



REPORT OF THE
ACCOUNTANT-GENERAL
EBONYI STATE

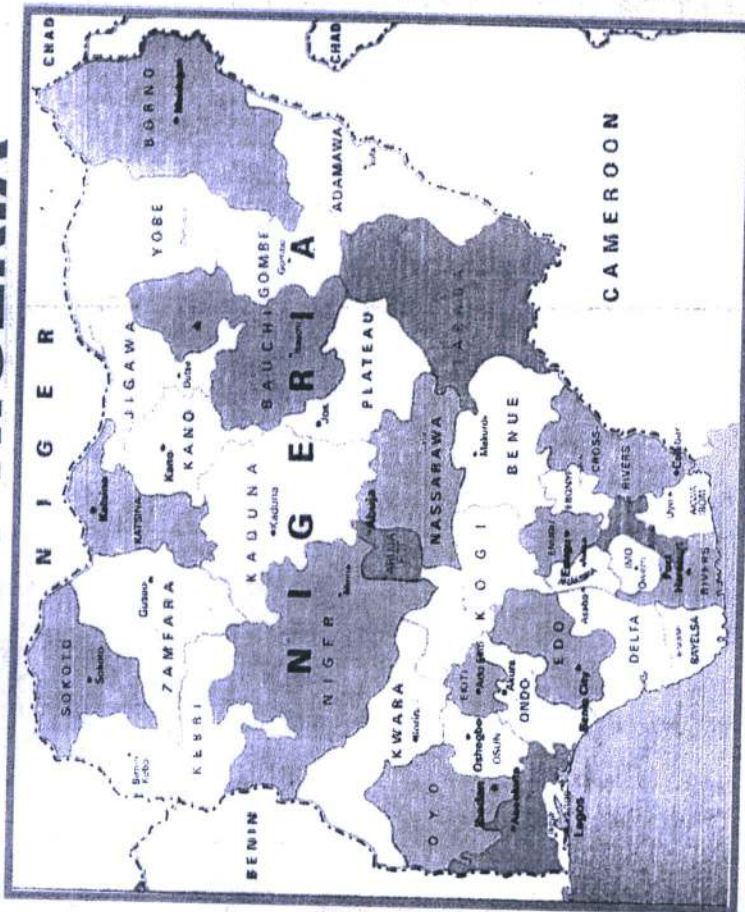
FINANCIAL STATEMENTS 2011

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ABOUT NIGERIA



The Nigeria Nation is a Federal Constitutional Republic comprising of 36 states and the Federal Capital Territory. The country is located in the West Africa frontiers and shares boundaries with the Benin Republic in the West, Chad & Cameroon in East and Niger in the North. Its coast in the South lies on the Gulf of Guinea on the Atlantic Ocean. The three major ethnic groups are the Ibos, Yoruba and Hausas. The name Nigeria was taken from Niger River running through the Country. It was actually coined by Mrs. Flora Shaw, the wife of Baron Lugard, the British Colonial Administrator in the 19th century. Nigeria appears to be the most populous Country in Africa. Nigeria is classified as the Seventh most black populous country in the world. It is listed among the next eleven Economies and is a member of the Commonwealth of Nations. The economy of Nigeria is one of the fastest growing in the world with the International Monetary Fund (IMF) projecting a growth rate of 9% in 2008, 8.34% in 2009 and 8% in 2011.

GOVERNMENT OF EBONYI STATE OF NIGERIA

SALT OF THE NATION



Ebonyi State was created on October 1st 1996 by the then Head of State, Late General Sani Abacha. The State during her birth was and is still made up of the following Local Government Areas: Abakaliki, Afikpo North, Afikpo South, Ebonyi, Ezza North, Ezza South, Ikwo, Ishiela, Izzi, Ivo, Ohaukwu, Ohazara and Onicha. The capital of the state is Abakaliki.

THE PEOPLE

The population of Ebonyi State is approximately 3million people going by 2006 population census. They are mainly agrarians, hardworking and self-sufficient in food production. The people are honest and patriotic and can never compromise these tenets no matter the situation.

GEOGRAPHY:

Ebonyi State lies between 7° 3' N. Longitude, 5° 4' E Latitude with a land mass approximated at 5,932 square Kilometres. The State shares boundaries with Benue State in the North, Cross River in the East, Abia in the South and Enugu in the West.

AGRICULTURE:

The main crops produced in the State are as follows:

- (1) Yam
- (2) Rice
- (3) Cassava
- (4) Palm produce
- (5) Banana/Plantain
- (6) Vegetables, etc

EDUCATION:

Education has received priority in the State. There are many primary and secondary schools in the State too many to mention. Higher Institutions in the state includes Federal University Ndi-Ufu Alike Ikwo, Federal University Teaching Hospital, Akanu Ibiam Federal Polytechnic and State owned Ebonyi State University and College of Education Ikwo.

MINERAL RESOURCES:

The State is blessed with the following mineral resources: lead, lime stone, zinc, marble, Gypsum, quarry reserves, lignite, coal, salt, copper, clay, dolomite, crude oil, kaolin, clans, aluminum, gold and uranium.



