876.23	56,377,449.23
130.	Zenith Bank Plc	13% ODF A/C	1012758626	-	-
131.	Zenith Bank Plc	13% ODF A/C	1014016524	1,035,157.62	-
132.	Zenith Bank Plc	IGR Cons. A/C	1012242914	-	-
133.	Zenith Bank Plc	Imo Foundation Account	1012946724	-	-
134.	Zenith Bank Plc	Imo Public Service Charity A/C	1013322865	-	-
135.	Zenith Bank Plc	Imprest Account	1014019635	-	-
136.	Zenith Bank Plc	IMSG FAA A/C	1013197705	3,429,610.74	1,214,144.09
137.	Zenith Bank Plc	IMSG IGR (Judiciary Ale)	1013105506	-	-
138.	Zenith Bank Plc	IMSG Loan Project A/C	1013322633	70,602,914.11	-
139.	Zenith Bank Plc	IMSG Monumental Proj. Consolidated	1013514171	-	-
140.	Zenith Bank Plc	IMSG TAX HOLDING A/C	1012880538	57,228,280.93	110,947,324.18
141.	Zenith Bank Plc	IMSG UTILITY A/C	1012246716	-	-
142.	Zenith Bank Plc	Operational A/C	1011299856	-	-
143.	Zenith Bank Plc	Operational Account	1013118902	37,710,958.73	-
144.	Zenith Bank Plc	Pension A/C	1012401087	135,752,931.05	1,400,718,864.22
145.	Zenith Bank Plc	Proceed (Deposit) A/C	1012859286	-	-
146.	Zenith Bank Plc	Project Account	1013245558	-	-
147.	Zenith Bank Plc	Social Welfare A/C	1013051128	-	-

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## 28 a SCHEDULE OF CASH AND BANK BALANCE FOR 2019 CONT'D

	Zenith Bank Plc	IMSG salary A/C	1014383181	-	-
148.	Zenith Bank Plc	IMSG Acct.	1013750926	-	-
149.	Zenith Bank Plc	STO	1010815365	-	54,101,821.43
150.	Zenith Bank Plc	TOP	1010815547	-	-
151.	Zenith Bank Plc	TPO	1012575434	-	-
152.	Zenith Bank Plc	STO A/C	1011309825	-	-
153.	Zenith Bank Plc	IMSG End to End Salary payment A/C	1014125716	-	-
154.	Zenith Bank Plc	IMSG PAYEE A/C	1014344506	-	214,574,465.53
155.	Zenith Bank Plc	IMSG Loan A/C II (Joint Rescue) A/C	1012860307	-	-
156.	Zenith Bank Plc	IMSG Joint Allocation A/c (JAAC)	1012722685	1,171,351,305.35	-
157.	Zenith Bank Plc	<b>TPO</b>	1014976925	-	656,323,565.02
158.	Zenith Bank Plc	IMSG/NLC. Ministry Salary A/C	1014599997	139,544,107.48	419,408.67
159.	Zenith Bank Plc	Imo Public Service Charity A/C	1013322965	29,593,107.48	133,401,104.64
160.	Zenith Bank Plc	SEMD A/C II	1010917283	514,709,084.89	2,292,254,998.86
161.	Zenith Bank Plc	SEMB A/C 3	1011018280	13,498,817.47	4,810.854,151.63
162.	Zenith Bank Plc	Intervention Project Account	1014838911	-	88,259,791.10
163.	Zenith Bank Plc	Joint ISOPADEC Account	1015199105	131,580.62	163,302,916.10
164.	Zenith Bank Plc	Imo State Govt. Share of 13% Derivation	1016511559	48,560,345.25	-
165.	Zenith Bank Plc	Payee Collection A/C	1015276983	0.57	-
166.	Zenith Bank Plc	JAAC Operation A/C	1016505464	81.05	-
167.	Zenith Bank Plc	Capital Project Reserve A/C IMSG	1016617836	943,242,075.07	-
168.	Zenith Bank Plc	Imo Local Govt. A/C	1016060404	-	-
169.	FADAMA III BANK	VARIOUS		-	-
170.	HIV/AIDS PROG. BANKS	VARIOUS		-	-
171.	HSPP II Banks (World Bank)	VARIOUS		-	-
172.	Other LGAs and MDAs	VARIOUS		-	-
173.	Psgrdp Banks	VARIOUS		-	-
174.	UBA (Bond repayment sinking)	VARIOUS		-	-
175.	Dormant Account Balance	VARIOUS		1,283,963,395.71	1,283,963,395.71
		<b>SUB TOTAL C/F</b>		<b>6,811,923,847.57</b>	<b>11,743,313,654.99</b>





