

# EBONYI STATE GOVERNMENT OF NIGERIA

A report of the Accountant General with the

# AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31ST DECEMBER 2019



Abakaliki Light rail bridge



Salt of the nation





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



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



RT. HON.  
OGBONNIA FRANCIS NWIFURU  
SPEAKER EBONYI STATE HOUSE OF ASSEMBLY



MY LORD  
JUSTICE ANSELEM NWIGWE  
CHIEF JUSTICE OF EBONYI STATE



**PROF. OGBONNAYA CHUKWU**  
**HON. COMMISSIONER FOR FINANCE**



MRS. UKWUTA OGONNA CHRISTIANA FCNA  
ACCOUNTANT GENERAL, EBONYI STATE



**MR AGAMA MOSES ORJI, FCNA**  
**PERMANENT SECRETARY, MINISTRY OF FINANCE**



Staff of the office of Accountant General, Ebonyi State

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## **RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The financial statements of Ebonyi State Government of Nigeria for the year ended 31<sup>st</sup> December 2019, have been prepared by me in accordance with the International Public Sector Accounting Standards (IPSAS), (Fourth Time Adoption of Accrual Basis IPSAS) and the Guideline issued by the Federation Allocation Account Committee (FAAC) Sub-Committee on IPSAS implementation.

IPSAS 24 requires that an entity shall present a Comparison of Budget Amount for which it is held publicly accountable and Actual Amount either as a separate additional Financial Statement or as additional budget columns in the Financial Statements. Ebonyi State Government opted for the former.

IPSAS 33 requires that recognition and/or measurement of Assets/Liabilities can be recognized for reporting within 3 years following the date of adoption. Ebonyi State Government adopted Accrual Basis IPSAS in 1<sup>st</sup> January, 2016 and has recognized and/or measured all Assets/Liabilities in the 2018 Financial Statements.

## **ACCOUNTING AND REPORTING**

All responsibilities bestowed on me as listed below have been fulfilled:

- a. Ensuring that adequate system of internal control is maintained to safeguard assets and provide reasonable assurance that the transactions as recorded are within statutory authority; and also, that the use of all public financial resources by the Government are properly recorded.
- b. Ensuring that proper books and records of accounts were kept to ensure that the Financial Statements reflect the financial position of Ebonyi State Government and its operations for the year ended 31<sup>st</sup> December, 2019.

In compliance with IPSAS 33, I have prepared the following financial statements as at 31<sup>st</sup> December 2019.

1. Consolidated Statement of Financial Performance
2. Consolidated Statement of Financial Position
3. Consolidated Statement of Cash flow
4. Consolidated Statement of Changes in Net Assets/Equity
5. Consolidated Statement of Comparison of Budget and Actual Amount
6. Consolidated Segment Reporting
7. Notes to the Consolidated Financial Statements

In my opinion, the consolidated financial statements and the Notes thereto reflect the financial position of Ebonyi State Government of Nigeria as at 31<sup>st</sup> December, 2019.



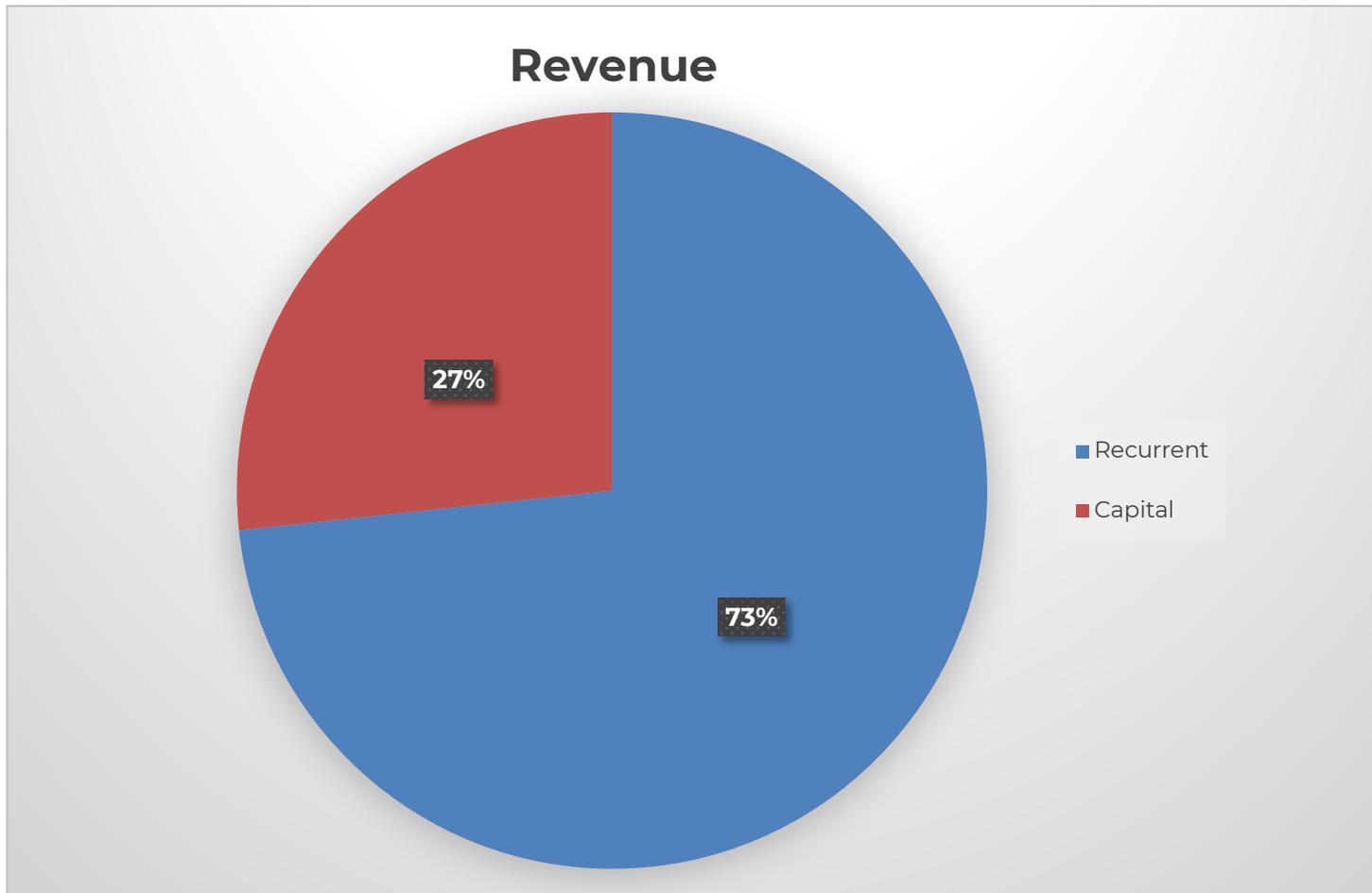
**MRS UKWUTA OGONNA CHRISTIANA, FCNA**  
*ACCOUNTANT-GENERAL*  
*EBONYI STATE.*



**ENGR. PROF. OGBANNAYA CHUKWU**  
*HON. COMMISSIONER FOR FINANCE & ECO. DEV.*  
*EBONYI STATE.*

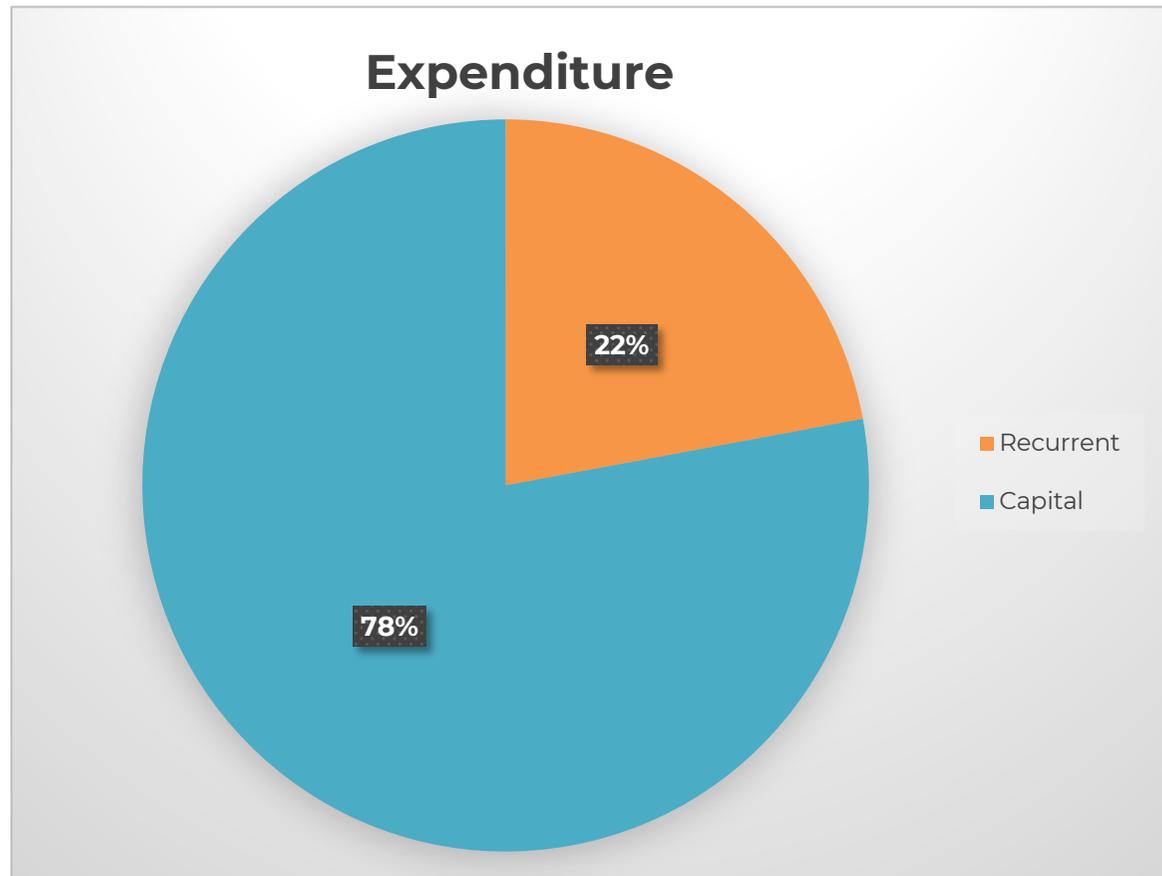
### HIGHLIGHT OF BUDGET PERFORMANCE

DESCRIPTION	REVENUE	PERCENTAGE
Recurrent Revenue	137,976,995,324.92	73%
Capital Receipts	50,200,000,000	27%
TOTAL BUDGET	188,176,995,324.92	100%



### HIGHLIGHT OF BUDGET PERFORMANCE

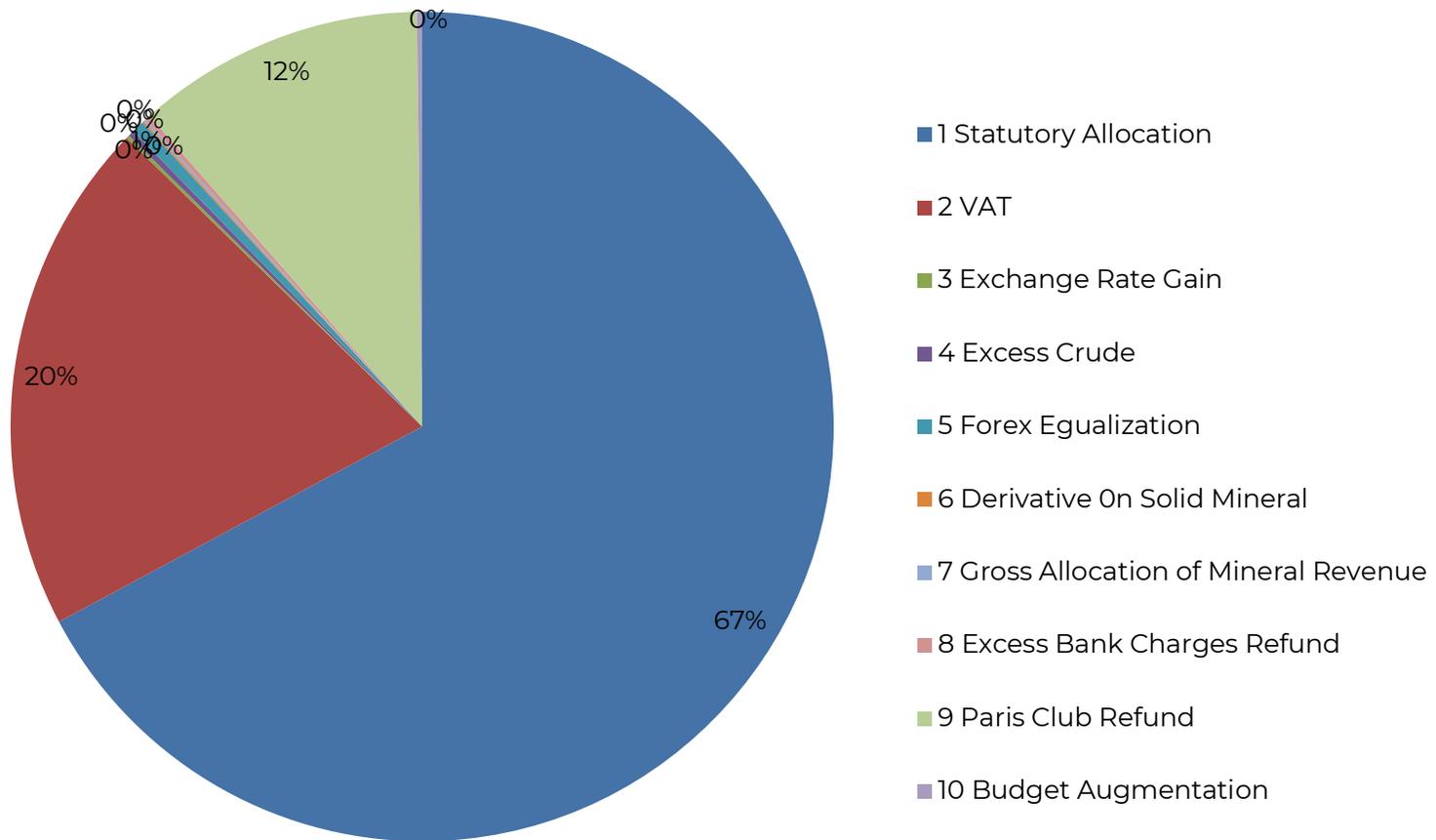
DESCRIPTION	EXPENDITURE	PERCENTAGE
Recurrent Expenditure	41,556,243,868.30	22%
Capital	146,620,751,456.62	78%
TOTAL BUDGET	188,176,995,324.92	100%



**BREAKDOWN OF STATE GOVERNMENT SHARE OF STATUTORY REVENUE FOR 2019**

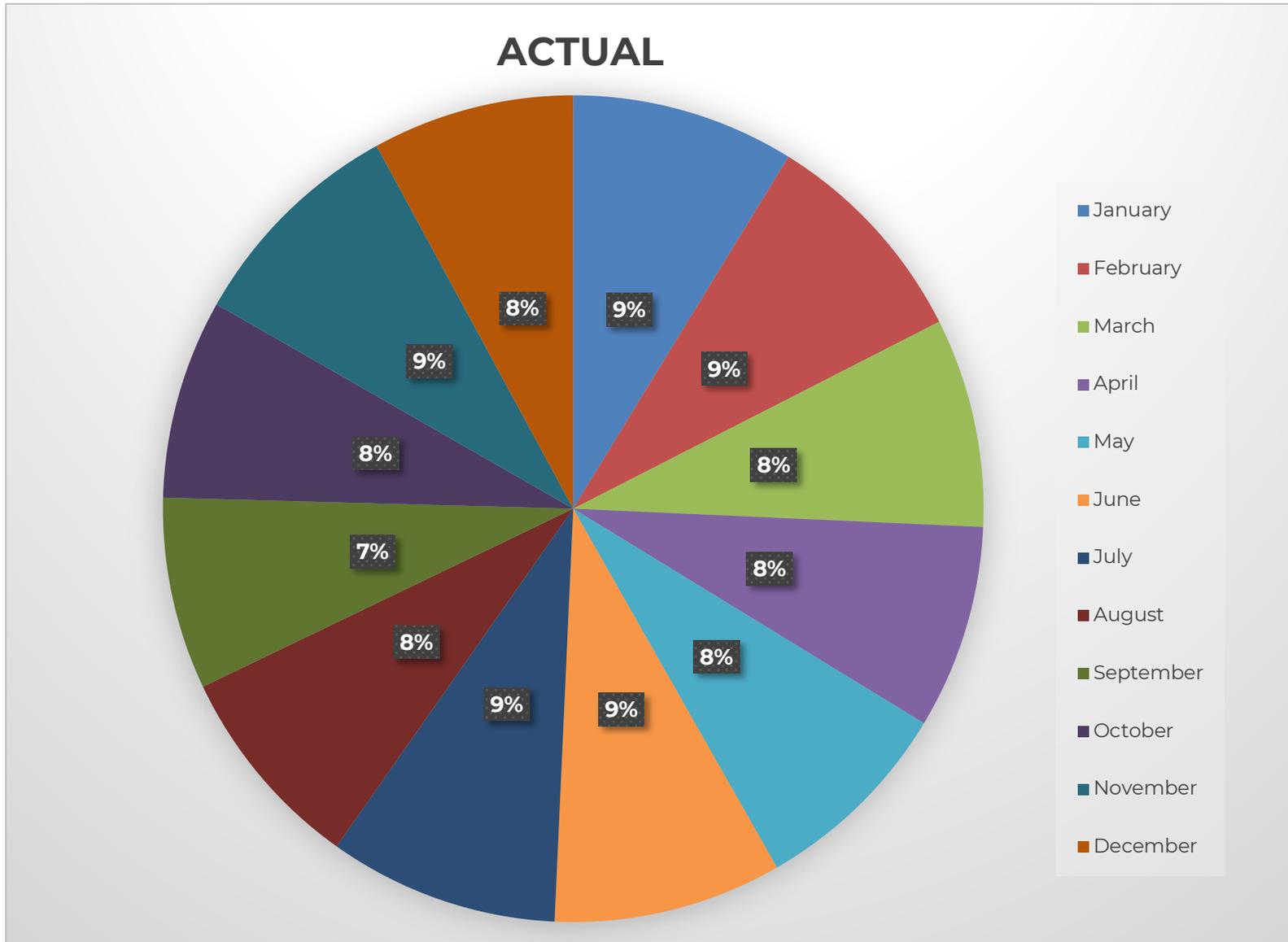
S/N	ITEM	2019 (₦) ACTUAL	PERCENTAGE
1	Statutory Allocation	36,837,879,240.76	67.20%
2	VAT	10,991,706,236.23	20.00%
3	Exchange Rate Gain	67,249,954.20	0.12%
4	Excess Crude	132,276,331.81	0.24%
5	Forex Equalization	268,256,553.94	0.49%
6	Derivative On Solid Mineral	39,828,184.00	0.07%
7	Gross Allocation of Mineral Revenue	47,715,710.26	0.08%
8	Excess Bank Charges Refund	115,759,044.58	0.21%
9	Paris Club Refund	6,208,050,001.65	11.30%
10	Budget Augmentation	109,688,362.89	0.20%
<b>TOTAL</b>		<b>54,818,409,620.32</b>	<b>100%</b>