His Excellency
Chief Martin N. Elechi MFR, CON
Governor, Ebonyi State





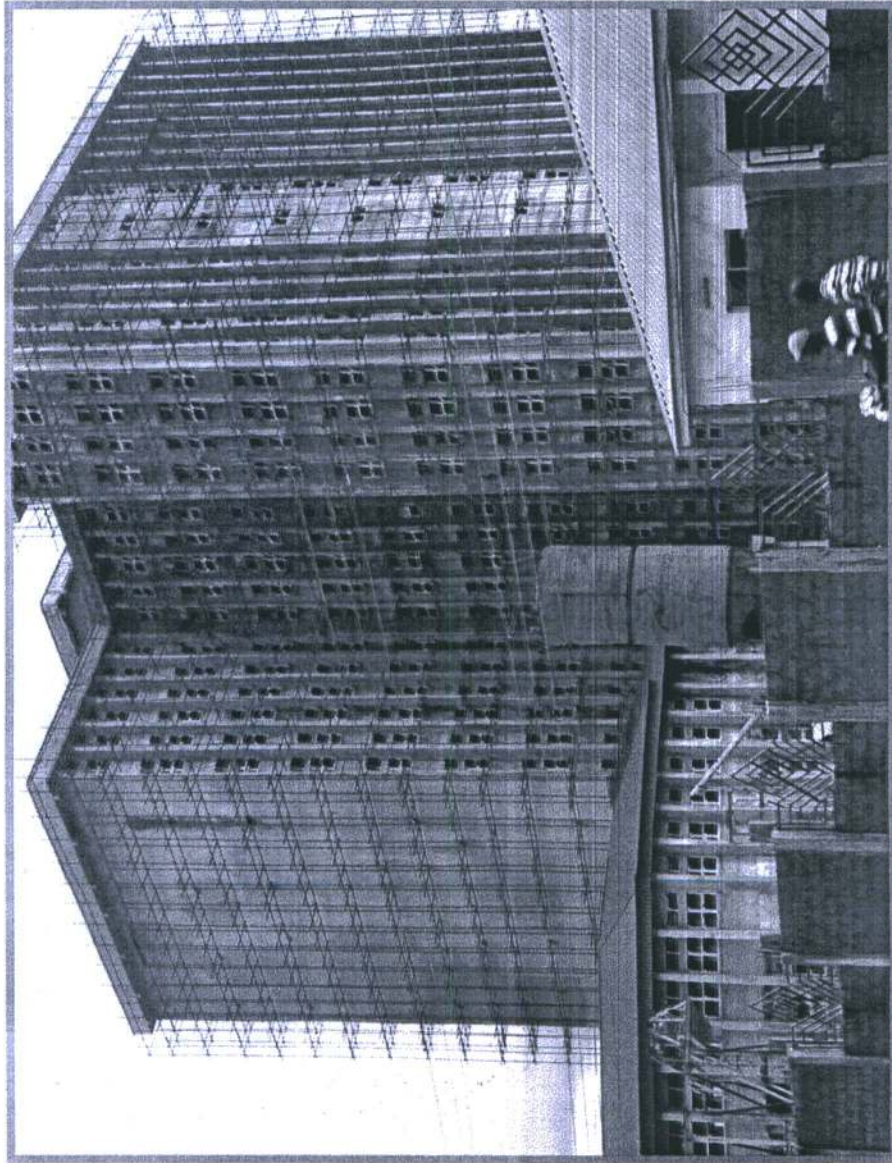
E. N. Igbele
Accountant-General
Ebonyi State