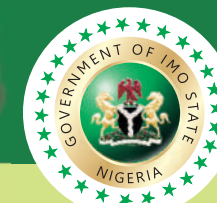
## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 28b

#### SCHEDULE OF DORMANT ACCOUNT BALANCES

S/N	NAME OF BANKS	ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AS AT 31/12/2019	BALANCE AS AT 31/12/2018
	Access Bank Plc	Imo State Operation A/C			
1.	Access Bank Plc	IMSGIGR LANDS ACCOUNT	025410045	1,498,554.28	1,498,554.28
2.	Eco Bank Plc	Bond Proceed	37987458	12,059,118.06	12,059,118.06
3.	Enterprise Bank Plc (Heritage)	Ahiato Health Center	1342031740	12,214.75	12,214.75
4.	Enterprise Bank Plc (Heritage)	Amuzu Health Center	1200352120	117,079.66	117,079.66
5.	Enterprise Bank Plc (Heritage)	Drug Revolving Fund	1200352027	1,870,574.00	1,870,574.00
6.	Enterprise Bank Plc (Heritage)	Enyigugu Health Center	1400032051	24,428,292.00	24,428,292.00
7.	Enterprise Bank Plc (Heritage)	Ibeku Health Center	1200352065	690,201.56	690,201.56
8.	Enterprise Bank Plc (Heritage)	Imo Entraco	1200352041	995,356.55	995,356.55
9.	Enterprise Bank Plc (Heritage)	Infant Welfare Clinic	1200966423	8.82	8.82
10.	Enterprise Bank Plc (Heritage)	Ahiato Health Center	1200352058	298,368.76	298,368.76
11.	Enterprise Bank Plc (Heritage)	Mbutu Health Centre	1200352010	271,604.83	271,604.83
12.	Enterprise Bank Plc (Heritage)	Nguru Nweka Health Centre	1200352096	8,268.28	8,268.28
13.	Enterprise Bank Plc (Heritage)	Nkworowu Health Centre	1200352034	169,326.92	169,326.92
14.	Enterprise Bank Plc (Heritage)	Umuhu Health Centre	1200352072	17,605.06	17,605.06
15.	Enterprise Bank Plc (Heritage)	Uvuru Health Centre	1200352144	14,880.68	14,880.68
16.	Enterprise Bank Plc (Heritage)	IMO STATE SPECIAL REVENUE	1200348125	4,296.72	4,296.72
17.	Enterprise Bank Plc (Heritage)	IMO STATE WBPBU	1200351965	2,637.66	2,637.66
18.	Enterprise Bank Plc (Heritage)	GENERAL HOSPITAL ABOH MBAISE	1200352216	4,215.61	4,215.61
19.	Enterprise Bank Plc (Heritage)	IMO STATE TRANSPORT COMPANY	1200352924	190,855.05	190,855.05
20.	Enterprise Bank Plc (Heritage)	IMO FOUNDATION	1200969430	9,034.99	9,034.99
21.	Enterprise Bank Plc (Heritage)	IMO COLLEGE OF ADVANCE PROF	1201017864	100	100
22.	Enterprise Bank Plc (Heritage)	IMO STATE CO-OPERATIVE COLLEGE	1400013274	189.02	189.02
23.	Enterprise Bank Plc (Heritage)	IMO TRANSPORT COMPANY LIMITED	1400032044	118,573.25	118,573.25
24.	Enterprise Bank Plc (Heritage)	MINISTRY OF INFORMATION AND STRATEGY	1400032068	4,964.63	4,964.63
25.	Enterprise Bank Plc (Heritage)	IMO ENTRACO	1400013281	45.65	45.65
26.	Enterprise Bank Plc (Heritage)	CONSUMER PROTECTION COUNCIL	1400013315	7,317.98	7,317.98
27.	Enterprise Bank Plc (Heritage)	CONSUMER PROTECTION COUNCIL	1400013322	69.48	69.48
		<b>Sub-total c/f</b>			
				<b>42,793,754.25</b>	<b>42,793,754.25</b>

# REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019



## Note 28b

### SCHEDULE OF DORMANT ACCOUNT BALANCES CONT'D

		<b>SUB-TOTAL B/F</b>		<b>42,793,754.25</b>	<b>42,793,754.25</b>
28.	Enterprise Bank Plc (Heritage)	MINISTRY OF YOUTHS AND SPORTS	1400032075	31,173.51	31,173.51
29.	Enterprise Bank Plc (Heritage)	IMO ENTRACO-REPIAC PROJECT	1400035526	6,900.00	6,900.00
30.	Enterprise Bank Plc (Heritage)	IMO STATE POLYTECHNIC UMUAGWO	1200350607	25,478.96	25,478.96
31.	Enterprise Bank Plc (Heritage)	IMO STATE LIBRARY BOARD	1400013353	394.69	394.69
32.	Enterprise Bank Plc (Heritage)	BENEFITS OF RETIRED PRIMARY	1400032082	166.04	166.04
33.	Enterprise Bank Plc (Heritage)	IMO STATE GOVERNMENT	1400032099	6,640,239.00	6,640,239.00
34.	Enterprise Bank Plc (Heritage)	DISASTER RELIEF MANAGEMENT	1400037795	5,269,349.00	5,269,349.00
35.	Enterprise Bank Plc (Heritage)	OHAJI/EGBEMA LGA	1200346853	9,892.00	9,892.00
36.	Enterprise Bank Plc (Heritage)	IMP WOMEN PROJECT ACCOUNT	1200348448	77.79	77.79
37.	Enterprise Bank Plc (Heritage)	IMO STATE MONIT. COMT.MDCN	1200350212	3,981.10	3,981.10
38.	Enterprise Bank Plc (Heritage)	MINISTRY OF WORKS ,HOUSING &	1200351697	1,767,094.00	1,767,094.00
39.	Enterprise Bank Plc (Heritage)	COMMUNITY HEALTH AND DEVELOPMENT	1200348204	9,637.97	9,637.97
40.	Enterprise Bank Plc (Heritage)	LOCAL GOVERNMENT SERVICE COMMISSION	1200349218	47,355.00	47,355.00
41.	Enterprise Bank Plc (Heritage)	UMUNAJI ONICHA UBOMA FUG (III)	1200351996	6,846.63	6,846.63
42.	Enterprise Bank Plc (Heritage)	OWERRI NORTH CENTAL FCA	1200352591	12,184.14	12,184.14
43.	Enterprise Bank Plc (Heritage)	UVURU HEALTH CENTRE	1200352003	3,321,675.00	3,321,675.00
44.	FCMB Plc	13% Oil Derivation Fund Joint Alloc.	2035212019	4,807,839.48	4,807,839.48
45.	FCMB Plc	Imo State of 13% ODF A/C	2112124015	2,809,953.07	2,809,953.07
46.	FCMB Plc	IMSG (IGR)	0236455013	55,183,976.66	55,183,976.66
47.	FCMB Plc	IMSG Security A/C	0669567011	1,636,888.69	1,636,888.69
48.	FCMB Plc	IMSG Sundry Account	0732636026	84,933.46	84,933.46
49.	FCMB Plc	IMSG SURE-P A/C	3759569652	355,183,976.66	355,183,976.66
50.	FCMB Plc	STO Account	1244352019	14,780,433.78	14,780,433.78
51.	First Bank Plc	IMSG IGR (Current A/C)	2005152070	4,850,848.22	4,850,848.22
52.	GT Bank Plc	GLRA/Imo State TBL Project	43255037	742.33	742.33
53.	GT Bank Plc	Imo Concorde Hotel	52919746	25,238.58	25,238.58
54.	GT Bank Plc	Imo Concorde Hotel - OPS ACC	52919777	4,158,917.57	4,158,917.57
		<b>Sub-total c/f</b>		<b>504,221,492.06</b>	<b>504,221,492.06</b>