## 2019 ACTUAL RECEIPTS



## EBONYI STATE SHARE OF MONTHLY (TAX) VAT RECEIPT FOR THE YEAR OF 2019

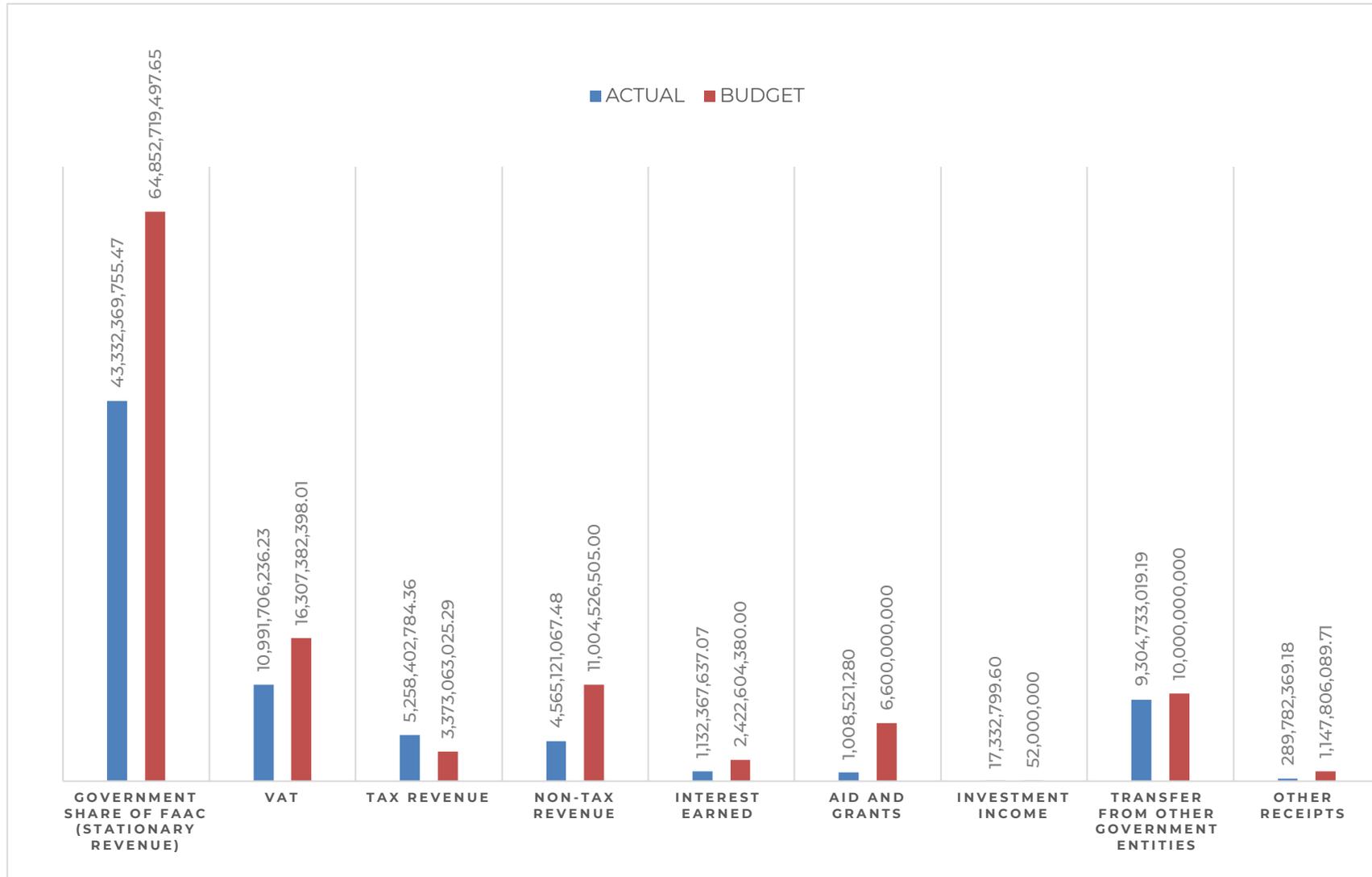
MONTH	ACTUAL
January	966,107,657.92
February	960,894,283.96
March	898,402,809.97
April	877,461,127.17
May	884,143,020.58
June	988,675,568.27
July	995,884,521.96
August	893,117,512.55
September	825,786,961.30
October	857,756,282.86
November	968,915,194.89
December	874,557,294.80
<b>TOTAL</b>	<b>10,991,702,236.23</b>



**COMPARISON OF ACTUAL RECEIPTS TO BUDGET FOR 2019**

<b>S/N</b>	<b>TYPE OF RECEIPT</b>	<b>ACTUAL</b>	<b>BUDGET</b>
1.	Government Share of FAAC	43,332,369,755.47	64,852,719,497.65
2.	VAT	10,991,706,236.23	16,307,382,398.01
3.	TAX Revenue	5,258,402,784.36	3,373,063,025.29
4.	Non-TAX Revenue	4,565,121,067.48	11,004,526,505.00
5.	Interest Earned	1,132,367,637.07	2,422,604,380.00
6.	Aid and Grants	1,008,521,280.00	6,600,000,000.00
7.	Investment Income	17,332,799.60	52,000,000.00
8.	Transfer from other Government Entities	9,304,733,019.19	10,000,000,000.00
9.	Other Receipts	289,782,369.18	1,147,806,089.71
<b>TOTAL</b>		<b>75,900,336,948.58</b>	<b>115,760,101,895.66</b>

Ebonyi State Government Financial Statements for the Year Ended 31<sup>st</sup> December, 2019.



# GOVERNMENT OF EBONYI STATE OF NIGERIA

## OFFICE OF THE STATE AUDITOR-GENERAL

P.M.B 34, Abakaliki

Tel/Fax: 043-220423



Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

12TH MAY, 2020

Date: \_\_\_\_\_

### AUDIT CERTIFICATE

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the books and records of accounts of Government of Ebonyi State of Nigeria from which the Financial Statements were prepared. The Financial Statements for the year ended 31<sup>st</sup> December, 2019 were prepared in compliance with IPSAS Accrual basis.

### AUDITOR-GENERAL'S RESPONSIBILITY

My responsibility according to section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), is to express an opinion on this financial statement based on the audit conducted in accordance with IPSAS and National Auditing Guidelines.

I have obtained the information and explanations I required and certify as a result of my audit, that in my opinion the statement of financial position and the supporting account and statements show a true and fair view of the state of affairs at 31<sup>st</sup> December, 2019 and the transactions for the fiscal year ended on that date.

A handwritten signature in blue ink, appearing to read 'I. N. Nweda'.

**SIR I. N. NWEDA, FCNA, FCAI, KSJI**  
AUDITOR-GENERAL

## STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Following the adoption of the International Public Sector Accounting Standard (IPSAS) in Nigeria and National Chart of Accounts (NCOA, a standardized format of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption by Ebonyi State Government. For effective and efficient use of the NCOA and GPFS, the accounting policies for IPSAS accrual basis accounting have been developed as a tool to direct the processes and procedures relating to financial reporting in Ebonyi State.

The General Purpose Financial Statements include:

- i. Consolidated Statement of Financial Performance
- ii. Consolidated Statement of Financial Position
- iii. Consolidated Statement of Net Assets/Equity
- iv. Consolidated Statement of Cash Flow
- v. Consolidated Statement of Budget Comparison and Actual
- vi. Consolidated Segment Reporting
- vii. Notes to the Consolidated Financial Statements.

1. **Basis of Preparation of Financial Statements:** The financial statements are prepared under the historical cost convention and in accordance with International Public Sector Accounting standards (IPSAS). Accrual basis concept is the basis of preparation of all accounts by all reporting entities in Ebonyi State.
2. **Accounting Period:** The accounting period (Fiscal Year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months and it is set up as such in the accounting system of the State.
3. **Reporting Currency:** The Reporting currency in preparation of General Purpose Financial Statements is Nigeria Naira.
4. **Consolidation of Financial Statements:** The consolidation of General Purpose Financial Statements is based on the financial transactions of all Ministries, Departments and Agencies (MDAs) of the State Government. Government

Business Entities (GBEs) are not included in the consolidations. Controlled Entities are fully consolidated from the date on which control is acquired.

- 5. Notes to the Financial Statements:** Notes to the Financial Statements are presented in a manner that they cross reference to any related information in the Financial Statements.
- 6. Comparative Information:** The General Purpose Financial Statements (GPFs) are designed to show all numerical information relating to previous year(s).
- 7. Budget Figures:** A Statement of Comparison of Budget and Actual Amount is prepared for the determination of items of revenue and expenditure in respect to budgetary provisions. IPSAS 24 requires that an entity to present a comparison of budget amount for which it is held publicly accountable and actual amount either as a separate additional Financial Statement or as additional budget columns in the financial statements. Ebonyi State Government opted for the former.
- 8. Revenues:** Ebonyi State recognizes revenues from non-exchange transactions such as fees, taxes and fines when the event occurs and the asset recognition criteria are met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value can be measured reliably. Revenue from the sales of goods and services is recognized when significant risks and rewards of ownership has been transferred to the buyer. Similarly, gain on disposal of Property, Plant and Equipment (PP&E) is recognized at the date control of the asset is passed to the buyer.
- 9. Aid and Grants:** Aid and Grants to Ebonyi State Government are recognized as incomes on entitlement, while Aid and Grants to other Government or Agencies are recognized as expenditure on commitment. Counterpart Contributions to World Bank funded Agencies are also recognized as expenditures.
- 10. Expenditures:** Expenditures are classified as either recurrent or capital. All recurrent expenditures are reported on an accrual basis (i.e. they are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made). Recurrent Expenditures are reported in the Statement of Financial Performance. Payments for purchase of items of Capital nature (PP&E) are treated as Assets under Non-Current Assets

in the Statement of Financial Position. At the end of the financial year, a schedule of PP&E is prepared as part of the Notes to GPFs.

**11. Assets under Construction:** are not depreciated until the constructions are completed. Under construction assets acquired within a year are included in the schedule of PP&E for that year.

**12. Property, Plant and Equipment (PP&E):** Property, Plant and Equipment (PP&E) include:

- i. Building
- ii. Infrastructure- Water
- iii. Infrastructure- Other
- iv. Plants & Machinery
- v. Furniture & Fittings
- vi. Motor Vehicles
- vii. Office and other equipment
- viii. IT equipment

Infrastructure - Water assets include Boreholes, Dams and water pipes while Infrastructure-Others assets include road networks, electrification and bridges.

**13. Depreciation/Amortization:** the following depreciation/amortization rates apply;

Building	3%
Infrastructure- Water	5%
Infrastructure- Other	5%
Plant & Machinery	15%
Furniture & Fittings	24%
Motor Vehicles	20%
Office & other Equipment	28%
IT Equipment	30%
Intangible Assets	20%
Biological Assets	20%
Under Constructions	0%

**14. Capitalization:** The capitalization threshold is One Hundred Thousand Naira (N100,000.00) and above. Only amount spent in connection with PP&E and Intangibles and whose values exceed One Hundred Thousand Naira (N100,000.00) is capitalized. Non-Current assets whose costs are below the capitalization threshold are charged appropriately to the Statement of Financial Performance.

**15. Statement of Cash Flow:** Statement of Cash Flow is prepared using the direct method. The cash flow consists:

- i. Operating activities
- ii. Investing activities
- iii. Financing activities

**16. Cash and Cash Equivalent:** Cash and Cash Equivalent are cash balance on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 6 months or less in which Ebonyi State invests as part of its day-to-day cash management and which are readily convertible to known amount of cash and are subject to insignificant risk of changes in value. Cash and Cash Equivalent is reported under Current Asset in the Statement of Financial Position.

**17. Receivables:**

- a. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost less provision for impairment
- b. Receivables from non-exchange transactions are initially assessed at nominal amount or face value and subsequently adjusted for impairment.

**18. Loans:** Loans granted to other Government, agencies or individuals are shown separately in the Statement of Financial Position.

**19. Investments:** Investments made in government stock, quoted companies etc. are disclosed as Financial Assets in the Statement of Financial Position.

- 20. Transfer from Other Government Entities:** Transfer from other government entities are non-exchange items and are recognized as revenue in the Statement of Financial Performance.
- 21. Transfer to Other Government Entities:** Transfer to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.
- 22. Borrowing Costs:** Borrowing Costs are capitalized against qualifying assets as part of PP&E. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Other borrowing costs not capitalized are charged to statement of Financial Performance.
- 23. Foreign Currency:** Foreign Currency transactions are translated into Naira, the reporting currency, using the spot rate as at last day of the financial year.
- 24. Contingency Fund:** Capital and recurrent expenditures that were not captured in the budget of MDAs are charged to contingency fund domiciled in the Office of the Accountant-General.



**MRS UKWUTA OGONNA CHRISTIANA, FCNA**  
*ACCOUNTANT-GENERAL*  
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*EBONYI STATE.*

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## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

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

	NOTE	ACTUAL 2019	ACTUAL 2018
<b>Revenue</b>		₦	₦
Share of Statutory Revenue	1	43,983,080,294.08	47,891,745,486.00
Share of Value Added Tax	2	11,099,102,858.80	10,402,171,999.69
Tax Revenue	3	5,258,402,784.36	4,324,072,625.98
Non-Tax Revenue	4	4,565,121,067.48	1,784,982,977.92
Investment Income	5	17,332,799.60	19,933,962.90
Interest Earned	6	1,393,542,906.00	1,279,954,905.96
Aid & Grants	51	1,008,521,280.00	
Other Revenues	7		4,621,156.36
Transfer from Other Govt Entities	8	9,304,733,019.19	
<b>Total Revenue (A)</b>		<b>76,629,837,009.51</b>	<b>65,707,483,114.81</b>
<b>Recurrent Expenditure</b>			
Salaries and Wages	9	11,803,565,279.84	10,998,825,149.27
Statutory Officers Salaries	10	122,551,000.32	129,311,018.31
Social Benefits	52	2,084,611,042.89	2,934,024,492.13
Traveling and Transports	11	547,391,382.97	763,822,028.65
Utilities	12	74,183,251.66	117,126,564.74
Material and Supplies	13	325,367,703.00	154,613,619.14
Maintenance Services	14	566,735,304.86	873,007,045.93
Training and Capacity Building	15	86,043,020.00	6,000,500.00

	<b>NOTE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2018</b>
Security and Safety Services	16	4,467,790,761.79	2,685,935,222.37
Consulting and Professional Services	17	150,340,378.00	254,975,400.00
Fuelling and Lubricants	18	490,571,952.44	442,990,967.28
Financial Charges	19	1,236,924.00	712,312.14
Public Debt Charges	20	1,723,310,177.21	1,994,905,401.07
Depreciation/Amortization	21	9,851,977,819.96	8,988,941,271.66
Other Recurrent Expenses	23	5,045,893,669.01	7,746,039,453.79
<b>Total Recurrent Expenditure (B)</b>		<b>37,341,569,667.96</b>	<b>38,091,230,446.48</b>
<b>Surplus for the year (A-B)</b>		<b>39,288,267,341.55</b>	<b>27,616,252,668.32</b>

MRS UKWUTA OGONNA CHRISTIANA, FCNA  
ACCOUNTANT-GENERAL  
EBONYI STATE.

ENGR. PROF. OGBANNAYA CHUKWU  
HON. COMMISSIONER FOR FINANCE & ECO. DEV.  
EBONYI STATE.

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31<sup>ST</sup> DECEMBER, 2019

	NOTE	2019	2018
		₦	₦
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalent	25	24,049,263,432.14	14,675,081,456.92
Receivables	26	4,637,839,496.22	4,112,890,694.73
Prepayments			-
Short Term Loan	27	871,825,000.00	212,662,500.00
<b>TOTAL CURRENT ASSETS (A)</b>		<b>29,558,927,928.36</b>	<b>19,000,634,651.65</b>
<b>NON-CURRENT ASSETS</b>			
Financial Assets	28	2,700,099,171.89	3,192,371,938.17
Property, Plants and Equipment	24	217,243,779,806.16	188,030,116,659.67
Biological Assets	48	45,386,880.00	49,981,600.00
Intangible Assets	29	23,949,726.56	13,432,968.75
<b>TOTAL NON-CURRENT ASSETS (B)</b>		<b>220,013,215,584.61</b>	<b>191,285,903,166.59</b>
<b>TOTAL ASSETS (C = A+B)</b>		<b>249,572,143,512.97</b>	<b>210,286,537,818.24</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	30	248,514,410.82	1,742,769,879.70
Pension and Gratuity	31	768,835,612.62	343,232,254.99
Financial Liabilities	32	3,481,007,190.90	1,284,434,262.25
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>4,498,357,214.34</b>	<b>3,370,436,396.94</b>
<b>NON-CURRENT LIABILITIES</b>			
Pension and Gratuity	33	6,701,645,455.86	2,758,284,086.12
Financial Liabilities	34	57,184,722,857.45	58,636,772,809.50

	NOTE	2019	2018
<b>TOTAL NON-CURRENT LIABILITIES (E)</b>		<b>63,886,368,313.31</b>	<b>61,395,056,895.62</b>
<b>TOTAL LIABILITIES (F = D+E)</b>		<b>68,384,725,527.65</b>	<b>64,765,493,292.56</b>
<b>NET ASSETS/EQUITY (G = C-F)</b>	35	<b>181,187,417,985.31</b>	<b>145,521,044,525.68</b>
<b>Capital Contributed By:</b>			
Reserves		79,602,692,084.28	79,573,986,440.27
Accumulated Surplus/(Deficit)		101,584,725,901.03	65,947,058,085.40
<b>Total Net Assets/Equity</b>		<b>181,187,417,985.31</b>	<b>145,521,044,525.68</b>



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## CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

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

	NOTE	ACCUMULATED SURPLUS	RESERVES	TOTAL
		₦	₦	₦
Opening Balance as at 1/1/2019		65,947,058,085.40	79,573,986,440.27	145,521,044,525.68
Prior Year Adjustment	53	(3,650,599,525.92)		(3,650,599,525.92)
<b>Restated Opening Balance as at 1/1/2019</b>		<b>62,296,458,559.48</b>	<b>79,573,986,440.27</b>	<b>141,870,444,999.76</b>
Surplus for the year		39,288,267,341.55	28,705,644.01	39,316,972,985.55
<b>Closing Balance as at 31/12/2019</b>		<b>101,584,725,901.03</b>	<b>79,602,692,084.28</b>	<b>181,187,417,985.31</b>

## CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018

		ACCUMULATED SURPLUS	RESERVES	TOTAL
		₦	₦	₦
Opening Balance as at 1/1/2018		38,330,805,417.08	96,234,348,919.90	134,565,154,336.98
Surplus for the year		27,616,252,668.32	(16,660,362,479.63)	10,955,890,188.70
<b>Closing Balance as at 31/12/2018</b>		<b>65,947,058,085.40</b>	<b>79,573,986,440.27</b>	<b>145,521,044,525.68</b>

  
MRS UKWUTA OGOONNA CHRISTIANA, FCMA  
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**CONSOLIDATED STATEMENT OF CASH FLOW**  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

	NOTE	2019	2018
		₦	₦
<b>OPERATING ACTIVITIES</b>			
<b>RECEIPTS:</b>			
Share of Statutory Revenue	36	43,326,703,384.09	47,319,329,181.77
Share of Value Added Tax	37	10,991,706,236.23	10,215,563,508.52
Tax Revenue	3	5,258,402,784.36	4,324,072,625.98
Non-Tax Revenue	4	4,565,121,067.48	1,784,982,977.92
Investment Income	5	17,332,799.60	19,933,962.90
Interest Earned	47	1,132,367,637.07	1,375,870,044.52
Aid & Grants	51	1,008,521,280.00	
Other Revenues	7		1,000.00
Transfer from Other Govt Entities	8	9,304,733,019.19	
<b>Total Receipt for State (A)</b>		<b>75,604,888,208.02</b>	<b>65,039,753,301.61</b>
<b>PAYMENTS:</b>			
Salaries and Wages	39	11,926,116,280.16	11,207,677,167.58
Social Benefits	43	1,659,007,685.26	2,109,767,644.32
Overhead Cost	40	7,005,296,912.94	7,911,826,717.92
Service Wide Vote	41	4,687,839,316.79	4,634,925,566.37
Programme Related Expenses	42	12,296,500.00	869,248,902.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
Overhead Subvention to Parastatals	23w	46,803,118.00	30,752,200.00
Public Debt Charges	50	1,578,226,763.65	1,994,905,401.07
<b>Total Payments (B)</b>		<b>26,915,586,576.80</b>	<b>26,764,198,198.19</b>
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES (C = A-B)</b>		<b>48,689,301,631.22</b>	<b>38,275,555,103.42</b>
<b>INVESTING ACTIVITIES</b>			
Short Term Loan	57	(871,825,000.00)	(212,662,500.00)
Civil Servants Agric Loan	27		(2,796,000,000.00)
Proceeds from Long Term Loan Recovery	49	289,782,362.18	12,822,950.00
Building	56	(7,072,343,545.25)	(2,436,906,245.87)
Infrastructure-Water	56	(349,244,160.79)	(800,104,247.77)
Infrastructure-Others	56	(5,607,006,408.06)	(2,659,797,209.33)
Plants and Machinery	56	(1,787,004,232.36)	(549,084,316.85)
Furniture and Fittings	56	(236,410,054.79)	(649,672,629.25)
Motor Vehicles	56	(1,593,694,385.50)	(1,277,459,005.00)
Office and Other Equipment	56	(539,752,639.03)	(867,791,872.35)
IT Equipment	56	(10,037,400.00)	(138,531,900.00)
Biological Assets	57	(6,752,000.00)	(38,276,400.00)
Intangible Assets	57	(18,500,000.00)	(10,000,000.00)
Under Construction Assets	56	(21,850,818,178.49)	(31,253,578,524.77)
<b>NET CASH USED IN INVESTING ACTIVITIES (D)</b>		<b>(39,653,605,642.09)</b>	<b>(42,287,530,307.22)</b>
<b>FINANCING ACTIVITIES</b>			
Proceeds from Budget Support			700,000,000.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
Proceeds from Internal Loan	54	3,000,000,000.00	-
Repayment of Internal Loans	45	(2,413,281,725.13)	(5,131,409,116.96)
Repayment of External Loans	45	(248,232,288.78)	(440,448,440.03)
<b>NET CASH USED/GENERATED FROM FINANCING ACTIVITIES (E)</b>		<b>338,485,986.09</b>	<b>(4,871,857,556.99)</b>
<b>NET CASH FLOW IN ALL ACTIVITIES (F = C+D+E)</b>		<b>9,374,181,975.22</b>	<b>(10,273,344,354.76)</b>
<b>OPENING CASH AND CASH EQUIVALENT (G)</b>		<b>14,675,081,456.92</b>	<b>24,948,425,811.68</b>
<b>CLOSING CASH AND CASH EQUIVALENT (H = F+G)</b>		<b>24,049,263,432.14</b>	<b>14,675,081,456.92</b>