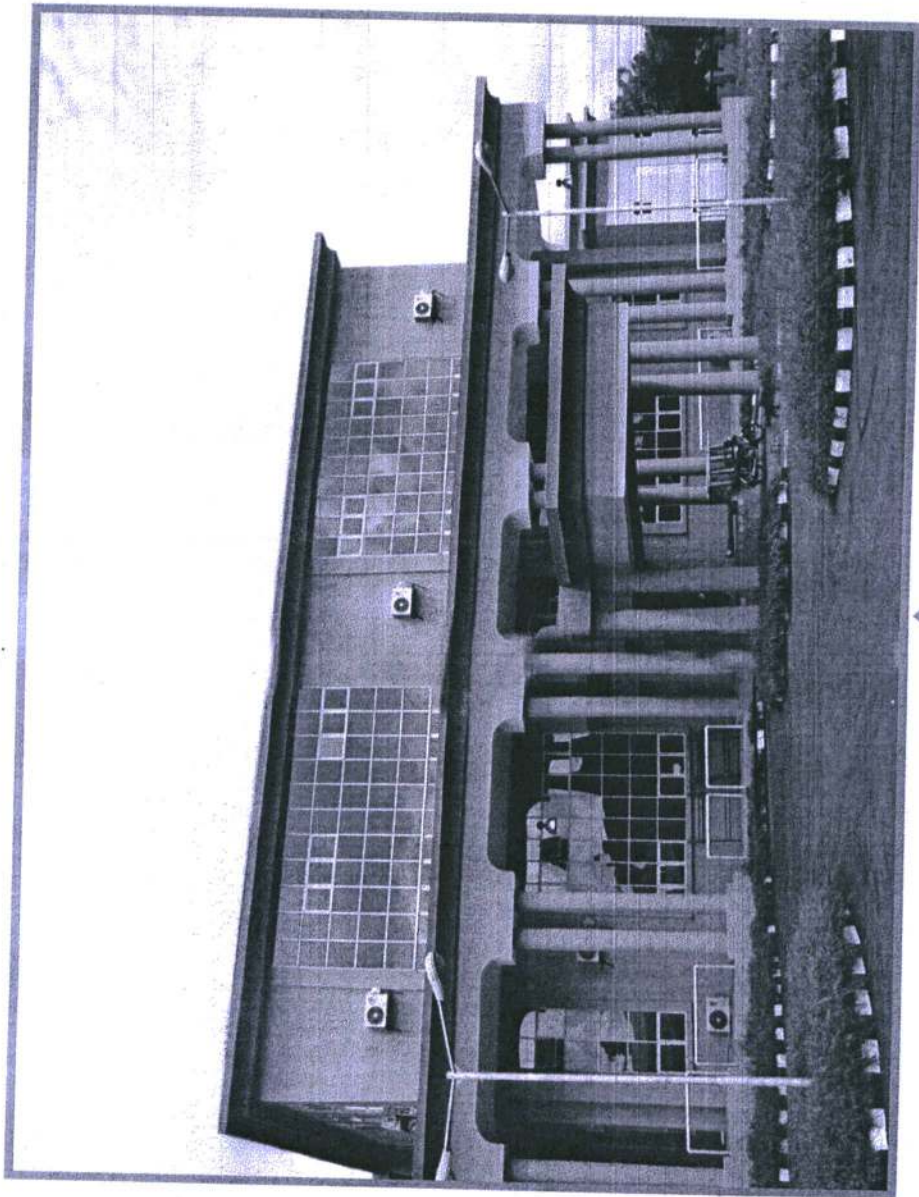


**Accounts Production Staff
Ministry of Finance**



**THE ULTRA MODERN INTERNATIONAL TRADE CENTRE
UNDER CONSTRUCTION**



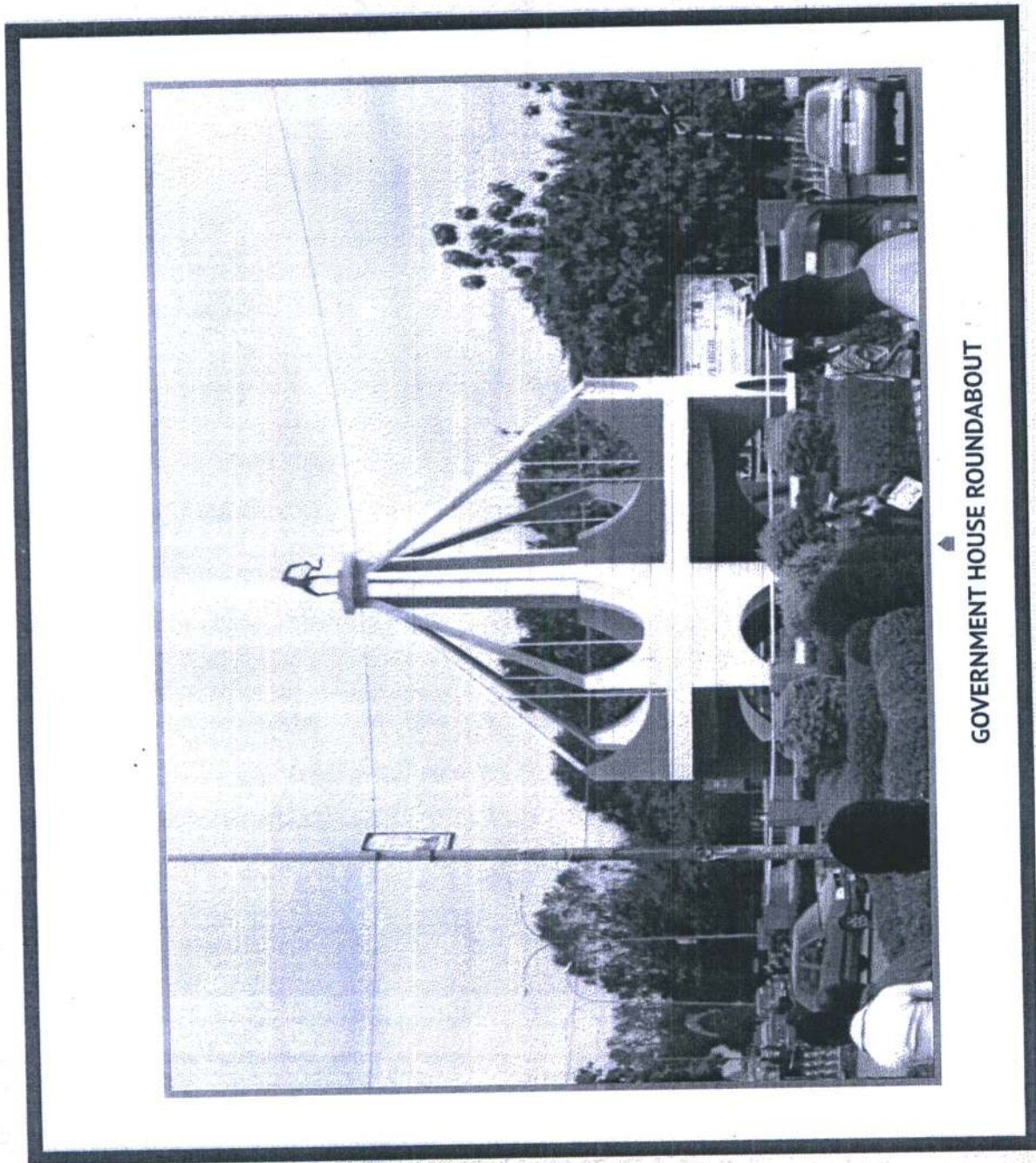


INTERNATIONAL CONFERENCE CENTRE

2011 Report of the Accountant - General



GOVERNMENT OF EBONYI STATE OF NIGERIA



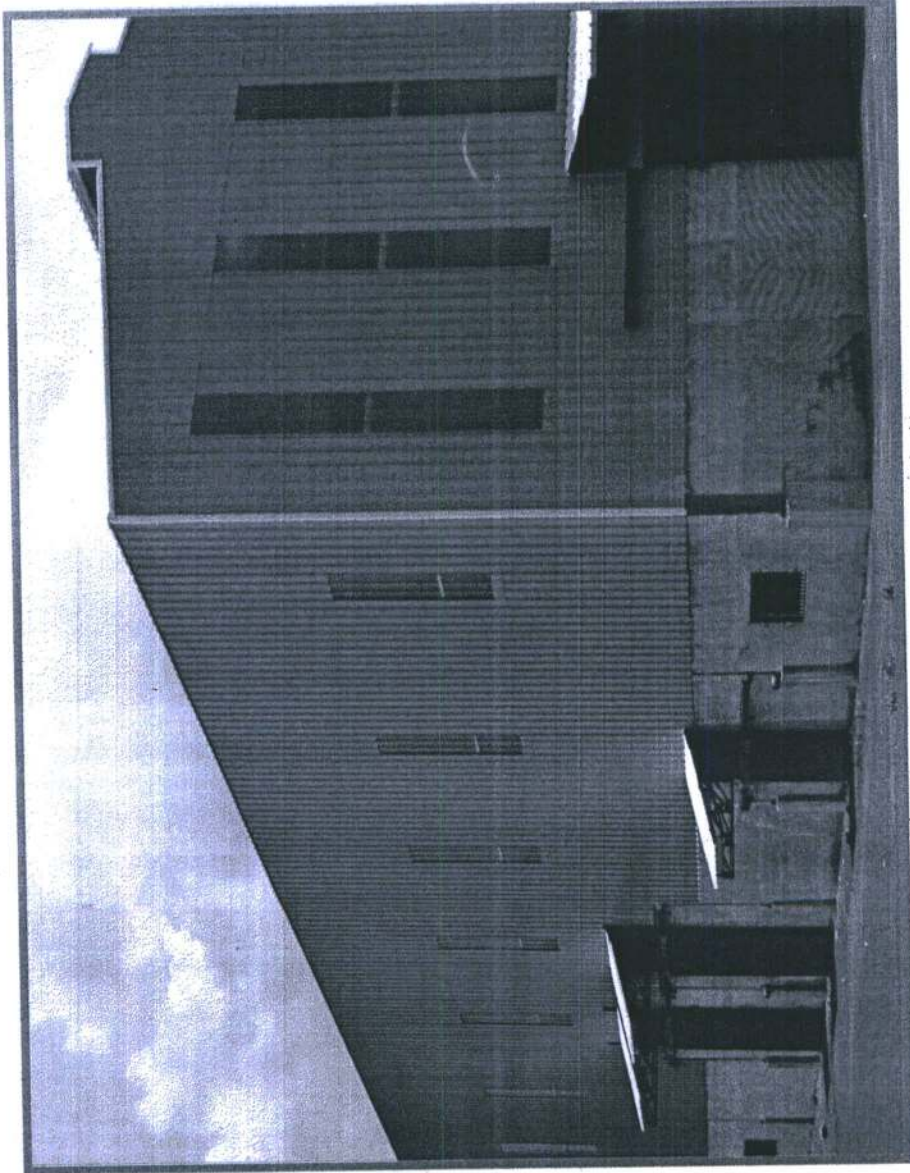
GOVERNMENT HOUSE ROUNDABOUT





MOTHER AND CHILD CARE INITIATIVE (MCCI)





THE ULTRA MODERN RICE MILL, IKWO



CAPITAL RECEIPT

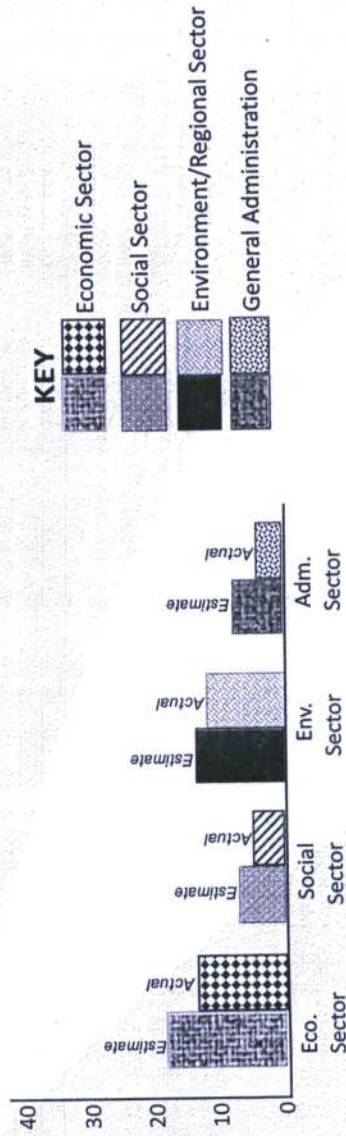
In the fiscal year under review the state received a total capital sum of **₦48,025,873,675.17**. This includes the opening balance in the capital development fund account valued at **₦13,650,159,529.56**, transfer of closing balance in the Consolidated Revenue Fund. This total capital receipt took care of the fiscal year capital expenditure which amounted to

₦28,969,689,279.16

Moreover, in the year's capital development expenditure, the State Government expended more of her resources on the Economic Sector to the tune of **₦11,891,272,291.11** in order to collaborate with the efforts of Mr. President, in the realization of Millennium Development Goal and the 7-point agenda.

PICTORIAL REPRESENTATION OF THE CAPITAL DEVELOPMENT EXPENDITURE ESTIMATES COMPARED WITH ACTUAL PERFORMANCE IS SHOWN BELOW.

Figure 2a. Showing capital estimate provisions and actual performance.



STATEMENT OF ACCOUNTING POLICIES

The following are the significant Accounting policies which Ebonyi State Government adopted in the preparation of its financial statement.

(I) BASIS OF ACCOUNTING:

The Accounts are prepared under the historical cost convention using the cash bases of accounting.

(II) FOREIGN CURRENCIES

Transactions in foreign currencies are converted into Naira at the prevailing exchange rate at the time of the transaction.

(III) INVESTMENT

Investments are stated at the prevailing market price at balance sheet date.