## REPORT OF THE AUDITOR-GENERAL FOR THE STATE ON THE ACCOUNTS OF THE IMO STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

### Note 28b

#### SCHEDULE OF DORMANT ACCOUNT BALANCES CONT'D

	SUB TOTAL B/F			504,221,492.06	504,221,492.06
55	GT Bank Plc	Imo Jud. High Court Book Launch	163652334	8,920.75	8,920.75
56	GT Bank Plc	Imo Marketing Company Ltd	43361778	5,282.63	5,282.63
57	GT Bank Plc	Imo State Priv. and Inv. Bureau	43429078	5,419.51	5,419.51
58	GT Bank Plc	Imo State Universal Basic Educ. Acct.	43574909	3,960.00	3,960.00
59	GT Bank Plc	IMSG Internal Revenue Account [IRA]	43472414	3,235,223.16	3,235,223.16
60	GT Bank Plc	IMSG-Tsunami Disaster Relief	43361383	2,663,487.19	2,663,487.19
61	GT Bank Plc	Office of the Head of Service	43298830	35,086.69	35,086.69
62	Keystone Bank Plc	IMSG Dedicated Project Account	1002823895	55,616.83	55,616.83
63	Keystone Bank Plc	Rev. A/C	1002823888	516,897.29	516,897.29
64	UBA Plc	Bond Proceeds A/C	1013809734	2,623,387.64	2,623,387.64
65	UBA Plc	Dedicated Salary Account	1016239910	1,313,563.79	1,313,563.79
66	UBA Plc	Excess Crude Account	1013960619	94,053.61	94,053.61
67	UBA Plc	IMSG JAAC EXCROW ACCOUNT 2	1008362613	80,721,417.87	80,721,417.87
68	UBA Plc	IMSG Special Project A/C	1010583635	19,145.24	19,145.24
69	UBA Plc	Operational A/C	1015705232	1,345,357.65	1,345,357.65
70	UBA Plc	Operational Account II	1015708116	2,612,882.00	2,612,882.00
71	UBA Plc	Security Account	1018182656	6,832,878.33	6,832,878.33
72	UBA Plc	Sundry A/C	1014179117	53,391.77	53,391.77
73	UBA Plc	IMSG FAAC A/C	1007331120	3,707.89	3,707.89
74	Union Bank Plc	13% ODF Account	41530585	27,707,655.63	27,707,655.63
75	Union Bank Plc	IMSG E-Revenue A/C	29095895	31,309,284.56	31,309,284.56
76	Unity Bank Plc	IMO STATE REV. A/C MIN. OF HOUSING	20336723	39,736.01	39,736.01
77	Zenith Bank Plc	13% ODF A/C	1012758626	10,016,755.20	10,016,755.20
78	Zenith Bank Plc	IGR Cons. A/C	1012242914	10,624,732.15	10,624,732.15
79	Zenith Bank Plc	Imprest Account	1014019635	3,083,802.33	3,083,802.33
80	Zenith Bank Plc	IMSG IGR [Judiciary A/C]	1013105306	3,420,768.69	3,420,768.69
81	Zenith Bank Plc	IMSG Loan Project A/C	1012822633	9,708,192.43	9,708,192.43
82	Zenith Bank Plc	IMSG Monumental Proj. Consolidated	1013514171	68,169.59	68,169.59
83	Zenith Bank Plc	IMSG UTILITY A/C	1012246716	139,619.76	139,619.76
84	Zenith Bank Plc	Pension A/C	1012401087	21,272,726.72	21,272,726.72
85	Zenith Bank Plc	Proceed [Deposit] A/C	1012859286	67,836.74	67,836.74
86	Zenith Bank Plc	Project Account	1013245558	512,981,065.31	512,981,065.31
87	Zenith Bank Plc	Social Welfare A/C	1013051128	47,110,027.24	47,110,027.24
88	Zenith Bank Plc	TPO	1010815547	41,851.27	41,851.27
		<b>TOTAL</b>		<b>1,283,963,395.71</b>	<b>1,283,963,395.71</b>