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## CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

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

Actual 2018		Actual 2019	Final Budget 2019	Original Budget 2019	Variance 2019
₦		₦	₦	₦	₦
	<b>Share of FAAC Allocation</b>				
38,040,875,187.02	Share of Statutory Allocations	36,837,879,240.76	55,552,719,497.65	55,552,719,497.65	(18,714,840,256.89)
10,215,563,508.52	Share of VAT Allocation	10,991,706,236.23	16,307,382,398.00	16,307,382,398.00	(5,315,676,161.77)
902,575,077.06	Exchange Rate Gain	67,249,954.20	2,000,000,000.00	2,000,000,000.00	(1,932,750,045.80)
458,614,880.52	Excess Crude	132,276,331.81	2,000,000,000.00	2,000,000,000.00	(1,867,723,668.19)
168,745,112.04	Forex Equalization	268,256,553.94	-		268,256,553.94
86,122,025.87	Excess Bank Charges Refund	104,696,189.63	-		104,696,189.63
7,662,396,899.26	Paris Club Refund	6,208,050,001.65	500,000,000.00	500,000,000.00	5,708,050,001.65
	Non-Oil Revenue		-		0.00
	Derivative	39,828,184.00	-		39,828,184.00
	Federal Govt Recovery	11,062,854.95	-		11,062,854.95
	Augmented Fund Distribution	109,688,362.89	2,000,000,000.00	2,000,000,000.00	(1,890,311,637.11)
	Gross Allocation	47,715,710.26	-		47,715,710.26
	NNPC Refund		2,000,000,000.00	2,000,000,000.00	(2,000,000,000.00)
	Save One Million Lives		300,000,000.00	300,000,000.00	(300,000,000.00)
	Police Reform Receipt		500,000,000.00	500,000,000.00	(500,000,000.00)
<b>57,534,892,690.29</b>	<b>Sub Total(A)</b>	<b>54,818,409,620.32</b>	<b>81,160,101,895.65</b>	<b>81,160,101,895.65</b>	<b>(26,341,692,275.33)</b>
	<b>Internally Generated Revenue</b>				
4,324,072,625.98	Taxes	5,258,402,784.36	3,373,063,025.29	3,373,063,025.29	1,885,339,759.07
162,169,335.00	Licences	224,974,622.11	104,549,300.00	104,549,300.00	120,425,322.11
3,523,210.00	Fines	12,979,831.71	217,815,000.00	217,815,000.00	(204,835,168.29)

<b>Actual 2018</b>		<b>Actual 2019</b>	<b>Final Budget 2019</b>	<b>Original Budget 2019</b>	<b>Variance 2019</b>
₦		₦	₦	₦	₦
1,000,548,976.00	Fees	3,539,963,076.09	5,130,958,491.00	5,130,958,491.00	(1,590,995,414.91)
289,100.00	Sales	639,181,459.53	4,525,572,714.00	4,525,572,714.00	(3,886,391,254.47)
607,344,356.92	Earnings	82,616,731.00	979,671,000.00	979,671,000.00	(897,054,269.00)
16,000.00	Reimbursements	48,292,567.04	-	-	48,292,567.04
11,092,000.00	Rent	17,112,780.00	45,960,000.00	45,960,000.00	(28,847,220.00)
6,292,413.45	Interest Earned	1,132,367,637.07	2,422,604,380.00	2,422,604,380.00	(1,290,236,742.93)
1,402,334,543.97	Investment Income	17,332,799.60	52,000,000.00	52,000,000.00	(34,667,200.40)
1,000.00	Other Receipts	289,782,362.18	1,147,806,089.71	1,147,806,089.71	(858,023,727.53)
<b>7,517,683,561.32</b>	<b>Sub Total(B)</b>	<b>11,263,006,650.69</b>	<b>18,000,000,000.00</b>	<b>18,000,000,000.00</b>	<b>(6,736,993,349.31)</b>
	Transfer from Other Govt Entities	9,304,733,019.19	10,000,000,000.00	10,000,000,000.00	(695,266,980.81)
	<b>Sub Total(C)</b>	<b>9,304,733,019.19</b>	<b>10,000,000,000.00</b>	<b>10,000,000,000.00</b>	<b>(695,266,980.81)</b>
	Aid & Grants	1,008,521,280.00	6,600,000,000.00	6,600,000,000.00	(5,591,478,720.00)
	<b>Sub Total (D)</b>	<b>1,008,521,280.00</b>	<b>6,600,000,000.00</b>	<b>6,600,000,000.00</b>	<b>(5,591,478,720.00)</b>
	<b>Budget Deficit Financing</b>				
	AfDB Loans		50,000,000,000.00	50,000,000,000.00	(50,000,000,000.00)
700,000,000.00	Budget Support		-		
	Internal Loans (UBA for Staff Salaries)		200,000,000.00	200,000,000.00	(200,000,000.00)
	CACS Loan	3,000,000,000.00	-		3,000,000,000.00
<b>700,000,000.00</b>	<b>Sub Total(E)</b>	<b>3,000,000,000.00</b>	<b>50,200,000,000.00</b>	<b>50,200,000,000.00</b>	<b>(47,200,000,000.00)</b>
<b>58,234,892,690.29</b>	<b>Total Revenue (A+B+C+D+E) =F</b>	<b>79,394,670,570.20</b>	<b>165,960,101,895.65</b>	<b>165,960,101,895.65</b>	<b>(86,565,431,325.45)</b>
	<b>Recurrent Expenditure by Nature</b>				
11,207,677,167.58	Personnel Cost	11,926,116,280.16	16,034,910,521.83	15,442,614,349.01	4,108,794,241.67

Actual 2018 ₦		Actual 2019 ₦	Final Budget 2019 ₦	Original Budget 2019 ₦	Variance 2019 ₦
7,911,826,717.92	Overhead Cost	6,920,296,912.94	8,454,352,023.48	10,113,629,519.29	1,534,055,110.54
4,634,925,566.37	Service Wide Vote	5,433,940,146.44	5,000,000,000.00	5,000,000,000.00	(433,940,146.44)
869,248,902.00	Programme Related Expenses	12,296,500.00	2,000,000,000.00	2,000,000,000.00	1,987,703,500.00
2,109,767,644.32	Social Benefit	1,659,007,685.26	3,000,000,000.00	3,000,000,000.00	1,340,992,314.74
30,752,200.00	Overhead Subvention to Parastatals	46,803,118.00	1,000,000,000.00	2,000,000,000.00	953,196,882.00
5,571,857,556.99	Public Debt Servicing	4,239,740,777.56	400,000,000.00	4,000,000,000.00	(3,839,740,777.56)
<b>32,336,055,755.18</b>	<b>Sub Total(G)</b>	<b>30,238,201,420.36</b>	<b>35,889,262,545.31</b>	<b>41,556,243,868.30</b>	<b>5,651,061,124.95</b>
	<b>Capital Expenditure by Sector</b>				
2,948,422,323.62	Administrative	4,605,438,352.03	11,310,545,000.00	12,910,545,000.00	6,705,106,647.97
36,128,688,015.45	Economic	28,675,430,385.95	89,859,705,000.00	92,968,705,000.00	61,184,274,614.05
155,287,148.79	Law and Justice	117,965,563.10	456,920,000.00	456,920,000.00	338,954,436.90
	Regional	117,026,130.00	576,150,000.00	581,150,000.00	459,123,870.00
1,438,804,863.33	Social	6,266,426,743.54	39,478,350,000.00	39,928,350,000.00	33,211,923,256.46
<b>40,671,202,351.19</b>	<b>Sub Total(H)</b>	<b>39,782,287,174.62</b>	<b>141,681,670,000.00</b>	<b>146,845,670,000.00</b>	<b>101,899,382,825.38</b>
<b>(14,772,365,416.08)</b>	<b>Surplus/(Deficit) for the year F-(G+H)</b>	<b>9,374,181,975.22</b>	<b>(11,610,830,649.66)</b>	<b>(22,441,811,972.65)</b>	<b>(194,115,875,275.78)</b>



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## CONSOLIDATED SEGMENT REPORTING

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

	ADMINISTRATIVE	ECONOMIC	LAW & JUSTICE	REGIONAL	SOCIAL	OTHERS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
<b>Revenue</b>							
Taxes		5,258,402,784.36					5,258,402,784.36
Licences		224,974,622.11					224,974,622.11
Fines		10,060,750.00		2,919,081.71			12,979,831.71
Sales		639,181,459.53					639,181,459.53
Earnings	408,530.00	49,459,851.00			32,748,350.00		82,616,731.00
Rent	530,000.00	14,197,280.00			2,385,500.00		17,112,780.00
Fees	13,221,259.23	1,183,339,783.91	40,753,688.59	112,929,823.50	2,189,718,520.86		3,539,963,076.09
Reimbursement	1,546,649.42	46,745,917.62					48,292,567.04
Interest	70,159,893.49	1,100,698,021.76			222,684,990.75		1,393,542,906.00
Aid & Grants					1,008,521,280.00		1,008,521,280.00
investment Income		17,332,799.60					17,332,799.60
Transfer from Other Govt Entities						9,304,733,019.19	9,304,733,019.19
Share of Statutory Allocations						55,082,183,152.88	55,082,183,152.88
<b>Total Revenue(A)</b>	<b>85,866,332.14</b>	<b>8,544,393,269.89</b>	<b>40,753,688.59</b>	<b>115,848,905.21</b>	<b>3,456,058,641.61</b>	<b>64,386,916,172.07</b>	<b>76,629,837,009.51</b>
<b>Expenses</b>							
Personnel Cost	2,031,904,562.64	1,458,141,166.98	590,236,625.31	37,972,341.99	7,807,861,583.24		11,926,116,280.16
Overhead Cost	788,943,736.44	402,731,337.76	296,470,577.00	4,420,050.00	1,051,835,715.73		2,544,401,416.93
<b>ADMINISTRATIVE</b>	<b>ECONOMIC</b>	<b>LAW &amp; JUSTICE</b>	<b>REGIONAL</b>	<b>SOCIAL</b>	<b>OTHERS</b>	<b>TOTAL</b>	<b>ADMINISTRATIVE</b>
Service wide Vote	4,935,661,079.65	2,119,850.00			496,159,216.79		5,433,940,146.44

	<b>ADMINISTRATIVE</b>	<b>ECONOMIC</b>	<b>LAW &amp; JUSTICE</b>	<b>REGIONAL</b>	<b>SOCIAL</b>	<b>OTHERS</b>	<b>TOTAL</b>
Programme Related Exp.					12,296,500.00		12,296,500.00
Depreciation/Amortisation						9,851,977,819.96	9,851,977,819.96
Public Debt Charges						1,723,310,177.21	1,723,310,177.21
Other Recurrent Expenses	2,510,438,144.05	1,087,942,316.24	85,519,924.22	2,000,000.00	79,015,899.85		3,764,916,284.36
Social Benefit						2,084,611,042.89	2,084,611,042.89
<b>Total Expenses(B)</b>	<b>10,266,947,522.78</b>	<b>2,950,934,670.98</b>	<b>972,227,126.53</b>	<b>44,392,391.99</b>	<b>9,447,168,915.61</b>	<b>13,659,899,040.07</b>	<b>37,341,569,667.96</b>
<b>Surplus/(Deficit) (A-B)</b>	<b>(10,181,081,190.64)</b>	<b>5,593,458,598.91</b>	<b>(931,473,437.94)</b>	<b>71,456,513.22</b>	<b>(5,991,110,274.00)</b>	<b>50,727,017,132.00</b>	<b>39,288,267,341.55</b>

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## NOTES TO THE FINANCIAL STATEMENTS

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

	NOTE	2019 N	2018 N
<b>Note 1 Share of Statutory Revenue</b>			
Statutory Allocation	1a	37,031,236,693.82	38,084,930,863.70
Exchange Rate Difference Gain	1b	68,362,088.47	908,082,375.90
Excess Crude Allocation	1c	94,183,654.47	462,434,683.38
Excess Bank Charges Refund	1e	104,696,189.63	73,900,663.76
Non-Oil Revenue			-
Budget Support Allocation			700,000,000.00
Derivative		39,828,184.00	
Federal Govt Recovery		11,062,854.95	
Augmented Fund Distribution		109,688,362.89	
Gross Allocation		47,715,710.26	
Paris Club Refund		6,208,050,001.65	7,662,396,899.26
Forex Equalization	1d	268,256,553.94	-
<b>Total</b>		<b>43,983,080,294.08</b>	<b>47,891,745,486.00</b>
<b>Note 1a Statutory Allocation</b>			
January		2,785,595,152.69	2,984,027,406.07
February		2,645,079,758.89	3,082,341,018.67
March		2,493,461,127.17	2,661,240,887.46
April		2,867,818,374.76	3,306,500,118.99
May		3,209,875,228.22	3,216,221,956.85
June		3,509,816,805.74	3,346,822,313.44
July		3,419,617,172.90	3,228,838,628.40

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
August		3,442,914,496.81	3,289,446,296.46
September		3,350,427,561.10	3,151,389,698.91
October		3,304,212,393.50	3,403,209,643.92
November		2,755,193,176.84	3,361,524,902.39
December		3,247,225,445.20	3,053,367,992.14
<b>Total</b>		<b>37,031,236,693.82</b>	<b>38,084,930,863.70</b>
<b>Note 1b Exchange Rate Gain Alloc.</b>			
January		9,353,618.33	
February		4,749,276.56	
March		3,623,854.38	342,921,576.78
April		4,410,243.00	
May		6,468,711.43	
June		5,812,788.90	
July		5,666,371.38	432,587,093.69
August		5,768,242.62	898,879.93
September		5,286,572.32	1,524,532.08
October		6,224,609.73	4,447,490.44
November		4,378,366.71	122,034,906.97
December		6,619,433.11	3,667,896.01
<b>Total</b>		<b>68,362,088.47</b>	<b>908,082,375.90</b>
<b>Note 1c Excess Crude Alloc.</b>			
January			36,458,113.61
February			39,929,765.66

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
March			40,482,425.31
April			41,474,077.60
May			43,051,242.41
June			44,406,746.59
July			45,423,371.75
August			46,714,552.22
September			45,187,302.10
October			
November		94,183,654.47	37,546,512.58
December			41,760,573.55
<b>Total</b>		<b>94,183,654.47</b>	<b>462,434,683.38</b>
<b>Note 1d Forex Equalization</b>			
March		71,766,046.73	
November		196,490,507.21	
<b>Total</b>		<b>268,256,553.94</b>	
<b>Note 1e Excess Bank Charges Refund</b>			
January		79,375,601.90	
February		25,320,587.73	
<b>Total</b>		<b>104,696,189.63</b>	
<b>Note 1f Paris Club Refund</b>			
Ebonyi State Government		5,708,050,001.65	
Ebonyi State College of Education		500,000,000.00	

	NOTE	2019	2018
		₦	₦
<b>Total</b>		<b>6,208,050,001.65</b>	
<b>Note 2 Value Added Tax Allocation</b>			
January		960,898,283.96	885,642,578.96
February		898,402,809.97	828,382,956.38
March		877,461,127.17	795,340,480.89
April		884,143,020.58	798,945,696.73
May		988,675,568.27	856,959,531.40
June		995,884,521.96	788,450,386.01
July		893,117,512.55	763,416,921.61
August		825,786,961.30	1,102,899,188.75
September		857,756,282.86	727,914,598.28
October		968,915,194.89	995,823,647.45
November		874,557,294.80	892,288,355.31
December		1,073,504,280.49	966,107,657.92
<b>Total</b>		<b>11,099,102,858.80</b>	<b>10,402,171,999.69</b>
<b>Note 3 Tax Revenue</b>			
Taxes - Office of the Accountant-General		335,220,866.04	359,329,913.62
Taxes - Board of Internal Revenue		4,923,181,918.32	3,958,091,352.36
Taxes - Ministry of Works and Transport			2,762,680.00
Taxes - Ebonyi State Independent Electoral Commission			3,888,680.00
<b>Total Tax Revenue</b>		<b>5,258,402,784.36</b>	<b>4,324,072,625.98</b>
<b>Note 4 Non-Tax Revenue</b>			
Licences - Board of Internal Revenue		224,974,622.11	160,886,335.00

	NOTE	2019	2018
		₦	₦
Licences - Ministry of Works and Transport			1,273,000.00
Licences - Ministry of Agriculture and Natural Resources			10,000.00
<b>Sub Total</b>		<b>224,974,622.11</b>	<b>162,169,335.00</b>
Fines - Board of Internal Revenue			
Fines - Ministry of Works and Transport		393,550.00	-
Fines - Ebonyi State Road Maintenance Agency		117,000.00	214,500.00
Fines - Ministry of Solid Minerals		9,550,200.00	
Fines - Abakaliki Capital Territory Development Board		2,919,081.71	920,000.00
Fines - Customary Court of Appeal			6,100.00
Fines - Ebonyi State Ministry of Environment			513,000.00
Fines - Judiciary High Court			1,869,610.00
<b>Sub Total</b>		<b>12,979,831.71</b>	<b>3,523,210.00</b>
Fees - Information and Communication Technology		11,520,000.00	
Fees - Office of the Secretary to the State Government			715,000.00
Fees - Liaison office Abuja			140,000.00
Fees - Liaison Office Lagos			140,000.00
Fees - Office of the Accountant-General		138,879,932.82	
Fees - Ministry of Information and State Orientation			2,360,600.00
Fees - Ebonyi State Independent Electoral Commission		1,531,259.23	
Fees - Ministry of Agriculture and Natural Resources		7,658,982.00	7,918,400.00
Fees - Ministry of Human Capital Development		140,000.00	
Fees - Ministry of Commerce and Industry		347,933,563.10	263,359,210.00
Fees - Office of the Auditor- General (State)		30,000.00	15,000.00
Fees - Office of the Auditor- General (LG)			5,000.00
Fees - Ministry of Culture and Tourism		4,575,010.00	-

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Fees - Ministry of Works and Transport		82,716,900.00	57,102,160.00
Fees - Office of the Surveyor General		1,291,440.80	4,060,298.00
Fees - Ministry of Water Resources		1,073,700.00	1,951,000.00
Fees - Ministry of Lands and Survey		32,846,217.19	55,583,497.00
Fees - Ministry of Solid Minerals		559,362,004.00	42,748,400.00
Fees - Ministry of Power		7,001,634.00	
Fees - Ebonyi State University		2,009,349,639.86	
Fees - Ebonyi State College of Education		39,884,930.00	
Fees - Ebonyi State School of Nursing		31,143,500.00	
Fees - Ebonyi State School of Health		38,044,590.00	
Fees - Abakaliki Capital Territory Dev. Board		112,929,823.50	115,955,238.00
Fees - Ministry of Justice		8,677,541.00	3,358,170.00
Fees - Judiciary High Court		27,266,572.59	29,549,283.00
Fees - Customary Court of Appeal		4,809,575.00	2,355,010.00
Fees - Ministry of Education		43,933,781.00	22,273,650.00
Fees - SUBEB			2,290,000.00
Fees - Examination Development Centre			20,000.00
Fees - Ministry of Youth and Sports			498,000.00
Fees - Ministry of Women Affairs and Social Dev.		722,240.00	1,274,000.00
Fees - Ministry of Environment		17,650,000.00	302,934,200.00
Fees - Ebonyi State Environmental Protection Agency			14,812,710.00
Fees - Ministry of Human Capital Development and Monitoring			0.00
Fees - Ministry of Health		8,587,840.00	1,361,900.00
Fees - School of Health Technology Ngbo			7,800,000.00

	NOTE	2019	2018
		₦	₦
Fees - Supervised Agric Credit Loss Board		400.00	
Fees - Ebonyi State Hospitals Management Board			3,617,850.00
Fees - Ministry of Local Govt. Chieftaincy Affairs		402,000.00	55,085,000.00
<b>Fees - Sub Total</b>		<b>3,539,963,076.09</b>	<b>1,000,548,976.00</b>
Sales - Office of the Head of Service			106,800.00
Sales - Ministry of Commerce and Industry		639,181,459.53	
Sales - Ministry of Water Resources			47,000.00
Sales - Ministry of Health			120,300.00
Sales - Fertilizer Blending Plant			15,000.00
<b>Sales - Sub Total</b>		<b>639,181,459.53</b>	<b>289,100.00</b>
Earnings - Office of the Accountant-General			583,138,596.92
Earnings - Office of the Head of Service		56,530.00	120,300.00
Earnings - Ebonyi State Council for Arts and Culture			136,000.00
Earnings - Ministry of Water Resources		320,000.00	
Earnings - Department of Petroleum, Oil and Gas		25,054,700.00	
Earnings - Office of the Secretary to the State Government		352,000.00	
Earnings - Newspaper Publication Corporation			2,500,000.00
Earnings - Ebonyi State Broadcasting Corporation			5,000.00
Earnings - Ministry of Works and Transport		24,085,151.00	20,884,460.00
Earnings - Ministry of Local Govt. Chieftaincy Affairs		32,300,000.00	
Earnings - Ebonyi State Sports Council		448,350.00	560,000.00
<b>Earnings - Sub Total</b>		<b>82,616,731.00</b>	<b>607,344,356.92</b>
Reimbursement - Office of the Accountant-General		46,745,917.62	16,000.00
Reimbursement - Office of the SSA to Gov. on Finance		1,546,649.42	