(IV) ASSETS AND LIABILITIES

These assets are stated at their book values.

(V) STOCK

Under cash basis of accounting, stocks are expensed in the year of purchase.

(VI) DEPRECIATION

As it is the tradition under cash basis of accounting, fixed assets are not capitalized but written off in the year of acquisition.

(VII)

The fund for capital project was pooled and contractors payments draw from the pool of fund to avoid tying down of fund by none performing contractors for planned projects.

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GOVERNMENT OF EBONYI STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR - GENERAL

P. M. B. 34, ABAKALIKI



Our Ref: EB/AUD.95/II/76

Your Ref:

Tel/Fax: 043-220423

14th September, 2012

Date:

AUDIT CERTIFICATE

The Accounts of Government of Ebonyi State of Nigeria for the financial year ended 31st December 2011, have been examined by me in accordance with section 125, sub-section 2 of the Constitution of the Federal Republic of Nigeria, 1999 as amended. I have obtained all the information and explanations that I required and I certify, subject to comments contained in my report, that in my opinion and to the best of my knowledge and belief, the Financial Statements reflect a true and fair view of the financial transactions of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2011.

Chief B.O. Ezaegu
Auditor-General,
Ebonyi State.

Office of the State Auditor-General,
P.M.B. 034,
Abakaliki,
14th September, 2012.

All Correspondence to be Addressed to the Auditor-General

**PREFACE TO GOVERNMENT OF EBONYI STATE
FINANCIAL STATEMENT AND ANNUAL REPORT OF THE
ACCOUNTANT-GENERAL**

The Annual Report of the Accountant-General of Ebonyi State together with the financial statements for the year ended 31st December, 2011 is consistent with the standardization of financial statements of the Public Sector Accounting Reporting Format.