	NOTE	2019	2018
		₦	₦
<b>Reimbursement-Sub Total</b>		<b>48,292,567.04</b>	<b>16,000.00</b>
Rent - Ministry of Commerce and Industry			6,050,000.00
Rent - Ministry of Lands and Survey		13,671,880.00	
Rent - Ministry of Women Affairs and Social Dev.		5,500.00	
Rent - Ebonyi State Hotels Abakaliki		113,000.00	
	NOTE	2019	2018
Rent - Ministry of Culture and Tourism			
Rent - Ebonyi State Tourism Board		412,400.00	3,562,000.00
Rent - Office of the Head of Service		530,000.00	
Rent - Ebonyi State Sports Council		2,380,000.00	1,480,000.00
<b>Rent - Sub Total</b>		<b>17,112,780.00</b>	<b>11,092,000.00</b>
<b>Total Non-Tax Revenue</b>		<b>4,565,121,067.48</b>	<b>1,784,982,977.92</b>
<b>Note 5 Investment Income</b>			
Dividend - Ministry of Finance and Eco. Dev.		297,750.00	
Dividend - Ebonyi Invest. & Property Co. Ltd		17,035,049.60	19,933,962.90
<b>Total Investment Income</b>		<b>17,332,799.60</b>	<b>19,933,962.90</b>
<b>Note 6 Interest Earned</b>			
Fixed Deposit - Office of the Accountant-General		1,100,698,021.76	1,254,351,955.96
Fixed Deposit - UBEB		222,684,990.75	
Vehicle Loan Recovery - Office of the Governor	47a	33,457,110.00	
Agric Loan Rec - Office of the Governor	47a	36,702,783.49	25,602,950.00
<b>Total- Interest Earned</b>		<b>1,393,542,906.00</b>	<b>1,279,954,905.96</b>

	NOTE	2019	2018
		₦	₦
<b>Note 7 Other Revenues</b>			
Miscellaneous - Office of the Accountant-General			4,621,156.36
<b>Total -Other Revenues</b>			<b>4,621,156.36</b>
<b>Note 8 Transfer from other Government Entities</b>			
Federal Government		7,930,483,019.19	
Local Government		1,374,250,000.00	
<b>Total - Transfer from other Government Entities</b>		<b>9,304,733,019.19</b>	
<b>Note 9 Salaries and Wages</b>			
Office of the Governor		425,445,899.32	1,035,321,239.18
Office of the Deputy Governor		23,277,522.35	22,859,270.22
Ministry of Grants and Donor Agencies		5,819,866.44	
State Emergency Management Agency		11,949,990.69	19,336,663.73
Women Development Centre		19,608,305.01	44,426,475.12
Dept of Exec. Council Matters		3,896,721.86	5,013,687.66
Dept. of Economic Affairs		6,459,353.67	7,064,241.66
Dept. of General Services		26,560,726.11	32,554,419.99
Dept. of Political Affairs		3,997,309.81	15,636,116.09
Liaison office -Abuja		13,816,291.97	12,790,790.44
Liaison office- Lagos		7,581,448.32	7,708,688.67
Office of The Sec. to the State Govt.		43,203,018.79	28,207,449.25
State Pension Mgt. Board		1,320,000.00	8,160,000.00
Ebonyi Building Materials Industry Ltd.		4,321,560.22	5,037,662.61
Ministry of Commerce, And Industry		41,195,956.26	50,420,113.61

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Civil Service Commission		10,616,821.01	14,908,001.99
Fiscal Respon. Commission		33,237,538.68	36,551,951.28
State Ind. Elect. Commission		31,725,794.29	32,878,103.09
Local Govt. Service Commission		23,210,166.52	32,182,189.73
Ministry of Culture and Tourism		26,987,892.68	30,394,646.26
State Council for Arts and Culture		30,461,839.23	27,230,517.95
Tourism Board		4,855,317.88	7,124,367.28
Agency for Mass Literacy		3,024,504.81	2,103,885.26
	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
Ebonyi State Library Board		22,894,902.22	24,514,285.83
Examinations Dev. Centre		3,826,021.87	4,213,697.47
Ministry of Education		58,652,833.01	65,595,258.86
Secondary Education Board		2,369,052,423.90	2,545,128,557.53
State Scholarship Board		10,842,248.36	11,898,878.67
SUBE Board		152,675,868.05	164,390,382.66
Ministry of Environment		58,427,732.35	58,461,918.78
Board of Internal Revenue		127,659,693.04	77,678,395.86
Ebonyi Invest. And Property Dev. Comp.		6,955,623.85	6,310,645.82
Ministry of Finance of And. Econ. Dev.		385,866,615.51	50,027,019.25
Office of The Accountant General		42,112,003.31	54,431,642.18
Revenue Appeal Comm.		31,208,148.17	39,227,791.27
Abakaliki Cap. Terri. Dev. Board		37,972,341.99	120,705,386.33
Ministry of Budget, Planning, Research and Monitoring		36,458,174.23	25,722,540.93
Ministry of Human Capital Development and Monitoring		13,324,123.24	20,048,946.33
Ministry of Internal Security and Border Peace		12,978,308.66	15,365,421.01

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Project Monitoring and Evaluation		8,708,996.91	
Ministry of Solid Mineral		13,995,549.43	27,975,936.59
EBADEP		77,820,555.94	80,903,758.76
Ebonyi Fertilizer and Chemical Company Ltd		55,294,528.83	51,928,149.93
Ministry of Agric. and Nat. Resources		237,124,630.93	248,427,121.35
Admin and General Service Dept		7,241,028.58	9,891,772.63
ESTABS, Pens and Mgmt. Service		7,117,309.22	8,212,614.00
Office of the Head of Service		17,642,205.12	15,047,180.99
Pub. Serv., Manpower Dev.		11,038,217.55	13,599,155.14
Ebonyi State Health Insurance Agency		7,716,987.00	
Hospital Management Board		620,894,748.59	623,899,245.50
Ministry of Health		225,932,259.15	263,121,386.87
School of Health Tech. Ngbo		93,850,369.70	109,798,385.80
Ebonyi Broadcasting Corporation		147,477,027.29	135,644,782.92
Ebonyi State Newspaper and Pub. Corp.		15,861,271.91	42,270,036.07
Government Printing Press		8,498,947.84	12,123,133.19
Ministry of Info. And State Orientation		33,864,516.57	33,694,267.99
Customary Court of Appeal		177,232,708.05	173,817,369.03
Judiciary High Court		317,630,199.98	315,158,652.04
Judicial Service Commission		7,558,486.80	58,643,484.02
Ebonyi State Housing Development Corporation		15,211,971.83	6,550,177.30
Ministry of Housing and Urban Development		22,999,389.79	
Ministry of Lands and Survey		26,198,696.97	47,923,626.34
Office of Surveyor-General		24,084,048.26	34,925,508.48
Ebonyi State Law Review and Reform Commission		1,320,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Justice		64,144,595.66	69,931,205.01
Ministry of L.G., Chieft. Matts., and Rural Dev.		31,603,479.54	33,902,260.50
Ministry of Women Affairs		73,235,486.33	81,914,642.74
Office of The Aud-Gen. (State)		103,243,891.55	101,377,397.41
Office of The Aud.-Gen. (Lg)		67,986,308.09	65,170,637.13
EBRUWASSA		12,129,785.67	17,347,923.73
Ministry of Power		62,567,243.91	66,599,283.52
Ministry of Water		64,675,518.79	64,961,214.57
Ebonyi State Road Maint. Agency		13,594,043.65	18,729,142.22
Ministry of Infrastructural Development for Concession		5,043,694.45	
Ministry of Special Project		6,209,364.48	
Ministry of Works and Transport		49,871,780.99	50,878,651.30
Ebonyi State Sports Council		17,713,897.09	19,128,323.62
Ministry of Youth Dev. And Sports		23,908,645.67	25,069,984.26
Ebonyi State House of Assembly Serv. Commission		123,571,581.64	113,644,782.92
Ebonyi State House of Assembly		561,790,888.41	185,010,393.90
Pre-Rogative Of Mercy Allowance		3,180,000.00	
Founding Fathers		44,000,000.00	
Elders Council		45,300,000.00	
Government House: Civil Defence, Police, Press Unit		50,878,000.00	
Female Administrative/Protocol Officer		4,780,000.00	
House of Assembly: Civil Defence		8,723,700.00	
Ebonyi State University		3,987,526,684.00	2,400,000,000.00
Ebonyi State College of Education Ikwo		22,091,130.00	600,000,000.00
Ebonyi State Environmental Protection Agency			9,972,311.65

	NOTE	2019	2018
		₦	₦
<b>TOTAL</b>		<b>11,803,565,279.84</b>	<b>10,998,825,149.27</b>
<b>Note 10 Statutory Officers' Salaries</b>			
Office of the Executive Governor		13,773,659.98	7,782,967.56
Office of the Deputy Governor		13,891,760.37	17,174,947.35
Civil Service Commission Board		25,183,776.29	27,412,410.84
EBSIEC Board		41,174,212.03	43,458,579.60
Judicial Service Commission		22,350,634.82	26,743,614.60
Office of the Auditor General for State		6,176,956.83	6,738,498.36
<b>Total</b>		<b>122,551,000.32</b>	<b>129,311,018.31</b>
<b>Note 11 Traveling and Transports</b>			
Office of the Executive Governor		67,317,345.02	414,396,456.65
Office of the Deputy Governor		13,626,900.00	24,286,226.00
Ebonyi State Council on Public Procurement		18,000.00	
Office of the Secretary to the State Government		342,010,632.00	196,767,425.00
Department of Executive Council Matters (EXCO)			181,400.00
Ministry of Internal Security		95,000.00	480,000.00
Department of Eco. Emp. & Poverty All.			1,424,300.00
Liaison office Lagos		694,200.00	805,500.00
Liaison office Abuja		132,000.00	36,000.00
Ebonyi State House of Assembly		45,365,000.00	33,043,000.00
Ebonyi State House of Assembly Service Commission		300,000.00	600,000.00
Ministry of Information and State Orientation		984,250.00	2,520,000.00
Government Printing Press			152,500.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Office of the Head of Services		730,000.00	1,720,000.00
Public Service and Manpower Development			30,000.00
Office of the Auditor General		192,690.00	191,500.00
State Civil Service Commission		805,000.00	2,310,500.00
Ministry of Human Capital		1,257,000.00	
Ebonyi State Independent Electoral Commission		310,000.00	1,215,000.00
Ministry of Agriculture and Natural Resources		1,070,000.00	7,141,000.00
Ebonyi State Fertilizer & Chemical Company			90,200.00
Ministry of Finance and Economic Development		4,523,400.00	9,073,100.00
Office of the Accountant General		3,044,300.00	2,610,000.00
Board of Internal Revenue		2,171,910.00	-
Fiscal Responsibility Commission		1,453,000.00	3,675,600.00
Ministry of Commerce and Industry		723,600.00	1,730,500.00
Ministry of Power		58,950.00	1,841,000.00
Ministry of Solid Minerals		2,706,300.00	6,056,280.00
Ministry of Works and Transports		638,000.00	858,000.00
Ministry of Infrastructure		30,000.00	
Ministry of Project Monitoring		350,000.00	
Ministry of Culture and Tourism		58,500.00	705,500.00
Ministry of Budget & Planning		2,100,050.00	260,000.00
Ministry of Water Resources		2,322,500.00	1,871,400.00
Ministry of Special Project		130,000.00	
Ministry of Land & Survey		989,000.00	186,000.00
Office of the Surveyor- General		20,000.00	
Ministry of Housing & Urban Development		20,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Judicial Service Commission		400,000.00	905,400.00
Ministry of Justice		2,630,000.00	8,752,900.00
High Court of Justice		14,294,200.00	5,902,349.00
Customary Court of Appeal		3,640,000.00	5,206,000.00
Ministry of Education		419,000.00	4,926,000.00
Secondary Education Board		350,300.00	466,550.00
Ebonyi State Scholarship Board		10,000.00	22,000.00
Ministry of Health		500,000.00	1,920,000.00
Ebonyi State Health Management Board			36,000.00
Ministry of Environment		360,000.00	8,870,000.00
Sustainable Development Goals		490,000.00	
Ministry of Women Affairs and Social Development		227,000.00	2,107,000.00
Ministry of Youth and Sports		451,200.00	7,345,406.00
State Sports Council		50,000.00	
Ebonyi State University		6,338,381.95	
Ebonyi State College of Education		3,056,680.00	
Ebonyi State School of Nursing		50,000.00	
Ebonyi State School of Health		17,612,094.00	
Ministry of Local Government and Chieftaincy Matters		265,000.00	1,100,000.00
<b>Total</b>		<b>547,391,382.97</b>	<b>763,822,028.65</b>
<b>Note 12 Utilities - General</b>			
Office of the Executive Governor		16,080,280.00	9,202,480.00
Office of the Deputy Governor			2,000,000.00
Office of the Secretary to the State Government			182,900.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Liaison office Lagos		452,000.00	175,000.00
Ministry of Information and State Orientation			1,320,000.00
Liaison office Abuja		1,482,200.00	1,227,500.00
Office of the Auditor General		55,000.00	87,950.00
Ministry of Finance and Economic Development		276,500.00	384,050.00
State Civil Service Commission		30,000.00	
Fiscal Responsibility Commission			14,500.00
Ministry of Power		51,582,202.16	102,009,084.74
Ministry of Solid Minerals		651,000.00	-
Ministry of Budget & Planning		252,000.00	90,000.00
Ministry of Water Resources		40,400.00	-
Ebonyi State University		774,580.00	
Ebonyi State College of Education		755,050.00	
Ebonyi State School of Nursing		423,939.50	
Ebonyi State School of Health		360,000.00	
High Court of Justice		968,100.00	433,100.00
<b>Total</b>		<b>74,183,251.66</b>	<b>117,126,564.74</b>
<b>Note 13 Materials and Supplies</b>			
Office of the Executive Governor		8,652,650.00	12,089,970.00
Office of the Deputy Governor		9,706,400.00	12,108,900.00
Ebonyi State Council on Public Procurements		351,450.00	600,000.00
Ministry of Internal Security		340,500.00	
Office of the Secretary to the State Government		2,162,000.00	3,598,200.00
Department of Executive Council Matters (EXCO)		280,000.00	900,000.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Department of Economic Affairs		125,000.00	500,000.00
Department of Political Affairs		150,000.00	
Department of General Service		150,000.00	
Department of Economic Empowerment & Poverty Alleviation			63,300.00
Liaison office Lagos		221,550.00	483,220.00
Liaison office Abuja		2,623,750.00	2,727,101.00
Ebonyi State House of Assembly		31,795,195.00	300,000.00
Ebonyi State House of Assembly Service Commission		1,200,000.00	900,000.00
Ministry of Human Capital		333,500.00	
Ministry of Information and State Orientation		300,000.00	700,000.00
Government Printing Press			57,735,100.00
Office of the Head of Services			2,230,000.00
Admin. and General Service			450,000.00
Public Service and Manpower Development			350,000.00
Office of the Auditor General		310,250.00	137,700.00
State Civil Service Commission		245,780.00	1,243,200.00
Local Government Civil Service Commission			210,000.00
Ebonyi State Independent Electoral Commission		35,900.00	159,000.00
Ministry of Agriculture and Natural Resources		661,000.00	1,238,000.00
Ministry of Finance and Economic Development		989,150.00	4,198,650.00
Office of the Accountant General		2,161,100.00	17,811,390.00
Board of Internal Revenue		200,000.00	
Fiscal Responsibility Commission		671,500.00	1,213,500.00
Ministry of Commerce and Industry		268,400.00	1,584,050.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Power		557,500.00	310,000.00
Ministry of Solid Minerals		719,000.00	1,137,680.00
Ministry of Works and Transports		100,000.00	115,100.00
Ministry of Infrastructure		79,400.00	
Ministry of Project Monitoring		460,000.00	
Ministry of Culture and Tourism		252,250.00	471,400.00
Ministry of Budget & Planning		774,700.00	337,850.00
Ministry of Water Resources		281,000.00	3,001,664.14
Ministry of Special Project		330,000.00	
Ministry of Land and Survey		145,000.00	274,000.00
Office of the Surveyor-General		225,000.00	90,500.00
Ministry of Housing & Urban Development		376,000.00	
Judicial Service Commission		1,200,000.00	1,000,000.00
Ministry of Justice		1,770,460.00	2,623,900.00
High Court of Justice		12,373,270.00	9,379,500.00
Customary Court of Appeal		7,725,000.00	6,100,000.00
Ministry of Education		445,000.00	582,000.00
Secondary Education Board		648,900.00	2,212,050.00
Ebonyi State Scholarship Board		10,000.00	78,000.00
Ministry of Health		350,000.00	630,000.00
Ebonyi State Health Management Board		14,000.00	98,800.00
Ministry of Environment		155,000.00	115,000.00
Ministry of Women Affairs and Social Development		402,400.00	674,000.00
Ministry of Youth and Sports		389,800.00	1,145,894.00
Ebonyi State University		213,776,048.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ebonyi State College of Education		5,185,500.00	
Ebonyi State School of Nursing		8,736,400.00	
Ebonyi State School of Health		3,941,000.00	
State Sports Council		10,000.00	
<b>Total</b>		<b>325,367,703.00</b>	<b>154,613,619.14</b>
<b>Note 14 Maintenance Services</b>			
Office of the Executive Governor		420,006,530.10	376,716,807.67
Office of the Deputy Governor		10,655,045.80	51,045,350.00
Ministry of Internal Security		69,000.00	411,000.00
Ebonyi State Emergency Management Agency			
Ebonyi State Council on Public Procurements			600,000.00
Department of Executive Council Matters (EXCO)			40,000.00
Department of Economic Empowerment & Poverty Alleviation			441,200.00
Ebonyi State Council on Public Procurements		108,000.00	100,000.00
Office of the Secretary to the State Government		3,943,900.00	9,277,600.00
Liaison office Lagos		919,100.00	1,635,850.00
Liaison office Abuja		2,958,950.00	1,847,450.00
Ebonyi State House of Assembly		46,800,000.00	5,100,000.00
Ebonyi State House of Assembly Service Commission		600,000.00	300,000.00
Ministry of Human Capital		70,000.00	
Ministry of Information and State Orientation		3,600,000.00	4,772,000.00
Government Printing Press			118,800.00
Office of the Head of Services			470,000.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Public Service and Manpower Development			120,000.00
Office of the Auditor General		210,050.00	181,100.00
State Civil Service Commission		323,100.00	339,000.00
Local Government Civil Service Commission			-
Ebonyi State Independent Electoral Commission		226,300.00	130,000.00
Ministry of Agriculture and Natural Resources		190,000.00	2,575,200.00
Ministry of Finance and Economic Development		1,595,225.00	3,848,900.00
Office of the Accountant General		448,300.00	1,687,950.00
Board of Internal Revenue		20,000.00	1,000,000.00
Fiscal Responsibility Commission		780,000.00	1,443,900.00
Ministry of Commerce and Industry		58,300.00	1,007,550.00
Ministry of Power		8,574,300.00	366,265,558.66
Ministry of Solid Minerals		432,500.00	1,012,000.00
Ministry of Works and Transports		214,000.00	194,650.00
Ministry of Infrastructure		15,000.00	
Ministry of Project Monitoring		390,000.00	
Ministry of Culture and Tourism		214,500.00	134,500.00
Ministry of Budget & Planning		1,409,750.00	630,600.00
Ministry of Water Resources		567,000.00	11,820,629.60
Ministry of Special Project		70,000.00	
Ministry of Land and Survey		40,000.00	149,000.00
Office of the Surveyor-General		288,600.00	452,000.00
Ministry of Housing & Urban Development		374,500.00	
Judicial Service Commission		1,616,980.00	1,000,000.00
Ministry of Justice		870,000.00	867,600.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
High Court of Justice		9,034,020.00	6,015,500.00
Customary Court of Appeal		10,811,500.00	11,820,000.00
Abakaliki Capital Development Board			-
Ministry of Education		971,000.00	1,290,500.00
Ebonyi State Universal Basic Education Board			-
Secondary Education Board		446,800.00	3,312,150.00
Ebonyi State Scholarship Board		5,000.00	4,000.00
Ministry of Health		50,000.00	695,000.00
Ebonyi State Health Management Board		10,000.00	7,700.00
Ministry of Environment		285,000.00	353,000.00
Ministry of Women Affairs and Social Development		468,600.00	1,183,000.00
Ministry of Youth and Sports		365,800.00	290,000.00
Ministry of Local Government and Chieftaincy Matters		5,000.00	-
Ebonyi State University		25,958,223.96	
Ebonyi State College of Education		1,238,600.00	
Ebonyi State School of Nursing		3,235,700.00	
Ebonyi State School of Health		5,191,130.00	
State Sports Council			600,000.00
<b>Total</b>		<b>566,735,304.86</b>	<b>873,007,045.93</b>
<b>Note 15 Training and Capacity Building</b>			-
Office of the Executive Governor		1,561,600.00	-
Office of the Deputy Governor			-
Office of the Secretary to the State Government		375,000.00	350,000.00
Liaison office Lagos		5,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Liaison office Abuja			
Ebonyi State House of Assembly		70,770,000.00	-
Ministry of Information and State Orientation		300,000.00	3,220,000.00
State Civil Service Commission		638,170.00	1,290,200.00
Ministry of Agriculture and Natural Resources		1,120,000.00	20,000.00
Ministry of Commerce and Industry		1,000,000.00	
Office of the Head of Services		70,000.00	
Ministry of Culture and Tourism		12,000.00	
Fiscal Responsibility Commission		442,000.00	70,000.00
Board of Internal Revenue		0.00	
Judicial Service Commission		442,000.00	1,000,000.00
High Court of Justice		4,520,000.00	-
Customary Court of Appeal		629,000.00	-
Ministry of Works and Transports			40,000.00
Ministry of Education		1,353,100.00	535,000.00
Ministry of Women Affairs and Social Development			16,300.00
Ministry of Environment			15,000.00
Ebonyi State University		2,347,150.00	
Ebonyi State College of Education			
Ebonyi State School of Nursing		458,000.00	
Ebonyi State School of Health			
Ministry of Justice			444,000.00
<b>Total</b>		<b>86,043,020.00</b>	<b>6,000,500.00</b>