This Accountability report provides useful information that explains how financial activities of the State were matched with the goals of the Public Sector Governance. The financial Statements are intended to meet the needs of users which include taxpayers, Members of the Legislature, Investors, Creditors, Research Institutions, Suppliers, Media and International Agencies.

Local Government Areas are urged to adopt the standardized Financial Reporting Format in compiling their own annual reports so as to create room for producing Consolidated Financial Report.

The Financial Statements of Ebonyi State Government have been examined and certified by the State Auditor General in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, Therefore the report is hereby recommended for public use.



BARR. TIMOTHY N. ODAAH
*Hon. Commissioner for Finance
Ebonyi State*

**REPORT OF THE
ACCOUNTANT-GENERAL
FOR THE YEAR ENDED
31ST DECEMBER, 2011**



E. N. Igbele
Accountant-General
Ebonyi State

2011 Report of the Accountant - General

1. INTRODUCTION

It is my pleasure to present the Annual Financial Report of the Transactions of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2011 together with the accompanying Financial Statements and the notes to the Account. This report provides a record that reviewed the financial efforts of the State and the outcomes of the Government in her attempt to match the objectives of the financial management with the goals of governance.

2 ANNUAL ACCOUNT OF THE PUBLIC FUND

The annual accounts of the public fund of Ebonyi State as indicated in this report consist of the following financial statements:

1. Cash Flow Statement
2. Statement of Assets and Liabilities or Financial Position
3. Statement of Consolidated Revenue Fund
4. Statement of Capital Development Fund and
5. Notes to the Financial Statements.

I. CONSOLIDATED REVENUE FUND

All revenue received by the State Government with the exception of those specifically provided to be treated otherwise are credited to the Consolidated Revenue Fund as provided in section 120 of the constitution of the Federal Republic of Nigeria 1999.

During the fiscal year under review, the sum of **₦41,348,171,311.68** was received and credited to the Consolidated Revenue Fund (CRF) account. The total recurrent expenditure charged to this fund amounted to **₦38,237,305,559.05** in 2011 fiscal year leaving a surplus of **₦3,110,865,752.63**. This constitute a transfer to the Capital Development Fund, to the tune of **₦3,110,865,752.63**.

THE TABLE BELOW SHOWS THE SUMMARY OF THE CONSOLIDATED REVENUE FUND

DESCRIPTION	2011		2010	
	₦	N	₦	N
Opening Balance				
Recurrent Receipts	41,348,171,311.68		28,830,221,214.60	
Recurrent Expenses	38,237,305,559.05		33,400,588,044.37	
Net Revenue Surplus		3,110,865,752.63		(4,570,366,829.77)
Transfer to CDF		3,110,865,752.63		(4,570,366,829.77)
Closing Balance				

In other words the Consolidated Revenue Fund showed a nil balance after the transfer of the surplus amounting to **₦3,110,865,752.63** at the end of the fiscal year.

During the fiscal year under review, the sum of **₦41,348,171,311.68** was received and credited to the Consolidated Revenue Fund (CRF) account.

The total recurrent expenditure charged to this fund amounted to **₦38,237,305,559.05** in 2011 fiscal year leaving a surplus of **₦3,110,865,752.63**.

This constitute a transfer to the Capital Development Fund, to the tune of **₦3,110,865,752.63**.

In the fiscal year under review the revenue received and credited to the Capital Development Fund, amounted to **₦48,025,873,675.17**. This includes the opening balance from the previous year, valued at **₦13,650,159,529.56**.

This revenue took care of fiscal year capital expenditure valued at **₦28,969,689,279.16**.

THE TABLE BELOW SUMMARIZES IT:

DESCRIPTION	2011		2010	
	₦		₦	
Opening Balance		13,650,159,529.56		4,279,024,864.52
Capital Receipt	34,375,714,145.61		26,546,516,954.37	
Capital Expenses	28,969,689,279.16		17,175,382,289.33	
Net Capital				
Surplus/Deficit		5,406,024,866.45		9,371,134,665.04
Closing Balance		<u>19,056,184,396.01</u>		<u>13,650,159,529.56</u>



5. STATUTORY ALLOCATION

The remarkable performance was as a result of the vigorous efforts put in by Ministries, Non-Ministerial Departments and especially Parastatals and also the digitalization of EBBC Radio and Television House by the present administration.

This figure, if compared with the actual revenue for 2010 is 9.05% increase. These Parastatals generate and retain her internally generated revenue for her internal operations and file the returns to the Government in addition to the subvention she received from the Government.

In the fiscal year under review the actual Statutory Allocation received from the Federation Account amounted to **₦27,199,508,710.94** as against **₦20,704,993,006.91** received in 2010. This if compared with the preceding year is higher by **₦6,494,515,704.03**; and in terms of 2011 budget performance is 85.49%.

6. INTERNALLY GENERATED REVENUE (IGR)

The Internally Generated Revenue of the State in this fiscal year under review amounted to **₦14,070,962,479.96** from various revenue heads. Dividend/interest received amounted to **₦77,700,120.78**. The totality of the two components of Internally Generated Revenue therefore is **₦14,148,662,600.74**. The remarkable performance was as a result of the vigorous efforts put in by Ministries, Non-Ministerial Departments and especially Parastatals and also the digitalization of EBBC Radio and Television House by the present administration. This figure, if compared with the actual revenue for 2010 is 9.05% increase. These Parastatals generate and retain her internally generated revenue for her internal operations and file the returns to the Government in addition to the subvention she received from the Government.