	NOTE	2019	2018
		₦	₦
<b>Note 16 Security and Safety Services</b>			
Office of the Executive Governor		2,499,184,909.65	2,584,706,100.00
Office of the Deputy Governor		1,223,100.00	37,200,000.00
Ministry of Internal Security		1,398,963,970.35	305,000.00
Office of the Secretary to the State Government		2,225,500.00	4,555,333.33
House of Assembly Service Commission		300,000.00	300,000.00
Ebonyi State House of Assembly		74,000,000.00	46,400,000.00
Liaison office Lagos		2,508,215.00	2,251,458.84
Office of the Auditor General		10,000.00	12,250.00
Ebonyi State Independent Electoral Commission		24,000.00	79,000.00
Ministry of Agriculture and Natural Resources			6,000.00
Ministry of Finance and Economic Development		553,000.00	819,500.00
Office of the Accountant General		166,250.00	671,557.00
Fiscal Responsibility Commission			
Ebonyi State Tourism Board			1,000,000.00
Ministry of Commerce and Industry		5,000.00	25,000.00
Office of the Surveyor-General			30,000.00
Ministry of Culture and Tourism			-
Ministry of Budget & Planning		47,000.00	-
Ministry of Land Survey and Housing			-
Ministry of Housing & Urban Development		23,000.00	
Ministry of Works and Transports			2,051,500.00
Ministry of Water Resources		150,000.00	
Ministry of Infrastructure		55,600.00	
Ministry of Education			25,000.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ebonyi State Universal Basic Education Board			
Secondary Education Board			89,000.00
Ministry of Health			
Ministry of Environment			382,000.00
Ebonyi State University		483,117,216.79	
Ebonyi State College of Education		1,756,000.00	
Ebonyi State School of Nursing			
Ebonyi State School of Health		3,478,000.00	
High Court of Justice			65,000.00
<b>Total</b>		<b>4,467,790,761.79</b>	<b>2,685,935,222.37</b>
<b>Note 17 Consulting and Professional Services</b>			
Office of the Executive Governor			
Office of the Secretary to the State Government		24,500,000.00	10,000,000.00
Ministry of Finance and Economic Development			100,000.00
Office of the Accountant General			10,089,000.00
Ministry of Solid Minerals		4,000,000.00	
Ministry of Land Survey and Housing		500,000.00	5,216,000.00
Ebonyi State Universal Basic Education Board			
Ministry of Youth and Sports			24,400.00
Ebonyi State University		5,446,164.00	
Ebonyi State College of Education		1,209,814.00	
Ministry of Justice		114,684,400.00	229,546,000.00
<b>Total</b>		<b>150,340,378.00</b>	<b>254,975,400.00</b>

	NOTE	2019 (₦)	2018 (₦)
<b>Note 18 Fuelling and Lubricants</b>			
Office of the Executive Governor		288,177,850.34	274,912,283.28
Office of the Deputy Governor		57,099,124.20	72,912,100.00
Ministry of Internal Security		285,000.00	200,000.00
Ebonyi State Emergency Management Agency			
Ebonyi State Council on Public Procurements		170,000.00	600,000.00
Office of the Secretary to the State Government		1,028,600.00	5,511,100.00
Department of Economic Affairs			
Department of Executive Council Matters (EXCO)			40,000.00
Department of Economic Empowerment & Poverty Alleviation			156,600.00
Liaison office Lagos		843,101.00	1,584,500.00
Liaison office Abuja		6,602,300.00	5,876,620.00
Ebonyi State House of Assembly		44,018,750.00	21,403,840.00
Ebonyi State House of Assembly Service Commission		800,000.00	900,000.00
Ministry of Human Capital		150,500.00	
Ministry of Information and State Orientation		50,000.00	9,065,600.00
Government Printing Press			60,000.00
Office of the Head of Service		530,000.00	850,000.00
Admin and General Service Department			
Office of the Auditor General		134,300.00	220,200.00
State Civil Service Commission		535,350.00	
Local Government Civil Service Commission		100,000.00	690,000.00
Ebonyi State Independent Electoral Commission		1,275,800.00	2,901,000.00
Ministry of Agriculture and Natural Resources		552,000.00	1,172,200.00
Ministry of Finance and Economic Development		1,078,160.00	1,432,450.00

	<b>NOTE</b>	<b>2019 (₦)</b>	<b>2018 (₦)</b>
Office of the Accountant General		2,627,850.00	4,903,223.00
Fiscal Responsibility Commission		96,500.00	88,500.00
Board of Internal Revenue		196,000.00	
Ministry of Commerce and Industry		226,700.00	1,101,900.00
Ministry of Power		44,673,051.90	
Ministry of Solid Minerals		100,000.00	1,015,000.00
Ministry of Works and Transports		366,000.00	1,657,000.00
Ebonyi State Maintenance Agency			60,000.00
Ministry of Culture and Tourism		1,163,250.00	1,241,100.00
Ebonyi State Planning Commission			206,500.00
Ministry of Water Resources		68,150.00	10,589,450.00
Ministry of Special Project		470,000.00	
Ministry of Project Monitoring		550,000.00	
Ministry of Land and Survey		333,000.00	511,000.00
Office of the Surveyor-General		216,400.00	68,400.00
Ministry of Housing & Urban Development		528,500.00	
Judicial Service Commission		2,741,020.00	2,700,000.00
Ministry of Justice		275,140.00	1,335,000.00
High Court of Justice		11,231,730.00	7,367,551.00
Customary Court of Appeal		6,580,000.00	5,250,000.00
Abakaliki Capital Development Board			
Ministry of Education		210,000.00	1,083,500.00
Ebonyi State Universal Basic Education Board			
Secondary Education Board		907,000.00	1,810,650.00
Ebonyi State Scholarship Board		50,000.00	74,800.00
Exam Development Centre		20,000.00	

	NOTE	2019 (₦)	2018 (₦)
Ministry of Health		350,000.00	450,000.00
Ebonyi State Health Management Board		26,000.00	6,600.00
Ministry of Environment		500,000.00	610,000.00
Ministry of Local Government and Chieftaincy Matters		330,000.00	900,000.00
State Sports Council		10,000.00	
Ebonyi State University			
Ebonyi State College of Education		2,875,250.00	
Ebonyi State School of Nursing		,340,575.00	
Ebonyi State School of Health			
Ministry of Youth and Sports		79,000.00	72,300.00
<b>Total</b>		<b>490,571,952.44</b>	<b>442,990,967.28</b>
<b>Note 19 Financial Charges</b>			
Office of the Governor			448,812.14
Office of the Executive Governor			250,000.00
Office of the Secretary to the State Government			
Ministry of Human Capital		2,000.00	
Ministry of Finance and Economic Development			5,000.00
Office of the Accountant- General			
Fiscal Responsibility Commission			500.00
Ebonyi State University			
Ebonyi State College of Education		634,924.00	
Ministry of Education		600,000.00	8,000.00
<b>Total</b>		<b>1,236,924.00</b>	<b>712,312.14</b>
<b>Note 20 Public Debt Charges</b>			
<b>Internal Loan</b>			

	NOTE	2019 ₦	2018₦
Excess Crude Loan		828,898,922.00	850,406,049.50
Salary Bail out Loan		190,983,036.25	69,530,822.40
Agric Loan - CACS1A		13,210,941.01	161,235,127.50
Agric Loan - CACS1		40,414,134.81	
Agric Loan - CACS2B		401,570,854.37	447,818,436.92
CBN Anchor Borrowers			25,466,524.72
<b>Sub Total</b>		<b>1,475,077,888.43</b>	<b>1,554,456,961.04</b>
Foreign Loan		248,232,288.78	440,448,440.03
<b>Sub Total</b>		<b>248,232,288.78</b>	<b>440,448,440.03</b>
<b>Grand Total</b>		<b>1,723,310,177.21</b>	<b>1,994,905,401.07</b>
<b>Note 21 Depreciation/Amortization</b>			
Building	24	1,552,049,788.98	1,227,494,971.26
Infrastructure - Water	24	675,454,091.65	682,918,680.36
Infrastructure - Others	24	4,868,973,232.31	4,646,647,788.85
Plant and Machinery	24	1,070,675,326.68	944,264,343.32
Furniture and Fittings	24	291,413,988.37	308,783,651.61
Motor Vehicle	24	894,379,250.54	719,550,466.80
Biological Assets	48	11,346,720.00	
Office and Other Equipment	24	410,245,097.43	359,881,053.47
Intangible Assets	29	7,983,242.19	4,477,656.25
IT Equipment	24	69,457,081.83	94,922,659.76
<b>Total</b>		<b>9,851,977,819.96</b>	<b>8,988,941,271.66</b>
<b>Note 22 Other Recurrent Expenses by MDAs</b>			
Office of the Executive Governor		216,899,986.50	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Office of the Deputy Governor		77,386,330.00	
Ministry of Internal Security		145,500.00	
Religious and Welfare Matters		582,700,000.00	
Office of the Secretary to the State Government		2,207,652,980.00	
House of Assembly Service Commission		400,000.00	
Ebonyi State House of Assembly		542,886,055.00	
Ministry of Solid Minerals		158,000.00	
Ministry of Information & Orientation		128,632,782.20	
State Emergency Mgt. Agency		900,000.00	
Liaison office Lagos		156,635.00	
Liaison office Abuja		6,603,600.00	
Office of the Auditor General		87,710.00	
Ebonyi State Independent Electoral Commission		98,000.00	
Ministry of Agriculture and Natural Resources		10,754,000.00	
EBADEP		40,000.00	
Ministry of Finance and Economic Development		977,715.00	
Office of the Accountant General		1,068,559,549.24	
Fiscal Responsibility Commission		71,000.00	
Board of Internal Revenue		3,867,570.00	
Ebonyi State Council for Art & Culture		120,000.00	
Office of the Head of Service		332,000.00	
Ebonyi State Tourism Board		150,000.00	
Ministry of Commerce and Industry		118,000.00	
Ministry of Culture and Tourism		339,500.00	
Ministry of Budget & Planning		2,009,500.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
State Civil Service Commission		322,600.00	
State Council on Public Proc		52,550.00	
Ministry of Power		850,000.00	
Ministry of Land & Survey		436,032.00	
Ministry of water Resources		3,450.00	
Ministry of Project Monitoring		50,000.00	
Ministry of Education		605,000.00	
EB Scholarship Board		30,000.00	
State Library Board		80,000.00	
Exam Development Centre		60,000.00	
Agency for Mass Literacy		125,000.00	
Ebonyi State Universal Basic Education Board			
Secondary Education Board		1,097,000.00	
Ministry of Health		12,260,000.00	
Customary Court of Appeal		610,000.00	
Ministry of Justice		3,270,000.00	
High Court of Justice		81,639,924.22	
Ministry of Environment		400,000.00	
Govt Printing Press		237,600.00	
State Newspapers Publishing		178,200.00	
Ebonyi State Broadcasting Corporation		1,800,000.00	
Min of Infrastructure		20,000.00	
Min of Youth & Sports		400,000.00	
State Sports Council		260,000.00	
Min of Housing		188,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Abakaliki Capital Territory		2,000,000.00	
Ministry of Human Capital		137,000.00	
Ebonyi State University		48,947,859.85	
Ebonyi State College of Education		30,047,740.00	
Ebonyi State School of Nursing		783,100.00	
Ebonyi State School of Health		5,854,200.00	
Min of Women Affairs		1,102,000.00	
<b>TOTAL</b>		<b>5,045,893,669.01</b>	
<b>Note 23 Other Recurrent Expenses By Nature</b>			
Refreshment and Meals	23a	134,337,535.00	131,538,568.62
Honorarium and Sitting Allowances	23b	46,480,000.00	22,473,000.00
Publicity and Advertisements	23c	184,967,819.20	354,794,915.10
Medical Expenses	23d	122,859,360.00	2,304,340.00
National Program on Immunization	23e	11,350,000.00	10,000,000.00
Wardrobe Allowances	23f	15,000,000.00	
Postage and Courier Services	23g	1,477,359.35	266,700.00
Welfare Packages	23h	2,104,914,523.08	2,901,231,103.55
Subscription to Professional Bodies	23i	100,000.00	165,000.00
Special Day Celebrations	23j	377,180,000.00	416,171,450.00
Sporting Activities	23k	20,307,144.00	37,857,345.45
FAAC Processing Expenses		0.00	
Annual Budget Expenses	23l	3,847,720.00	186,178,300.00
Agric Related Programme Expenses	23m	946,500.00	799,248,902.00
Expatriate Allowances	23n	9,357,000.00	17,083,900.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Gender Related Expenses	23o	57,500.00	645,600.00
Foreign Scholarship Scheme		0.00	
Government Donations	23p	220,048,555.00	1,948,988,326.00
Mother and Child Initiative	23q	22,600,000.00	10,000,000.00
Common Services (Committees)	23r	471,230,950.00	252,382,318.00
Government House Upkeep	23s	111,618,093.50	138,490,695.88
State Youth Empowerment		0.00	80,600,000.00
Stabilization fund charges		0.00	378,336,109.19
Recruitment and Appointment	23t	12,042,291.50	1,720,200.00
Contingency Fund	23u	1,067,854,549.24	1,410,000.00
Service School Fees	23v	615,000.00	-
Counterpart Funding		0.00	10,000,000.00
Recess Allowance		0.00	3,250,480.00
Overhead Subventions to Parastatals	23w	46,803,118.00	30,752,200.00
Founding Father's Upkeep		0.00	150,000.00
Medical Expenses - International	23x	59,898,651.14	10,000,000.00
<b>Total</b>		<b>5,045,893,669.01</b>	<b>10,680,063,945.92</b>
<b>Note 23a Refreshment and Meals</b>			
Ebonyi State School of Health		1,630,000.00	
Ebonyi State University		250,000.00	
Ebonyi State College of Education		781,100.00	
Office of the Executive Governor		48,632,415.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Office of the Deputy Governor		33,037,210.00	
Ministry of Internal Security		5,500.00	
Office of the Secretary to the State Government		3,550,000.00	
House of Assembly Service Commission		100,000.00	
Ebonyi State House of Assembly		39,000,000.00	
Ministry of Solid Minerals		109,500.00	
Liaison office Lagos		55,335.00	
Office of the Auditor General		44,710.00	
Ebonyi State Independent Electoral Commission		58,000.00	
Ministry of Agriculture and Natural Resources		140,000.00	
Ministry of Finance and Economic Development		139,815.00	
Office of the Accountant General		680,000.00	
Board of Internal Revenue		1,107,570.00	
Office of the Head of Service		212,000.00	
Ministry of Commerce and Industry		88,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Culture and Tourism		63,000.00	
Ministry of Budget & Planning		600,500.00	
Ministry of Land & Survey		40,000.00	
Ministry of Education		330,000.00	
Ministry of Health		350,000.00	
Customary Court of Appeal		610,000.00	
Ministry of Justice		20,000.00	
High Court of Justice		2,181,880.00	
Ministry of Environment		400,000.00	
Min of Women Affairs		121,000.00	
<b>TOTAL</b>		<b>134,337,535.00</b>	
<b>Note 23b Honorarium and Sitting Allowances</b>			
Ebonyi State House of Assembly		42,960,000.00	
Ministry of Solid Minerals			
Ministry of Information & Orientation		3,000,000.00	
State Emergency Mgt Agency			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Finance and Economic Development		230,000.00	
Office of the Accountant General			
Fiscal Responsibility Commission			
Board of Internal Revenue		250,000.00	
Ministry of Budget & Planning			
Min of Housing		40,000.00	
Abakaliki Capital Territory			
Ministry of Human Capital			
Min of Women Affairs			
<b>TOTAL</b>		<b>46,480,000.00</b>	
<b>Note 23c Publicity and Advertisements</b>			
Ebonyi State School of Nursing			
Ebonyi State School of Health			
Ebonyi State University		20,000,000.00	
Ebonyi State College of Education		335,000.00	
Office of the Executive Governor		33,315,005.00	
Office of the Deputy Governor			
Ministry of Internal Security		140,000.00	
Office of the Secretary to the State Government		5,000,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
House of Assembly Service Commission			
Ebonyi State House of Assembly			
Ministry of Solid Minerals		35,000.00	
Ministry of Information & Orientation		124,982,782.20	
State Emergency Mgt. Agency			
Liaison office Lagos			
Liaison office Abuja			
Office of the Auditor General			
Ebonyi State Independent Electoral Commission			
Ministry of Agriculture and Natural Resources		77,000.00	
EBADEP			
Ministry of Finance and Economic Development		85,000.00	
Office of the Accountant General			
Fiscal Responsibility Commission			
Board of Internal Revenue		60,000.00	
Ebonyi State Council for Art & Culture			
Office of the Head of Service			
Ebonyi State Tourism Board			
Ministry of Commerce and Industry			
Ministry of Culture and Tourism		161,500.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Budget & Planning		5,000.00	
State Civil Service Commission		158,000.00	
State Council on Public Proc			
Ministry of Power			
Ministry of Land & Survey		393,032.00	
Ministry of Human Capital		137,000.00	
Min of Women Affairs		83,500.00	
<b>TOTAL</b>		<b>184,967,819.20</b>	
<b>Note 23d Medical Expenses</b>			
Ebonyi State College of Education		20,000.00	
Office of the Executive Governor		1,984,560.00	
Office of the Deputy Governor			
Ebonyi State House of Assembly		90,000,000.00	
Liaison office Lagos		54,800.00	
Ministry of Justice			
High Court of Justice		30,800,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>TOTAL</b>		<b>122,859,360.00</b>	
<b>Note 23e National Program on Immunization</b>			
Ministry of Health		11,350,000.00	
<b>Total</b>		<b>11,350,000.00</b>	
<b>Note 23f Wardrobe Allowances</b>			
Ebonyi State House of Assembly		15,000,000.00	
<b>Total</b>		<b>15,000,000.00</b>	
<b>Note 23g Postage and Courier Services</b>			
Ebonyi State School of Nursing			
Ebonyi State School of Health		155,200.00	
Ebonyi State University		1,127,194.35	
Ebonyi State College of Education			
Office of the Executive Governor		17,115.00	
Office of the Deputy Governor			
Ministry of Internal Security			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Office of the Secretary to the State Government		20,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly			
Ministry of Solid Minerals		3,500.00	
Ministry of Information & Orientation			
State Emergency Mgt. Agency			
Liaison office Lagos		8,000.00	
Liaison office Abuja		20,000.00	
Office of the Auditor General		3,000.00	
Ebonyi State Independent Electoral Commission			
Ministry of Agriculture and Natural Resources		60,000.00	
EBADEP			
Ministry of Finance and Economic Development		25,900.00	
Office of the Accountant General			
Fiscal Responsibility Commission		21,000.00	
Ministry of Land & Survey		3,000.00	
Ministry of water Resources		3,450.00	
Ministry of Project Monitoring			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Education		10,000.00	
Min of Women Affairs			
<b>TOTAL</b>		<b>1,477,359.35</b>	
<b>Note 23h Welfare Packages</b>			
Ebonyi State School of Nursing		203,700.00	
Ebonyi State School of Health		1,000,000.00	
Ebonyi State University			
Religious and Welfare Matters		582,700,000.00	
Office of the Executive Governor			
Office of the Deputy Governor		10,320,150.00	
Ministry of Internal Security			
Office of the Secretary to the State Government		1,451,068,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		21,580,000.00	
Ministry of Solid Minerals			
Ministry of Information & Orientation			
Office of the Auditor General		23,000.00	
Ebonyi State Independent Electoral Commission			