FIVE YEARS CONSOLIDATED FINANCIAL SUMMARY

S/N	DESCRIPTION	2011		2010		2009		2008		2007	
		N	N	N	N	N	N	N	N	N	N
A	REVENUE										
1	Statutory Allocation	27,199,508,710.94	20,704,993,006.91	15,315,556,262.40	23,033,985,758.20	17,698,547,123.94					
2	Excess Crude	9,817,896,676.84	6,513,274,472.54	8,847,308,465.06	9,212,259,391.00	3,283,950,328.36					
3	Internally Generated Revenue (IGR)	14,070,962,479.96	12,881,992,102.03	4,855,604,994.58	3,100,128,463.46	1,538,441,295.65					
4	Dividends Received	77,700,120.78	116,277,105.66	148,741,526.44	118,163,547.34	103,800,948.41					
5	Capital Receipts	21,446,951,716.14	20,033,242,481.83	14,908,614,405.08	10,196,045,483.03	11,637,931,471.00					
	TOTAL REVENUE	72,613,019,704.66	60,249,779,168.97	44,075,825,653.56	45,660,582,643.03	34,262,671,167.36					
B	EXPENDITURE										
1	Personnel Cost	9,553,467,183.84	7,053,926,273.02	4,420,480,148.76	7,136,282,808.28	6,324,166,765.46					
2	Overhead Cost	6,653,925,882.62	6,159,901,123.07	7,382,958,994.53	4,881,285,110.56	5,728,848,656.77					
3	Consolidated Revenue Fund Charges/PDC	10,265,229,723.63	14,151,256,812.72	8,062,967,338.77	2,770,282,641.34	163,467,464.53					
4	Other Recurrent Cost	11,764,682,768.96	10,908,544,840.56	1,924,567,731.81	-	4,305,270,072.62					
5	Capital Expenditure	28,969,689,279.16	17,175,382,289.33	24,567,860,873.25	27,653,317,981.41	11,637,931,471.00					
	TOTAL EXPENDITURE	67,206,994,838.21	55,449,011,338.70	46,358,835,087.12	42,441,168,541.59	28,159,684,430.38					
C	CASH BALANCES:										
1	Net Cash Balance	5,406,024,866.45	9,371,134,665.04	(2,283,009,433.56)	3,219,465,951.71	1,820,514,061.22					
2	Opening Cash Balance	13,650,159,529.56	4,279,024,864.52	6,562,034,298.08	3,342,568,346.37	2,344,412,007.57					
3	Closing Cash Balance	19,056,184,396.01	13,650,159,529.56	4,279,024,864.52	6,562,034,298.08	4,164,926,068.79					
D	PUBLIC FUNDS										
1	Consolidated Revenue Fund	-	-	-	713,920,949.81	898,447,867.37					
2	Capital Development Fund	19,056,184,396.01	13,650,159,529.56	4,279,024,864.52	5,848,113,348.27	2,444,120,479.00					
3	Closing Balance	19,056,184,396.01	13,650,159,529.56	4,279,024,864.52	6,562,034,298.08	4,164,926,068.79					
E	DEBT PROFILE										
1	Internal Loans	6,000,000,000.00	17,500,000,000.00	10,000,000,000.00	-	3,000,000,000.00					
2	Foreign Loans	566,517,443.65	1,162,565,198.15	408,719,393.12	594,791,472.00	1,746,727,103.44					
3	Closing Balance	6,566,517,443.65	18,662,565,198.15	10,408,719,393.12	594,791,472.00	4,746,727,103.44					

2011 BUDGET OUTLAY AND PERFORMANCE ANALYSIS

The budget size of Government of Ebonyi State for the year 2011 fiscal year as revised is **₦73,571,951,837.00** with the breakdown of

	₦	K	%
(a) Recurrent Expenditure	30,570,269,990.00		41.55
(b) Capital Expenditure	43,001,681,847.00		58.45
Total Budget outlay	<u>73,571,951,837.00</u>		<u>100.00</u>

The Actual aggregate expenditure for recurrent and capital is **₦67,206,994,838.21**.

Below is the break-down.

	₦	K	%
(a) Recurrent Expenditure	38,237,305,559.05		56.89
(b) Capital Expenditure	28,969,689,279.16		43.11
Total Actual Expenditure	<u>67,206,994,838.21</u>		<u>100.00</u>

The total Revenue that took care of the total Expenditure was **₦72,844,955,525.86**.

The difference between the total revenue and revenues spent on recurrent and capital expenditures shows net cash increase/decrease. In this case net cash increase as reflected in Statement No. 1: cash flow statement. The net cash increase therefore is **₦5,406,024,866.45**.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

This Financial Statement has been prepared in accordance with the provisions of the Finance (Control and Management) Act, 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practices (GAAP) and Federation Accounts Allocation Committee (FAAC), Public Sector Financial Reporting Format. Responsibility for the integrity and objectivity of the Financial Statements rest entirely with the Government. To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate accounting system of internal control which is designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of public financial resources by the Government. This Financial Statement fairly reflect the financial position of Government as at 31st December, 2011 and for its operations for the year under review.

I express my unreserved appreciation and gratitude to all the Officers in various Sections of the State work force, on the individual and collective roles they played, in the compilation of this Account. May the Almighty God bless you all.



E. N. IGBELE (JP, M.Sc, FCMA, ACTI)
ACCOUNTANT-GENERAL
EBONYI STATE.

I express my unreserved appreciation and gratitude to all the Officers in various Sections of the State work force, on the individual and collective roles they played, in the compilation of this Account. May the Almighty God bless you all.

STATEMENT NO: 1
CASHFLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2011

ACTUAL CURRENT YEAR, 2010 N	DESCRIPTION	NOTES	ACTUAL CURRENT YEAR, 2011 N
	CASH FLOW FROM OPERATING ACTIVITIES		
	RECEIPTS:		
20,704,993,006.91	STATUTORY ALLOCATION FROM FEDERATION ACCOUNT	SI-1	27,199,508,710.94
12,881,992,102.03	INTERNALLY GENERATED REVENUE (IGR)	SI-2	14,070,962,479.96
6,513,274,472.54	EXCESS CRUDE	SI-3	9,817,896,676.84
5,239,482,144.95	VALUE ADDED TAX (VAT)	SI-4	6,084,088,746.50
-	PROCEEDS FROM MULTILATERAL DEBT/BOND REFUND	SI-5	4,746,804,901.40
17,500,000,000.00	INTERNAL LOANS/BOND	SI-6	6,000,000,000.00
1,162,565,198.15	EXTERNAL LOANS	SI-7	566,517,443.65
34,337,706.50	INTERNAL GRANTS		3,150,000,000.00
667,224,262.00	EXTERNAL GRANTS (UBEC INTERVENTION FUND)		832,432,433.76
	FEDERAL GOVERNMENT GRANT FOR VARIOUS PROGRAMMES (MDG)		67,108,190.83
64,703,868,893.08	TOTAL RECEIPTS (A)		72,535,319,583.88
	PAYMENTS:		
(7,053,926,273.02)	PERSONNEL COSTS	SI-8	(9,553,467,183.84)
(6,159,901,123.07)	OVERHEAD COSTS	SI-9	(6,653,925,882.62)
(1,433,480,817.46)	CONSOLIDATED REVENUE FUND CHARGES	SI-10	(1,846,078,151.84)
(10,908,544,840.56)	GRANTS TO PARASTATALS	SI-11	(11,764,682,768.96)
(25,555,853,054.11)	TOTAL PAYMENTS (B)		(29,818,153,987.26)
39,148,015,838.97	NET CASH FLOW FROM OPERATING ACTIVITIES		42,717,165,596.62
	CASH FLOW FROM INVESTMENT ACTIVITIES		
(17,175,382,289.33)	PURCHASE/CONSTRUCTION OF ASSETS	SI-12	(28,969,689,279.16)
62,751,147.37	PROCEEDS FROM SALE OF ASSETS		
(17,112,631,141.96)	NET CASH FLOW FROM INVESTMENT ACTIVITIES		(28,969,689,279.16)
	CASH FLOW FROM FINANCING ACTIVITIES		
53,525,958.29	DIVIDENDS FROM INVESTMENTS	SI-13	77,700,120.78
(12,717,775,990.26)	LOANS REPAYMENT / SERVICING	SI-14	(8,419,151,571.79)
(12,664,250,031.97)	NET CASH FLOW FROM FINANCING ACTIVITIES		(8,341,451,451.01)
9,371,134,665.04	NET DECREASE/INCREASE IN CASH AND ITS EQUIVALENT		5,406,024,866.45
4,279,024,864.52	CASH AND ITS EQUIVALENT AS AT 1ST JANUARY, 2011		13,650,159,529.56
13,650,159,529.56	CASH AND ITS EQUIVALENT AS AT 31ST DECEMBER, 2011	SI-15	19,056,184,396.01

STATEMENT NO: 2

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2011

	NOTES	ACTUAL 2011 N	ACTUAL 2010 N
ASSETS:			
BANK AND TREASURIES	S2-1	19,056,184,396.01	13,650,159,529.56
OTHER ASSETS			
INVESTMENTS (MOFI)	S2-2	255,400,588.39	255,400,588.39
LIABILITY OVER ASSETS	S2-3	11,044,934,098.99	12,525,733,845.12
ADVANCES	S2-4	129,681,806.56	501,516,188.57
SUB-TOTAL		11,430,016,493.94	13,282,650,622.08
TOTAL ASSETS		30,486,200,889.95	26,932,810,151.64
PUBLIC FUND AND LIABILITIES			
CONSOLIDATED REVENUE FUND		-	-
CAPITAL DEVELOPMENT FUND	S2-5	19,056,184,396.01	13,650,159,529.56
TOTAL FUNDS		19,056,184,396.01	13,650,159,529.56
LOANS:			
DOMESTIC LOANS (Balance)	S2-6	8,157,455,527.46	10,385,283,542.98
FOREIGN LOANS (Balance)	S2-7	3,272,560,966.48	2,897,367,079.10
TOTAL LIABILITIES		11,430,016,493.94	13,282,650,622.08
PUBLIC FUND & LIABILITIES		30,486,200,889.95	26,932,810,151.64

STATEMENT NO: 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2011

ACTUALS 2010	DESCRIPTION	NOTES	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCE 2011 N
	OPENING BALANCE 1ST JANUARY 2011		13,650,159,529.00		13,650,159,529.00
	ADD: REVENUE (INCOME) A				
1,685,208,909.92	Taxes	S3-1	1,494,030,000.00	1,879,007,880.84	384,977,880.84
184,632,685.32	Fines and Fees	S3-2	1,992,856,890.00	259,783,398.36	(1,733,073,491.64)
17,898,548.00	Licences	S3-3	20,000,000.00	34,329,950.00	14,329,950.00
8,890,483.00	Earnings and Sales	S3-4	1,123,086,330.00	38,920,400.00	(1,084,165,930.00)
76,816,635.23	Rent on Government Property	S3-5	24,850,000.00	8,382,127.68	(16,467,872.32)
116,277,105.66	Interest, Repayment and Dividends	S3-6	87,000,000.00	77,700,120.78	(9,299,879.22)
-	Reimbursement		10,000,000.00		(10,000,000.00)
-	Miscellaneous	S3-7	139,550,410.00	85,855,954.12	(53,694,455.88)
10,908,544,840.56	Revenue from Parastatals	S3-8	-	11,764,682,768.96	(11,764,682,768.96)
20,704,993,006.91	Statutory Allocation from Federation Account	S1-1	31,816,000,000.00	27,199,508,710.94	(4,616,491,289.06)
33,703,262,214.60	TOTAL REVENUE (A)		50,357,533,159.00	41,348,171,311.68	(9,009,361,847.32)
	LESS: EXPENDITURE: (B)				
7,053,926,273.02	Personnel Cost	S3-9	10,674,981,320.00	9,553,467,183.84	1,121,514,136.16
6,159,901,123.07	Overhead Cost	S3-10	8,750,179,080.00	6,653,925,882.62	2,096,253,197.38
144,584,064.24	Consolidated Salaries	S3-11	419,502,430.00	240,666,624.55	178,835,805.45
350,008,830.92	Pensions	S3-12	430,000,000.00	340,125,788.63	89,874,211.37
152,445,310.56	Gratuity	S3-13	540,000,000.00	529,389,080.15	10,610,919.85
125,727,588.10	10% Grants to Local Govt. Councils	S3-14	888,537,360.00	167,920,750.34	720,616,609.66
548,430,382.74	2.5% LGA Pensions Board	S3-15	600,000,000.00	291,541,523.00	308,458,477.00
30,839,799.15	Public Debt Charges		2,850,171,040.00		2,850,171,040.00
16,997,763.75	Severance and Furniture Allowance	S3-16	100,000,000.00	181,261,566.78	(81,261,566.78)
	Reserve for Permanent Secretaries Emoluments		116,898,760.00		116,898,760.00
64,447,078.00	Staff Housing Loan Scheme			95,172,818.39	(95,172,818.39)
	Arrears of Pensions Allowances	S3-17		11,764,682,768.96	(11,764,682,768.96)
10,908,544,840.56	Grants to Parastatals	S3-18			
	Payment/Service of Loans:				
12,572,860,052.97	Domestic Loans	S3-19	5,000,000,000.00	8,227,828,015.52	(3,227,828,015.52)
144,915,937.29	Foreign Loans	S3-20	200,000,000.00	191,323,556.27	8,676,443.73
38,273,629,044.37	TOTAL PAYMENTS (B)		30,570,269,990.00	38,237,305,559.05	(7,667,035,569.05)
(4,570,366,829.77)	OPERATING BALANCE (A-B)		19,787,263,169.00	3,110,865,752.63	(16,676,397,416.37)
	APPROPRIATION/TRANSFERS:				
	Capital Development Fund		19,787,263,169.00	3,110,865,752.63	(16,676,397,416.37)
-	Closing Balance (A - B) - C				