Ministry of Agriculture and Natural Resources			
EBADEP			
Ministry of Finance and Economic Development		272,000.00	
Office of the Accountant General			
Fiscal Responsibility Commission			
Board of Internal Revenue		2,190,000.00	
Ministry of Culture and Tourism		40,000.00	
Ministry of Budget & Planning		1,254,000.00	
High Court of Justice		34,263,673.08	
Ministry of Environment			
<b>TOTAL</b>		<b>2,104,914,523.08</b>	
<b>Note 23i Subscription to Professional Bodies</b>			
Office of the Executive Governor		100,000.00	
<b>TOTAL</b>		<b>100,000.00</b>	
<b>Note 23j Special Day Celebrations</b>			
Ebonyi State College of Education			
Office of the Executive Governor		9,775,000.00	
Office of the Deputy Governor			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ministry of Internal Security			
Office of the Secretary to the State Government		253,405,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		114,000,000.00	
<b>TOTAL</b>		<b>377,180,000.00</b>	
<b>Note 23k Sporting Activities</b>			
Ebonyi State University		20,307,144.00	
<b>TOTAL</b>		<b>20,307,144.00</b>	
<b>Note 23l Annual Budget Expenses</b>			
Ebonyi State School of Nursing		305,000.00	
Ebonyi State School of Health			
Ebonyi State University		800,000.00	
Ebonyi State College of Education			
Office of the Executive Governor			
Office of the Deputy Governor		400,000.00	
Ministry of Internal Security			
Office of the Secretary to the State Government			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
House of Assembly Service Commission		300,000.00	
Ebonyi State House of Assembly			
Ministry of Solid Minerals		10,000.00	
Ministry of Information & Orientation		650,000.00	
State Emergency Mgt. Agency			
Liaison office Lagos		38,500.00	
Liaison office Abuja		83,600.00	
Office of the Auditor General		17,000.00	
Ebonyi State Independent Electoral Commission		40,000.00	
Ministry of Agriculture and Natural Resources			
EBADEP			
Ministry of Finance and Economic Development		25,000.00	
Office of the Accountant General		25,000.00	
Fiscal Responsibility Commission		50,000.00	
Board of Internal Revenue			
Ebonyi State Council for Art & Culture			
Office of the Head of Service		120,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Ebonyi State Tourism Board			
Ministry of Commerce and Industry		30,000.00	
Ministry of Culture and Tourism		75,000.00	
Ministry of Budget & Planning		150,000.00	
State Civil Service Commission		76,070.00	
State Council on Public Proc		52,550.00	
Ministry of Project Monitoring		50,000.00	
Ministry of Education		90,000.00	
EB Scholarship Board		30,000.00	
State Library Board			
Exam Development Centre			
Agency for Mass Literacy			
Ebonyi State Universal Basic Education Board			
Secondary Education Board		32,000.00	
Ministry of Health		200,000.00	
Customary Court of Appeal			
Ministry of Justice		50,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
High Court of Justice			
Ministry of Environment			
GOVT PRINTING PRESS			
State Newspapers Publishing			
EBBC			
Min of Infrastructure		20,000.00	
Min of Youth & Sports			
State Sports Council			
Min of Housing		88,000.00	
Abakaliki Capital Territory			
Ministry of Human Capital			
Min of Women Affairs		40,000.00	
<b>TOTAL</b>		<b>3,847,720.00</b>	
<b>Note 23m Agric Related Programme Expenses</b>			
Ebonyi State University		946,500.00	
<b>TOTAL</b>		<b>946,500.00</b>	
<b>Note 23n Expatriate Allowances</b>			
Ministry of Agriculture and Natural Resources		9,357,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>TOTAL</b>		<b>9,357,000.00</b>	
<b>Note 23o Gender Related Expenses</b>			
Min of Women Affairs		57,500.00	
<b>TOTAL</b>		<b>57,500.00</b>	
<b>Note 23p Government Donations</b>			
Ebonyi State School of Nursing			
Ebonyi State School of Health			
Ebonyi State University		677,000.00	
Ebonyi State College of Education		7,131,000.00	
Office of the Executive Governor			
Office of the Deputy Governor		5,000,000.00	
Ministry of Internal Security			
Office of the Secretary to the State Government		181,244,500.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		24,876,055.00	
Ministry of Agriculture and Natural Resources		1,120,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>TOTAL</b>		<b>220,048,555.00</b>	
<b>Note 23q Mother and Child Initiative</b>			
OFFICE OF THE EXECUTIVE GOVERNOR		22,600,000.00	
<b>TOTAL</b>		<b>22,600,000.00</b>	
<b>Note 23r Common Services (Committees)</b>			
EBONYI STATE SCHOOL OF NURSING		131,000.00	
EBONYI STATE SCHOOL OF HEALTH		703,000.00	
EBONYI STATE UNIVERSITY			
EBONYI STATE COLLEGE OF EDUCATION		4,420,550.00	
OFFICE OF THE EXECUTIVE GOVERNOR			
OFFICE OF THE DEPUTY GOVERNOR		1,350,000.00	
MINISTRY OF INTERNAL SECURITY			
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		263,776,400.00	
HOUSE OF ASSEMBLY SERVICE COMMISSION			
EBONYI STATE HOUSE OF ASSEMBLY		194,150,000.00	
LIAISON OFFICE ABUJA		6,500,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		200,000.00	
<b>TOTAL</b>		<b>471,230,950.00</b>	
<b>Note 23s Government House Upkeep</b>			
OFFICE OF THE EXECUTIVE GOVERNOR		83,019,123.50	
OFFICE OF THE DEPUTY GOVERNOR		27,278,970.00	
EBONYI STATE HOUSE OF ASSEMBLY		1,320,000.00	
<b>TOTAL</b>		<b>111,618,093.50</b>	
<b>Note 23t Recruitment and Appointment</b>			
EBONYI STATE SCHOOL OF NURSING		143,400.00	
EBONYI STATE SCHOOL OF HEALTH		2,366,000.00	
EBONYI STATE UNIVERSITY		4,840,021.50	
EBONYI STATE COLLEGE OF EDUCATION		844,340.00	
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		3,500,000.00	
FISCAL RESPONSIBILITY COMMISSION			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
BOARD OF INTERNAL REVENUE		260,000.00	
STATE CIVIL SERVICE COMMISSION		88,530.00	
<b>TOTAL</b>		<b>12,042,291.50</b>	
<b>Note 23u Contingency Fund</b>			
OFFICE OF THE ACCOUNTANT GENERAL	<b>23ui</b>	1,067,854,549.24	
<b>TOTAL</b>		<b>1,067,854,549.24</b>	
<b>Note 23ui Contingency Fund (Recurrent Expenditure)</b>			
TRAVELING AND TRANSPORTS		7,220,630.00	
MATERIAL AND SUPPLIES		43,976,500.00	
MAINTENANCE SERVICES		7,753,000.00	
TRAINING AND CAPACITY BUILDING		6,738,250.00	
CONSULTING AND PROFESSIONAL SERVICES		53,086,157.00	
FINANCE CHARGES		50,000.00	
REFRESHMENT AND MEALS		12,362,000.00	
HONORARIUM AND SITTING ALLOWANCES		291,095,929.76	
PUBLICITY AND ADVERTISEMENTS		15,826,254.40	
MEDICAL EXPENSES		24,819,150.00	
WELFARE PACKAGES		2,036,405.00	
SECURITY AND SAFETY SERVICES		3,500,000.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
GOVERNMENT DONATIONS		223,143,773.08	
ANNUAL BUDGET EXPENSES		239,000.00	
MOTHER AND CHILD INITIATIVE		24,453,500.00	
COMMON SERVICES (COMMITTEES)		351,554,000.00	
<b>Total</b>		<b>1,067,854,549.24</b>	
<b>Note 23v Service School Fees</b>			
MINISTRY OF EDUCATION		615,000.00	
<b>TOTAL</b>		<b>615,000.00</b>	
<b>Note 23w Overhead Subventions to Parastatals</b>			
EBONYI STATE COLLEGE OF EDUCATION		16,501,750.00	
OFFICE OF THE EXECUTIVE GOVERNOR		16,456,768.00	
MINISTRY OF INTERNAL SECURITY			
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		1,598,800.00	
MINISTRY OF INFORMATION & ORIENTATION			
STATE EMERGENCY MGT. AGENCY		900,000.00	
EBADEP		40,000.00	
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT			

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
EBONYI STATE COUNCIL FOR ART & CULTURE		120,000.00	
OFFICE OF THE HEAD OF SERVICE			
EBONYI STATE TOURISM BOARD		150,000.00	
MINISTRY OF COMMERCE AND INDUSTRY			
MINISTRY OF POWER		850,000.00	
MINISTRY OF EDUCATION		175,000.00	
EB SCHOLARSHIP BOARD			
STATE LIBRARY BOARD		80,000.00	
EXAM DEVELOPMENT CENTRE		60,000.00	
AGENCY FOR MASS LITERACY		125,000.00	
EBONYI STATE UNIVERSAL BASIC EDUCATION BOARD			
SECONDARY EDUCATION BOARD		450,000.00	
MINISTRY OF HEALTH		360,000.00	
CUSTOMARY COURT OF APPEAL			
MINISTRY OF JUSTICE		3,200,000.00	
GOVT PRINTING PRESS		237,600.00	

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
STATE NEWSPAPERS PUBLISHING		178,200.00	
EBBC		1,800,000.00	
MIN OF INFRASTRUCTURE			
MIN OF YOUTH & SPORTS		400,000.00	
STATE SPORTS COUNCIL		260,000.00	
MIN OF HOUSING		60,000.00	
ABAKALIKI CAPITAL TERRITORY		2,000,000.00	
MINISTRY OF HUMAN CAPITAL			
MIN OF WOMEN AFFAIRS		800,000.00	
<b>TOTAL</b>		<b>46,803,118.00</b>	
<b>Note 23x Medical Expenses - International</b>			
EBONYI STATE COLLEGE OF EDUCATION		14,000.00	
OFFICE OF THE EXECUTIVE GOVERNOR		1,000,000.00	
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		44,490,280.00	
HIGH COURT OF JUSTICE		14,394,371.14	
<b>TOTAL</b>		<b>59,898,651.14</b>	

## Note 24 Property, Plants and Equipment as at 31<sup>st</sup> December, 2019

Descriptions	Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Constructions	IT Equipment	Total
	N	N	N	N	N	N	N	N	N	N
Opening bal. 1/1/19	39,689,004,070.61	12,975,454,926.80	88,286,307,988.12	5,350,831,278.82	977,814,896.75	2,878,201,867.18	925,408,423.20	36,725,607,002.08	221,486,206.10	188,030,116,659.67
Reclassified	4,973,645,350.00	184,382,745.50	3,486,150,250.00					(8,644,178,345.50)		
Additions	7,072,343,545.25	349,244,160.79	5,607,006,408.06	1,787,004,232.36	236,410,054.79	1,593,694,385.50	539,752,639.03	21,850,818,178.49	10,037,400.00	39,046,311,004.27
<b>Total</b>	<b>51,734,992,965.86</b>	<b>13,509,081,833.09</b>	<b>97,379,464,646.18</b>	<b>7,137,835,511.18</b>	<b>1,214,224,951.54</b>	<b>4,471,896,252.68</b>	<b>1,465,161,062.23</b>	<b>49,932,246,835.07</b>	<b>231,523,606.10</b>	<b>227,076,427,663.94</b>
Depreciation	1,552,049,788.98	675,454,091.65	4,868,973,232.31	1,070,675,326.68	291,413,988.37	894,379,250.54	410,245,097.43	0.00	69,457,081.83	9,832,647,857.78
Written Down Value 31/12/19	<b>50,182,943,176.89</b>	<b>12,833,627,741.44</b>	<b>92,510,491,413.87</b>	<b>6,067,160,184.50</b>	<b>922,810,963.17</b>	<b>3,577,517,002.15</b>	<b>1,054,915,964.81</b>	<b>49,932,246,835.07</b>	<b>162,066,524.27</b>	<b>217,243,779,806.16</b>

	NOTE	2019	2018
		N	N
<b>Note 25 Cash and Cash Equivalents</b>			
MINISTRY OF POWER AND ENERGY		108,119,473.91	125,817,429.99
COLLEGE OF NURSING UBURU		3,354,438.00	2,105,498.50
HIGH COURT		3,465,402.00	17,436.40
LIBRARY BOARD		349.05	3,159.10
CULTURE & TOURISM		9,547,689.01	1,108,195.70
ARTS & CULTURE		1,025.82	2,431.82
SURVEYOR GENERAL'S OFFICE		151,107.18	1,875.78
MINISTRY OF WATER RESOURCES		25,072,914.61	4,079,521.08
MINISTRY OF YOUTH AND SPORTS		11,912.50	8,845,556.32
EBONYI STATE SPORTS COUNCIL		1,596.01	
EBONYI STATE JUDICIAL SERVICE COMMISSION			54,952.70

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
MINISTRY OF LANDS & SURVEY		54,626,249.71	172,583,560.64
EBONYI STATE TOURISM BOARD		1,054.58	5,316.58
MINISTRY OF SPECIAL PROJECTS		14,054,770.81	7,027,311.00
SCHOLARSHIP BOARD			10,542.82
EXAMINATION DEVELOPMENT CENTER		75,724.51	6,223,519.95
SSG'S OFFICE		60,042,611.71	394,720.85
EB - CSDA		3,623.99	52,136,551.55
OFFICE OF THE GOVERNOR, GOVT. HOUSE		14,787,834.51	92,105,803.79
ACTDB		25,909.27	184,062.61
MINISTRY OF PROJECT MONITORING & EVALUATION			231,775,111.58
MINISTRY OF JUSTICE			10,570.74
AGENCY FOR MASS LIT.		7,270.01	16,883.23
MINISTRY OF HEALTH		1,546.83	3,244.74
MINISTRY OF WOMEN AFFAIRS		4,456.88	194.38
HOSPITAL MANAGEMENT BOARD		3,263,034.92	6,970,136.73
EBONYI INVEST. & PROPERTY CO.			4,092,860.20
CIVIL SERVICE COMMISSION		1,031.40	11,289.88
LOCAL GOVERNMENT SERVICE COMMISSION		10,913.04	11,397.04
HOUSE OF ASSEMBLY SERVICE COMMISSION		300,955.21	2,762.87
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS		4,369.58	205.87
EBADep		69,340.95	40,117.99
MIN. OF AGRICULTURE & NATURAL RESOURCES		2,835,374.87	2,019,142.68
EBONYI STATE FERTILIZER COMPANY LTD		78,280,542.18	
MINISTRY OF WORKS & TRANSPORT		12,938,510.89	64,718,494.36
EBROMA		105,604.16	3,133,098.56

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
HOUSING DEVELOPMENT CORPERATION			34,490.22
OFFICE OF THE HEAD OF SERVICE		521,463.07	13,572.64
PSU-MDG/CGS			410,611.19
MINISTRY OF INTERNAL SECURITY		37,098.50	1,776,038.00
MINISTRY OF ENVIRONMENT EBS		12,054.00	3,678,502.00
MINISTRY OF INFRASTRUCTURE		4,705.91	
SCHOOL OF HEALTH EZZAMGBO		244,632.65	209,614.41
MINISTRY OF HOUSING & URBAN		245,178,681.88	
EBONYI STATE UNIVERSITY		405,156,684.75	440,068,269.86
EBONYI STATE COLLEGE OF EDUCATION		244,011,026.59	312,593,183.77
MINISTRY OF COMMERCE & INDUSTRY		148.56	7,992,625.69
EBONYI STATE PLANNING COMMISSION			740.30
EBONYI STATE IND. ELECTORAL COMMISSION		930.68	4,086,493.88
MINISTRY OF SOLID MINERAL		38,404.03	370.55
WOMEN DEVELOPEMENT CENTRE		77,158.61	10,337.61
OFFICE SSA ON RELIG/WELF. MATT.		2,874,684.64	274,161,499.31
EBS HOUSE ASSEMBLY		347,442.48	1,215,118.05
DEPUTY GOVERNORS OFFICE		64,000,738.23	549.25
GOVERNMENT PRINTING PRESS		438.54	4,220.17
EBONYI STATE RURAL(EBSRUWASSA)			10,746.29
EBSEMA		65,334.98	62,526.53
MINISTRY OF ECON. EMPOWERMENT			1,510,170.13
FISCAL RESPONSIBILITY		9,867.39	5,307.72
MINISTRY OF FINANCE & ECO., DEV.		4,689.33	4,756,573.34
MINISTRY OF FINANCE INCORPORATED		24,272,847.09	

	NOTE	2019	2018
		₦	₦
MINISTRY OF EDUCATION		4,402.48	4,941.94
SUBEB		1,014,786,473.55	1,068,338,147.86
SECONDARY EDUCATION BOARD		8,442.76	10,674.47
MINISTRY OF INFORMATION		16,176.95	1,254.70
EBBC		450,613.39	3,545,640.51
EBS SPORTS COUNCIL			
NEWSPAPERS & PUBLISHING CO		49,285.39	38,470.86
FADAMA III		637.69	500,492.89
CUSTOMARY COURT		6,143.55	30,205.23
EBONYI STATE AUDIT		4,286.00	2,902,126.90
EBONYI STATE BOARD OF INTERNAL REVENUE		5,601,734.39	71,594.13
STATE COUNCIL ON PUBLIC PROCUREMENT		2,839.13	
OFFICE OF THE ACCOUNTANT GENERAL		4,750,185,100.09	(1,041,053,391.36)
EBSG ADP- IITA PROJECT			
EBONYI STATE HEALTH INSURANCE		45,924,486.00	
GRANTS AND DONOR AGENCY			16,148,945.00
EBOTRANS		461,248.17	8,470,802.93
PRIMARY HEALTH CARE DEV. AGENCY		112,321.14	1,985.73
CHRISTIAN PILGRIM BOARD		71,402,955.80	73,672,506.58
LIASON OFFICE ABUJA		4,469,040.49	(3,125,775.04)
LIASON OFFICE LAGOS		1,776.77	7,790.63
<b>TOTAL CASH HELD BY MDAs</b>		<b>7,271,513,633.75</b>	<b>5,822,029,355.98</b>
SUB-TREASURY OHAOZARA			0.00
SUB-TREASURY OWUTU EDDA			0.00
SUB-TREASURY ONICHA			0.00

	NOTE	2019	2018
		₦	₦
SUB-TREASURY ISHIELU			0.00
SUB-TREASURY AFIKPO			0.00
SUB-TREASURY ABAKALIKI		140,579,241.57	876,329,520.16
ISHIAGU SUB-TREASURY			0.00
SUB-TREASURY ONUKEKE			0.00
SUB-TREASURY OBIOZARA			0.00
SUB-TREASURY IKWO			0.00
<b>Sub Total Cash Held by Treasuries</b>		<b>140,579,241.57</b>	<b>876,329,520.16</b>
<b>Sub Total - Banks and Treasury</b>		<b>7,412,092,875.32</b>	<b>6,698,358,876.14</b>
<b>Fixed Deposits</b>			
Zenith Bank Plc			-
UBA Plc		16,637,170,556.82	6,979,248,429.12
FIRST BANK PLC			1,000,000,000.00
<b>Sub Total - Fixed Deposits</b>		<b>16,637,170,556.82</b>	<b>7,979,248,429.12</b>
<b>Total Cash and Cash Equivalent</b>		<b>24,049,263,432.14</b>	<b>14,675,081,456.92</b>
<b>Note 26 Receivables</b>			
Statutory Allocations		3,247,225,445.20	3,053,867,992.14
Value Added Tax		1,073,504,280.49	966,107,657.92
Exchange rate gain		6,619,433.11	5,507,298.84
Excess Crude			38,092,677.34
Interest on Fixed Deposits		310,490,337.42	49,315,068.49
<b>Total</b>		<b>4,637,839,496.22</b>	<b>4,112,890,694.73</b>

	NOTE	2019	2018
		₦	₦
<b>Note 27 Short Term Loan</b>			
Ebonyi State Fertilizer Blending Company			30,662,500.00
Ebonyi State Rice World			150,000,000.00
Agric Loan - 13 Local Govt Areas		871,825,000.00	
<b>Total</b>		<b>871,825,000.00</b>	<b>212,662,500.00</b>
<b>Note 28 Financial Assets</b>			
FIRST BANK		3,009,000.00	50,798,670.75
FIDELITY BANK		3,287,359.50	8,611,134.00
STERLING BANK		5,215,935.27	5,098,824.69
UNION BANK			359,800.50
FCMB			13.52
DIAMOND BANK			7,590,000.00
ZENITH BANK		123,108,750.00	31,988,801.15
ACCESS BANK		38,017,090.00	1,871,484.05
UAC			50,577,419.50
UNILEVER			39,263,734.00
ROYAL EXCHANGE ASSURANCE			2,235,334.50
EMMENITE			4,000,756.00
PZ			21,629,993.80
LAFARGE PLC (ASHAKA CEMENT)		10,128,232.80	29,324,350.00
CAPL			91,217.60
MRS			5,810,815.92
NESTLE			451,500.00
GTB		3,118,500.00	

	NOTE	2019	2018
		₦	₦
GUINNESS			22,274,000.00
OANDO		34,114.50	20,673.60
CADBURY			17,321.50
NBL			49,147,680.00
WAPCO			
WAPIC			
FORTE		7,962,552.00	611,160.00
WESTMINSTER DREDGING			408,576.00
NEIMETH INT PHARM			11,125,000.00
GSK			72,538.00
MOBIL			114,240.00
ANAMMCO			15,417,360.00
ALEX			32,459,539.09
EBSU MICROFINANCE			5,000,000.00
<b>Sub Total-Shares invest.</b>		<b>193,881,534.07</b>	<b>396,371,938.17</b>
Civil Servants Agric Loan:			
Opening Balance		2,796,000,000.00	
Addition in the Year			2,796,000,000.00
Principal Received		(289,782,362.18)	
<b>Sub Total-Civil Servants Agric Loan.</b>		<b>2,506,217,637.82</b>	<b>2,796,000,000.00</b>
<b>Total</b>		<b>2,700,099,171.89</b>	<b>3,192,371,938.17</b>
<b>Note 29 Intangible Assets</b>			
Opening Balance		13,432,968.75	7,910,625.00
Addition for the year		18,500,000.00	10,000,000.00

	NOTE	2019	2018
		₦	₦
		<b>31,932,968.75</b>	<b>17,910,625.00</b>
Amortisation		(7,983,242.19)	(4,477,656.25)
<b>Written Down Value</b>		<b>23,949,726.56</b>	<b>13,432,968.75</b>
<b>Note 30 Payables</b>			
<b>Employee Compensation</b>			
Salary Arrears			1,742,769,879.70
Furniture Allowance			
Severance Allowance		103,430,997.26	
<b>Sub Total</b>		<b>103,430,997.26</b>	<b>1,742,769,879.70</b>
<b>Public Debt Charges</b>			
Foreign Loan		21,841,932.74	
Salary Bail out		4,382,735.60	
Excess Crude		67,282,689.66	
Agric Loan - CACS1		20,049,901.78	
Agric Loan - CACS2		31,526,153.79	
<b>Sub Total</b>		<b>145,083,413.56</b>	
<b>Total</b>		<b>248,514,410.82</b>	
<b>Note 31 Pension and Gratuity</b>			
Gratuity		343,232,254.99	343,232,254.99
Pension		425,603,357.63	
		<b>768,835,612.62</b>	<b>343,232,254.99</b>
This represents the arrears of Gratuity the EBSG is committed to pay within the next 12 months			

	NOTE	2019	2018
		₦	₦
<b>Note 32 Financial Liabilities</b>			
Foreign Loan		248,232,288.78	440,448,440.03
Salary Bail out		17,654,453.18	24,247,596.87
Excess Crude		249,307,758.82	56,639,135.41
Agric Loan - CACS1		528,134,884.12	115,143,038.38
Agric Loan - CACS2		606,871,653.07	647,956,051.56
Budget Support		1,830,806,152.92	
<b>Total Financial Liabilities</b>		<b>3,481,007,190.90</b>	<b>1,284,434,262.25</b>
<b>Note 33 Pension and Gratuity</b>			
Pension			393,668,734.03
Gratuity		6,701,645,455.86	2,364,615,352.09
<b>Total</b>		<b>6,701,645,455.86</b>	<b>2,758,284,086.12</b>
This represents the arrears of Pension & Gratuity the EBSG is committed to pay after the next 12 months			
<b>Note 34 Financial Liabilities</b>			
<b>Internal Loans</b>			
Salary Bail out		3,660,907,232.48	3,762,734,693.81
Excess Crude		8,868,331,856.71	7,658,878,745.31
Agric Loan - CACS1		2,752,057,006.42	701,961,030.20
Agric Loan - CACS2		2,265,333,491.51	4,578,869,850.31
Contracts Retention Arrears		2,500,000,000.00	2,480,500,000.00
Other Judgement Debt		185,062,990.50	
Budget Support		15,699,373,244.36	17,569,000,000.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>Sub Total</b>		<b>35,931,065,821.97</b>	<b>36,751,944,319.63</b>
<b>Foreign Loan</b>			
Ebonyi State -HIV/AIDS Programme-IDA		910,873,483.44	1,031,011,191.64
Ebonyi State- Health System Development -IDA		901,099,768.72	1,016,769,689.49
Ebonyi State-Community Based Urban Dev. Project -IDA		4,820,805,525.26	5,427,750,236.09
Ebonyi State -Universal Basic Education-IDA		954,562,318.02	1,032,450,379.88
Ebonyi State -Community Based Poverty Reduction-IDA		1,106,077,331.50	1,249,547,344.18
Ebonyi State - Community and Social Dev. Project		1,421,123,887.98	1,609,420,932.24
Ebonyi State Third National FADAMA Dev. Project		1,786,115,401.60	2,027,610,381.61
Ebonyi State Health System Dev. Project (Addtn. Financing)		474,653,313.76	537,808,906.38
Ebonyi State-Second HIV/AIDS Program Dev. Project		684,583,814.10	781,919,546.34
Ebonyi State-Nigeria Erosion and Watershed Mgt. Project		8,193,762,191.10	7,170,539,882.02
<b>Sub Total</b>		<b>21,253,657,035.48</b>	<b>21,884,828,489.87</b>
<b>Total Financial Liabilities</b>		<b>57,184,722,857.45</b>	<b>58,636,772,809.50</b>
N/B: US Dollar Exchange Rate used as at 31st December, 2019 is N326 = \$1 (From DMO Office 27/05/2020)			
<b>Note 35 Net Assets/Equity</b>			
Accumulated Surplus		101,584,725,901.03	65,947,058,085.40
Reserves		79,602,692,084.28	79,573,986,440.27
<b>Total</b>		<b>181,187,417,985.31</b>	<b>145,521,044,525.68</b>
<b>Note 36 Statutory Allocations</b>			
Statutory Allocations from Federation Account		36,837,879,240.76	38,040,875,187.02
Exchange Rate Gain		67,249,954.20	902,575,077.06

	NOTE	2019	2018
		₦	₦
Excess Crude		132,276,331.81	458,614,880.52
Forex Equalization	2e	268,256,553.94	168,745,112.04
Excess Bank Charges Refund		104,696,189.63	86,122,025.87
Paris Club Refund		5,708,050,001.65	7,662,396,899.26
Derivative		39,828,184.00	
Federal Govt Recovery		11,062,854.95	
Augmented Fund Distribution		109,688,362.89	
Gross Allocation		47,715,710.26	
<b>Total</b>		<b>43,326,703,384.09</b>	<b>47,319,329,181.77</b>
<b>Note 37 Share of Value Added Tax</b>			
VAT Allocation from Federation Account		10,991,706,236.23	10,215,563,508.52
<b>Note 38 Internally Generated Revenue</b>			
Tax Revenue		5,258,402,784.36	4,324,072,625.98
<b>Tax Revenue Sub Total</b>		<b>5,258,402,784.36</b>	<b>4,324,072,625.98</b>
Licences		224,974,622.11	162,169,335.00
Fines		12,979,831.71	3,523,210.00
Fees		3,539,963,076.09	1,000,548,976.00
Sales		639,181,459.53	289,100.00
Earnings		82,616,731.00	607,344,356.92
Reimbursements		48,292,567.04	16,000.00
Rent		17,112,780.00	11,092,000.00
<b>Non-Tax Revenue Sub Total</b>		<b>4,565,121,067.48</b>	<b>1,784,982,977.92</b>
Dividend - Ebonyi Invest. & Property Co. Ltd		17,332,799.60	19,933,962.90

	NOTE	2019	2018
		₦	₦
<b>Investment Income Sub Total</b>		<b>17,332,799.60</b>	<b>19,933,962.90</b>
Interest Earned	47	1,132,367,637.07	1,369,577,631.07
<b>Interest Earned Sub Total</b>		<b>1,132,367,637.07</b>	<b>1,369,577,631.07</b>
Transfer from Other Govt Entities		9,304,733,019.19	1,000.00
<b>Other Revenue Sub Total</b>		<b>9,304,733,019.19</b>	<b>1,000.00</b>
<b>Total</b>		<b>20,277,957,307.70</b>	<b>7,498,568,197.87</b>
<b>Note 39 Salaries and Wages</b>			
Employee Compensation 1/1/2019		0.00	79,541,000.00
Reported in the statement of Financial Performance		11,926,116,280.16	11,345,328,751.21
Employee Compensation (Prepayment) 1/1/2019			0.00
Employee Compensation 31/12/2019			0.00
<b>TOTAL FOR CASHFLOW</b>		<b>11,926,116,280.16</b>	<b>11,207,677,167.58</b>
<b>Note 40 Overhead Cost</b>			
Traveling and Transports		547,391,382.97	763,822,028.65
Utilities - General		74,183,251.66	117,128,582.74
Material and Supplies		325,367,703.00	154,615,637.14
Maintenance Services		566,735,304.86	873,011,081.93
Training and Capacity Building		86,043,020.00	6,002,518.00
Consulting and Professional Services		150,340,378.00	2,685,937,240.37
Fuelling and Lubricants		490,571,952.44	254,975,400.00
Finance Charges		1,236,924.00	442,995,003.28
Refreshment and Meals		134,337,535.00	131,538,568.62
Honorarium and Sitting Allowances		46,480,000.00	22,473,000.00

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
Publicity and Advertisements		184,967,819.20	354,794,915.10
Medical Expenses		122,859,360.00	2,304,340.00
Wardrobe Allowances		11,350,000.00	
Postage and Courier Services		1,477,359.35	266,700.00
Welfare Packages		2,104,914,523.08	2,901,231,103.55
Subscription to Professional Bodies		100,000.00	165,000.00
Special Day Celebrations		377,180,000.00	416,171,450.00
Sporting Activities		20,307,144.00	37,857,345.45
FAAC Processing Expenses		0.00	
Annual Budget Expenses		3,847,720.00	186,178,300.00
Expatriate Allowances		9,357,000.00	17,083,900.00
Gender Related Expenses		57,500.00	645,600.00
Foreign Scholarship Scheme			
Mother and Child Initiative		22,600,000.00	10,000,000.00
Common Services (Committees)		471,230,950.00	252,382,318.00
Government House Upkeep		111,949,593.50	138,490,695.88
State Youth Empowerment			80,600,000.00
Stabilization fund charges		0.00	378,336,109.19
Promotion		12,042,291.50	1,720,200.00
Contingency Fund		1,067,854,549.24	1,410,000.00
Service School Fees		615,000.00	-
Recess Allowance			3,250,480.00
Founding Father's Upkeep			150,000.00
Medical Expenses - International		59,898,651.14	10,000,000.00
<b>Total</b>		<b>7,005,296,912.94</b>	<b>7,911,826,717.92</b>

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>Note 41 Service wide Vote</b>			
Security and Safety Services		4,467,790,761.79	2,685,937,240.37
Government Donations		220,048,555.00	1,948,988,326.00
<b>Total</b>		<b>4,687,839,316.79</b>	<b>4,634,925,566.37</b>
<b>Note 42 Programme Related Expenses</b>			
Counterpart Funding			60,000,000.00
National Program on Immunization		11,350,000.00	10,000,000.00
Agricultural Programme Expenses		946,500.00	799,248,902.00
<b>Total</b>		<b>12,296,500.00</b>	<b>869,248,902.00</b>
<b>Note 43 Social Benefits</b>			
Pension		1,659,007,685.26	1,690,216,035.28
Gratuity			419,551,609.04
<b>Total</b>		<b>1,659,007,685.26</b>	<b>2,109,767,644.32</b>
<b>Note 44 Term Loans</b>			
Ebonyi State Fertilizer Blending Company LTD			30,662,500.00
Ebonyi State Rice World LTD			150,000,000.00
Agric Loan - 13 Local Govt Areas		871,825,000.00	32,000,000.00
<b>Total</b>		<b>871,825,000.00</b>	<b>212,662,500.00</b>
<b>Note 45 Repayment of Internal Loans</b>			
Excess Crude Loan		248,930,819.12	1,079,671,147.08

	NOTE	2019	2018
		₦	₦
Salary Bail out Loan		16,140,374.71	69,530,822.40
CACS 1A Loan		874,197,541.63	2,145,515,914.08
CACS 1B Loan		41,910,832.67	1,487,073,969.41
CACS 2 Loan		554,825,220.40	1,200,696,579.90
CBN Anchor Borrowers			635,994,653.50
Budget Support		926,207,755.72	
<b>Sub Total</b>		<b>2,413,281,725.13</b>	<b>5,131,409,116.96</b>
External Loan		248,232,288.78	440,448,440.03
<b>Sub Total</b>		<b>248,232,288.78</b>	<b>440,448,440.03</b>
<b>Grand Total</b>		<b>2,661,514,013.91</b>	<b>5,571,857,556.99</b>
<b>Note 46 Other Assets</b>			
Intangible Asset		18,500,000.00	10,000,000.00
<b>Total</b>		<b>18,500,000.00</b>	<b>10,000,000.00</b>
<b>Note 47 Interest Received</b>			
Fixed Deposit - Office of the Accountant-General		839,522,752.83	1,369,577,631.07
Fixed Deposit - UBEB		222,684,990.75	
Interest - Agric Loan Recovery	47a	36,702,783.49	
Interest - Vehicle Loan Recovery	47a	33,457,110.00	
<b>Total</b>		<b>1,132,367,637.07</b>	<b>1,369,577,631.07</b>
<b>Note 47a Interest on Long Term Loan Recovery</b>			
Agric Loan - Central Payroll		7,862,500.00	
Agric Loan - High Profile Farmers		25,111,489.00	

	NOTE	2019	2018
		₦	₦
Agric Loan - Local Govt		2,207,115.38	
Agric Loan - EBSU		145,769.23	
Agric Loan - UBEB		1,237,448.33	
Agric Loan - ESCOEI		138,461.54	
<b>Sub Total</b>		<b>36,702,783.49</b>	
Vehicle Loan Recovery		33,457,110.00	
<b>Sub Total</b>		<b>33,457,110.00</b>	
<b>Total</b>		<b>70,159,893.49</b>	
<b>Note 48 Biological Assets</b>			
Opening Balance		49,981,600.00	
Addition for the Year		6,752,000.00	49,981,600.00
		<b>56,733,600.00</b>	<b>49,981,600.00</b>
Amortisation		(11,346,720.00)	
<b>Written Down Value</b>		<b>45,386,880.00</b>	<b>49,981,600.00</b>
<b>Note 49 Proceeds from Long Term Loan Recovery</b>			
Agric Loan - Central Payroll		196,562,500.00	12,822,950.00
Agric Loan - Local Govt		55,177,884.62	
Agric Loan - EBSU		3,644,230.77	
Agric Loan - UBEB		30,936,208.34	
Agric Loan - ESCOEI		3,461,538.46	
<b>Total</b>		<b>289,782,362.18</b>	<b>12,822,950.00</b>

	<b>NOTE</b>	<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>Note 50 Public Debt Charges paid</b>			
Excess Crude Loan		830,740,328.06	
Salary Bail out Loan		53,390,447.69	
Agric Loan - CACSIA		19,767,422.57	
Agric Loan - CACSIB		20,364,233.03	
Agric Loan - CACS2B		405,732,043.52	
CBN Anchor Borrowers			
Foreign Loan		248,232,288.78	
<b>Total</b>		<b>1,578,226,763.65</b>	
<b>Note 51 Aid and Grants (TETFUND)</b>			
Ebonyi State University		559,741,900.00	
Ebonyi State College of Education		448,779,380.00	
<b>Total</b>		<b>1,008,521,280.00</b>	
<b>Note 52 Social Benefits</b>			
Pension		1,659,007,685.26	1,690,216,035.28
Gratuity			419,551,609.04
<b>Sub Total</b>		<b>1,659,007,685.26</b>	<b>2,109,767,644.32</b>
Add: Closing balance 31/12/2019- Pension		425,603,357.63	481,024,592.82
Add: Closing balance 31/12/2019- Gratuity		343,232,254.99	343,232,254.99
Less: Opening balance 1/1/2019		(343,232,254.99)	
<b>Total</b>		<b>2,084,611,042.89</b>	<b>2,934,024,492.13</b>
<b>Note 53 Prior Year Adjustment</b>			
Excess Crude	53a	1,608,187,300.37	

	NOTE	2019	2018
		₦	₦
Judgement Debt	53b	185,052,990.50	
Pension and Gratuity	53c	1,857,359,235.05	
<b>Total Financial Effect</b>		<b>3,650,599,525.92</b>	
<b>Note 53a Adjustment on Excess Crude Loan</b>			
Actual Closing Balance as at 31/12/2018		9,323,705,181.09	
Balance Taken into the Statement as at 31/12/2018		(7,715,517,880.72)	
<b>Adjustment Required</b>		<b>1,608,187,300.37</b>	
<b>Note 53b Adjustment on Other Judgement Debt</b>			
Actual Closing Balance as at 31/12/2018		185,052,990.50	
Balance Taken into the Statement as at 31/12/2018		0.00	
<b>Adjustment Required</b>		<b>185,052,990.50</b>	
<b>Note 53c Adjustment on Pension and Gratuity</b>			
Actual Closing Balance as at 31/12/2018 (including Reclassified Salary Arrears)		6,701,645,455.86	
Balance Taken into the Statement as at 31/12/2018		(4,844,286,220.81)	
<b>Adjustment Required</b>		<b>1,857,359,235.05</b>	
<b>Note 54 Proceeds from Internal Loan</b>			
Agric Loan - CACSIB		3,000,000,000.00	
<b>Total</b>		<b>3,000,000,000.00</b>	

**NOTE:** We acknowledged the signing of \$70M on 10<sup>th</sup> September, 2019 from African Development Bank for Ebonyi State Ring Road Project which is expected to be disbursed soon.

**NOTE 56 SCHEDULE OF PROPERTY, PLANTS AND EQUIPMENT ACQUIRED DURING THE YEAR 2019**

S/N	MDAs	Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Total
		N	N	N	N	N	N	N	N	N	N
1	Office of the Governor	56,399,164.50	1,212,000.00	115,091,896.00	112,887,571.50			82,848,445.00		420,000.00	368,859,077.00
2	Office of the Deputy Governor					45,875,000.00					45,875,000.00
3	Min. of Agriculture	231,390,002.41			146,467,508.52				20,000,000.00		397,857,510.93
4	Min. of works & Transport	179,600,000.00		988,158,150.56	119,071,483.50	3,476,500.00	5,564,485.50		11,203,936,169.40		12,499,806,788.96
5	Min. of Lands	13,499,705.33		15,073,750.00	8,633,200.00	20,011,850.00		255,000,000.00	89,882,270.31		402,100,775.64
6	Min of Health	537,879,772.01		5,015,000.00					5,390,812,934.23		5,933,707,706.24
7	Ministry of Water Resources		179,465,546.39		109,214,591.43			33,059,870.00	71,335,769.56		393,075,777.38
8	Judicial Service Commission	3,000,000.00	2,000,000.00			2,000,000.00		2,000,000.00		2,000,000.00	11,000,000.00
9	Min of Power	94,265,391.92		1,003,933,025.85	764,413,006.42			9,324,000.00	29,004,291.00		1,900,939,715.19
10	Accountant General	174,703,209.67	5,700,000.00	318,874,429.47	113,781,000.00	20,000,000.00	400,000,000.00	32,019,729.00	2,258,887,135.31		3,323,965,503.45
11	Ministry of Culture & Tourism		6,759,900.00					33,966,000.00			40,725,900.00
12	Min of Commerce	3,820,863,223.96							850,106,026.53		4,670,969,250.49
13	Min of Solid Minerals	636,500.00			9,310,500.00		593,500.00		13,135,300.00		23,675,800.00
14	Judicial High Court				5,933,556.31	53,402,006.79		10,110,000.00			69,445,563.10
15	EBHA	19,000,000.00				60,000,000.00	400,000,000.00	5,000,000.00			484,000,000.00
16	Min. of Justice									3,520,000.00	3,520,000.00
17	EBROMA			202,984,572.99							202,984,572.99
18	Ministry of Youth & Sports	9,230,000.00							8,391,500.00		17,621,500.00
19	Secretary to State Govt			2,486,844,329.65			652,114,400.00				3,138,958,729.65
20	Customary Court of Appeal	17,000,000.00	3,000,000.00			12,500,000.00	1,500,000.00				34,000,000.00
21	MIN SPECIAL PROJECTS				820,000.00				91,082,050.00		91,902,050.00
22	MIN OF PROJECT MONITORING	318,429,664.45	151,106,714.40	179,174,599.84				17,738,515.03	12,000,000.00		678,449,493.72
23	MIN EDUCATION	4,779,937.00									4,779,937.00
24	Ebonyi State College of Education								252,117,518.23		252,117,518.23

Ebonyi State Government Financial Statements for the Year Ended 31<sup>st</sup> December, 2019.

S/N	MDAs	Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Total
		N	N	N	N	N	N	N	N	N	N
25	MIN INFORMATION							21,050,000.00			21,050,000.00
26	Ministry of Finance									919,300.00	919,300.00
27	LIAISON OFFICE - LAGOS					1,210,000.00					1,210,000.00
28	Ministry of Environment			98,711,197.20	210,471,814.68						309,183,011.88
29	CIVIL SERVICE COMMISSION									2,900,000.00	2,900,000.00
30	Office of the Surveyor General								1,663,636.36		1,663,636.36
31	Min of Housing	1,571,666,974.00		1,425,406.50	165,000,000.00	17,934,698.00		25,530,000.00	1,558,463,577.56		3,340,020,656.06
32	Abakaliki Capital Territory			83,920,050.00	21,000,000.00			12,106,080.00			117,026,130.00
33	Ministry of Internal Security			107,800,000.00							107,800,000.00
34	Ministry of Human Capital						133,922,000.00				133,922,000.00
35	Ebonyi State School of Nursing									278,100.00	278,100.00
36	Ebonyi State School of Health										-
37	Min of Women Affairs	20,000,000.00									20,000,000.00
	<b>TOTAL</b>	<b>7,072,343,545.25</b>	<b>349,244,160.79</b>	<b>5,607,006,408.06</b>	<b>1,787,004,232.36</b>	<b>236,410,054.79</b>	<b>1,593,694,385.50</b>	<b>539,752,639.03</b>	<b>21,850,818,178.49</b>	<b>10,037,400.00</b>	<b>39,046,311,004.27</b>

**NOTE 57 SCHEDULE OF OTHER ASSETS ACQUIRED DURING THE YEAR 2019**

S/N	MDAs	BIOLOGICAL ASSETS	AGRIC LOAN- 13 LGAs	INTANGIBLE ASSETS	TOTAL
		₦	₦	₦	
1	Min. of Agriculture	3,944,000.00	871,825,000.00		875,769,000.00
3	Min of Solid Minerals			17,850,000.00	17,850,000.00
4	Ministry of Environment	2,808,000.00			2,808,000.00
5	Ebonyi State School of Nursing			650,000.00	650,000.00
	<b>TOTAL</b>	<b>6,752,000.00</b>	<b>871,825,000.00</b>	<b>18,500,000.00</b>	<b>897,077,000.00</b>



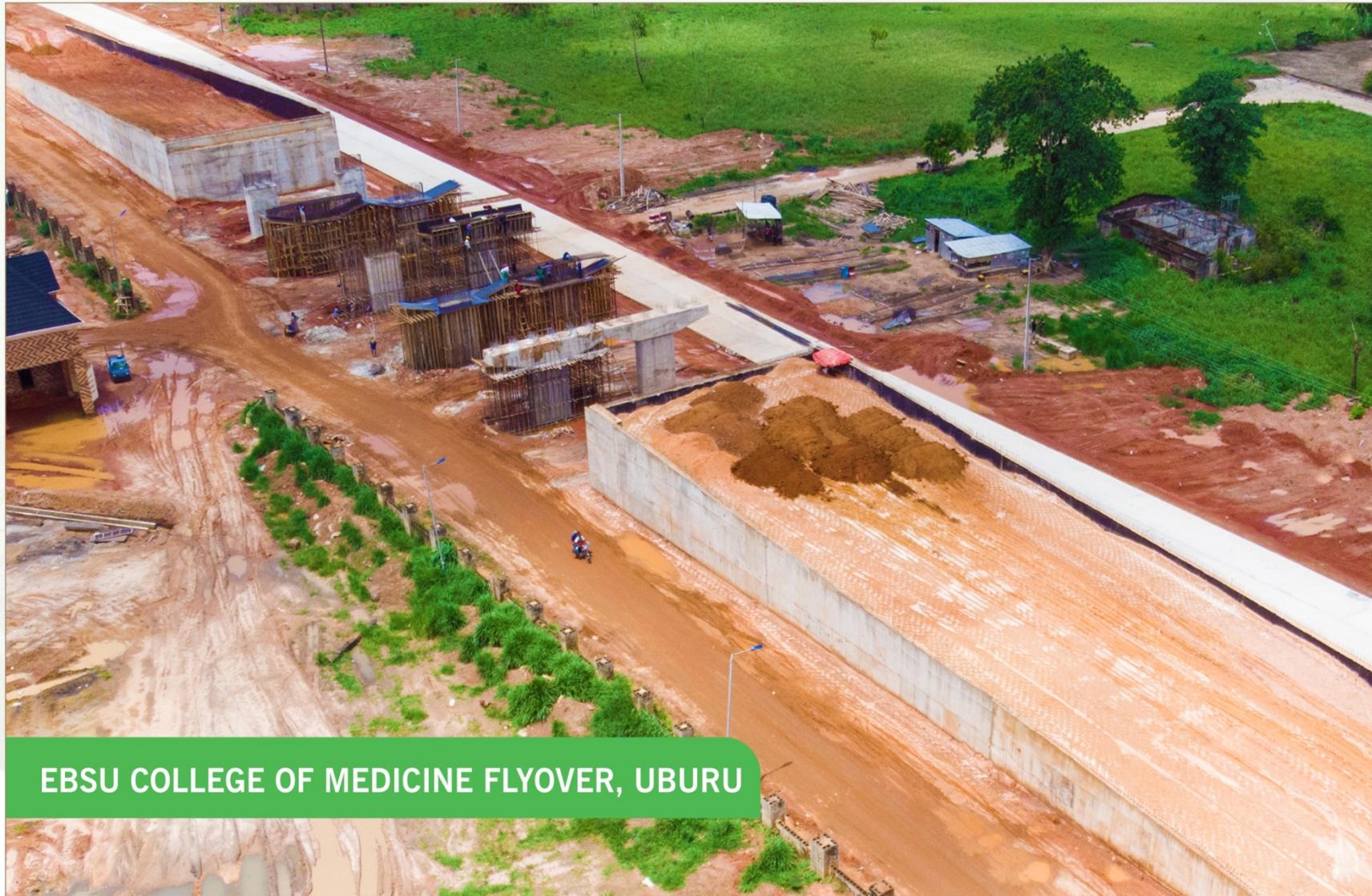
**EBONYI STATE 300-BED COVID-19 ISOLATION/TREATMENT CENTRE, ABAKALIKI**  
(Second location)



EBSU College of Medicine, Uburu, Ebonyi State



**PRINCE ARTHUR EZE FLYOVER, ABOMEGE**



EBSU COLLEGE OF MEDICINE FLYOVER, UBURU

**EBONYI STATE GOVERNMENT OF NIGERIA**

AUDITED  
FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
**31ST DECEMBER 2019**



**MARGARET UMAHI, INTERNATIONAL MARKET, ABAKALIKI**



**EBONYI STATE GOVERNMENT OF NIGERIA**

AUDITED  
FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
**31ST DECEMBER 2019**



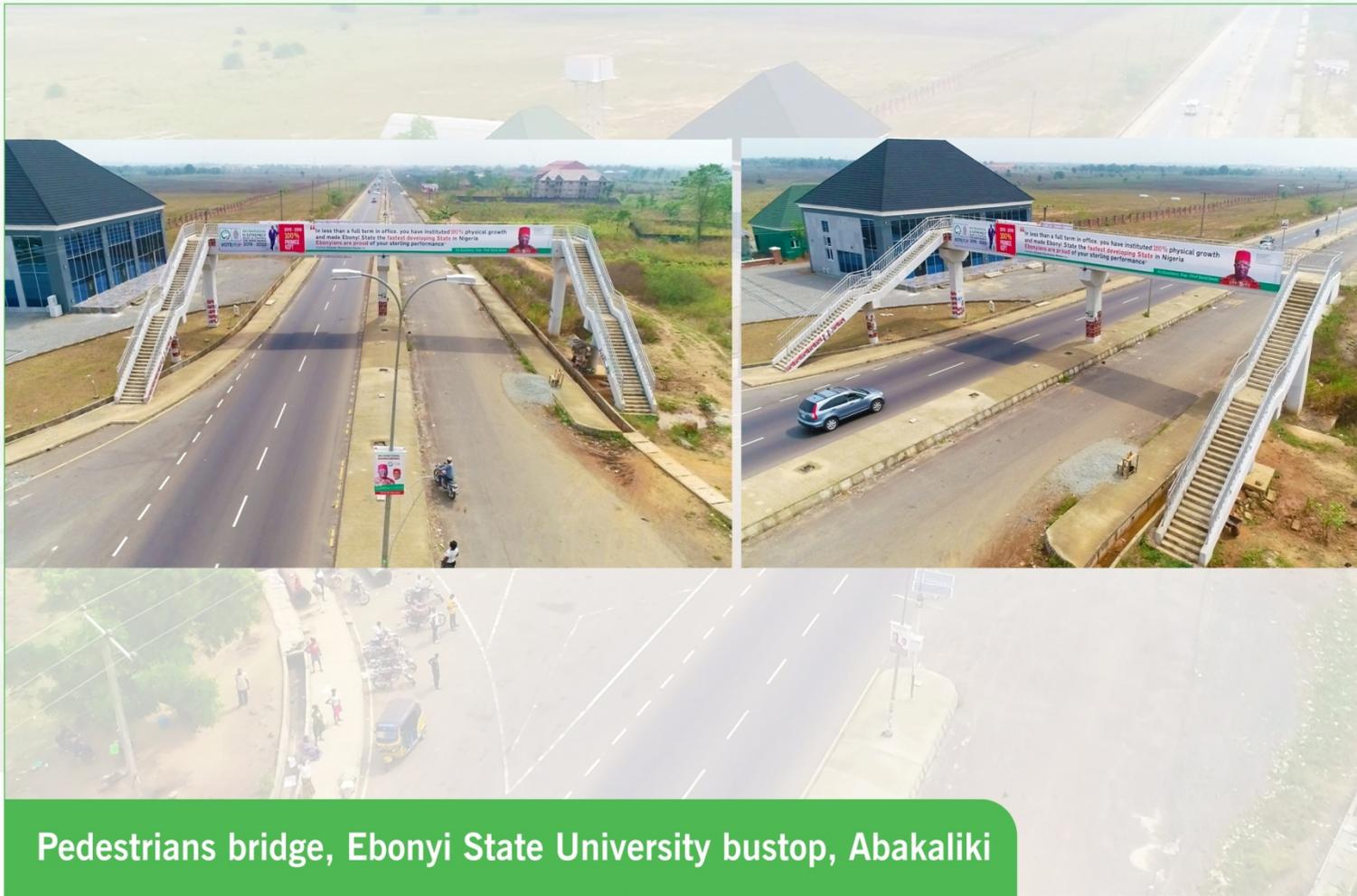
**Senator Andrew Nwankwo flyover and Margeret Umahi International market, Abakaliki**

Along trans-sahara international highway, Abakaliki



EBONYI STATE GOVERNMENT OF NIGERIA

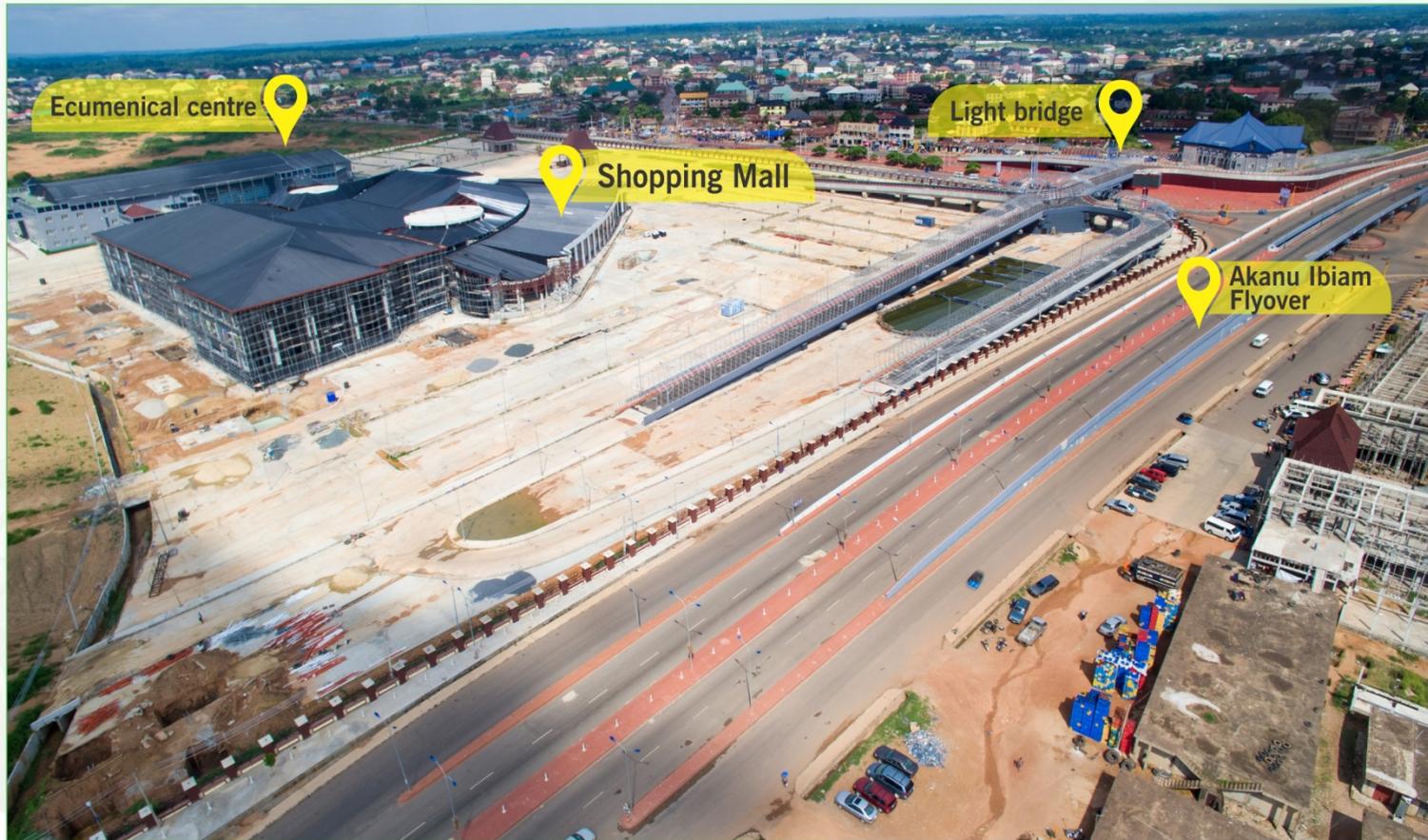
AUDITED  
FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2019



Pedestrians bridge, Ebonyi State University bustop, Abakaliki

EBONYI STATE GOVERNMENT OF NIGERIA

AUDITED  
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STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2019



Akanu Ibiam flyover and Light rail flyover, Abakaliki Along trans-sahara international highway, Abakaliki

**EBONYI STATE GOVERNMENT OF NIGERIA**

AUDITED  
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FOR THE YEAR ENDED  
**31ST DECEMBER 2019**



**ECUMENICAL CENTRE, ABAKALIKI**

**ECUMENICAL CENTRE, ABAKALIKI**

EBONYI STATE GOVERNMENT OF NIGERIA

AUDITED  
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31<sup>ST</sup> DECEMBER 2019



**EBONYI STATE GOVERNMENT OF NIGERIA**

AUDITED  
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FOR THE YEAR ENDED  
**31ST DECEMBER 2019**



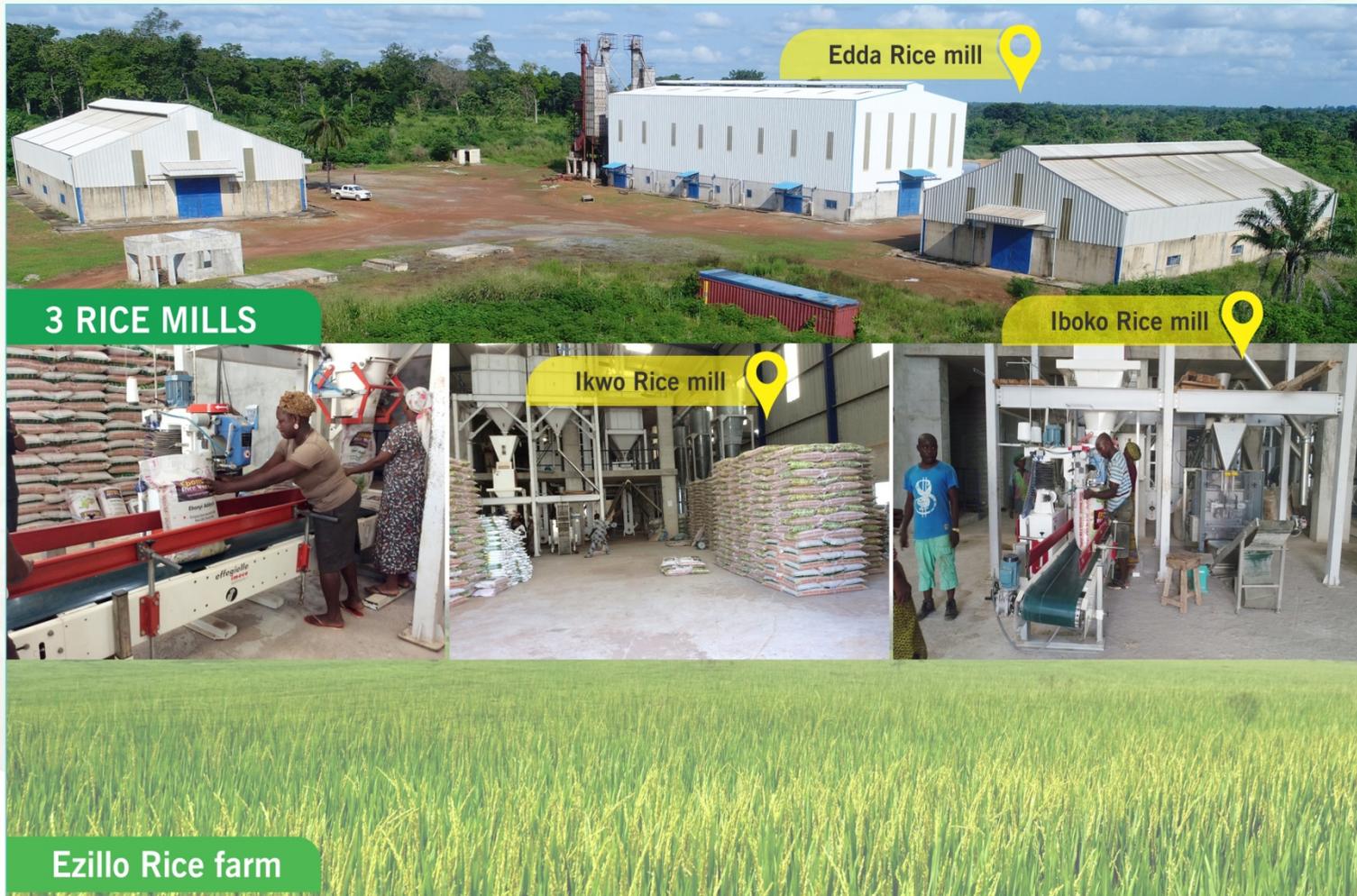
**INTERNATIONAL AIRPORT**  
Currently under construction



Passenger and Cargo, International Airport

EBONYI STATE GOVERNMENT OF NIGERIA

AUDITED  
FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2019



**EBONYI STATE GOVERNMENT OF NIGERIA**

AUDITED  
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FOR THE YEAR ENDED  
**31ST DECEMBER 2019**



**FERTILIZER BLENDING PLANT, ABAKALIKI**

EBONYI STATE GOVERNMENT OF NIGERIA

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31ST DECEMBER 2019



PULVERISATION PLANT, ABAKALIKI

*Waste2Wealth*

EBONYI STATE GOVERNMENT OF NIGERIA

Abakaliki City Centre

Abakaliki Light rail bridge

# PRESIDENT MUHAMMADU BUHARI GLASS LIGHT TUNNEL FLYOVER COMPLEX

AUDITED  
FINANCIAL  
STATEMENT

FOR THE YEAR ENDED  
31ST DECEMBER 2019