STATEMENT NO: 4

STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2011

ACTUALS PREVIOUS YEAR 2010	DESCRIPTION	NOTES	REVISED BUDGET 2011	ACTUALS 2011	VARIANCE
₦			₦	₦	₦
4,279,024,864.52	Opening Balance 1st January 2010			13,650,159,529.56	13,650,159,529.56
	Add: CAPITAL RECEIPTS (A)				
(4,570,366,829.77)	Transfer from Consolidated Revenue Fund		19,787,263,169.00	3,110,865,752.63	(16,676,397,416.37)
17,500,000,000.00	Internal Loans/Bond	S4-1	6,000,000,000.00	6,000,000,000.00	-
1,162,565,198.15	External Loans	S4-2	53,350,040.00	566,517,443.65	513,167,403.65
667,224,262.00	Federal Govt. Grant for various Programmes			67,108,190.83	67,108,190.83
34,337,706.50	Grants (Internal)		1,569,465,180.00	3,150,000,000.00	1,580,534,820.00
	Grants (External UBEC Fund)			832,432,433.76	
5,239,482,144.95	Value Added Tax (VAT) Proceeds from Debt Relief/	S4-3	6,046,360,890.00	6,084,088,746.50	37,727,856.50
	Reimbursement from Bond	S4-4	4,746,804,901.00	4,746,804,901.40	0.40
6,513,274,472.54	Excess Crude	S4-5	4,798,437,667.00	9,817,896,676.84	5,019,459,009.84
30,825,541,818.89	TOTAL RECEIPTS (A)		43,001,681,847.00	48,025,873,675.17	5,024,191,828.17
	Less: CAPITAL EXPENDITURE (B)				
	ECONOMIC SECTOR:				
1,584,849,522.01	Agriculture	S4-6	1,984,800,000.00	1,238,288,380.89	746,511,619.11
511,496,134.39	Livestock		28,500,000.00		28,500,000.00
-	Forestry		7,490,000.00		1,000,000.00
-	Fishery		16,890,000.00		5,000,000.00
257,826,572.10	Manufacturing, Industry & Mineral Dev.	S4-7	4,493,500,000.00	1,940,488,102.40	2,553,011,897.60
226,413,725.85	Energy and Power	S4-8	967,000,000.00	544,085,424.97	422,914,575.03
76,664,336.00	Commerce And Finance	S4-9	841,600,000.00	399,067,014.84	442,532,985.16
6,913,728,383.61	Works & Transport (Roads & Bridges)	S4-10	9,786,250,000.00	7,769,343,368.01	2,016,906,631.99
9,570,978,673.96	SUB-TOTAL		18,126,030,000.00	11,891,272,291.11	6,234,757,708.89
	SOCIAL SERVICES SECTOR:				
432,940,616.13	Education	S4-11	2,365,000,000.00	1,336,227,952.33	1,028,772,047.67
381,378,629.05	Health	S4-12	1,405,000,000.00	523,587,805.77	881,412,194.23
609,792,652.67	Information	S4-13	633,000,000.00	783,695,713.35	(150,695,713.35)
	Culture and Tourism		1,202,000,000.00	454,721,531.77	747,278,468.23
	Youth, Sports & Social Development	S4-14	209,650,000.00		209,650,000.00
1,424,111,897.85	SUB-TOTAL		5,814,650,000.00	3,098,233,003.22	2,716,416,996.78

ACTUALS PREVIOUS YEAR 2010 N	DESCRIPTION	NOTES	REVISED BUDGET 2011 N		ACTUALS 2011 N		VARIANCE N	
	ENVIRONMENT & REGIONAL DEV. SECTOR:							
		S4-15	6,200,000,000.00		6,155,759,436.01		44,240,563.99	
1,261,987,265.56	Water Resources & Supply	S4-16	91,000,000.00		43,203,250.00		47,796,750.00	
5,292,200.00	Sewage Drainage/Refuse Disposal	S4-17	639,000,000.00		258,440,300.00		380,559,700.00	
275,738,536.61	Town & Country Planning/Survey & Mapping	S4-18	5,478,000,000.00		4,866,135,758.75		611,864,241.25	
2,076,756,278.63	Housing	S4-19	160,000,000.00		110,278,658.05		49,721,341.95	
	Community Development							
3,619,774,280.80	SUB-TOTAL		12,568,000,000.00		11,433,817,402.81		1,134,182,597.19	
	GENERAL ADMINISTRATION:							
		S4-20						
2,560,517,436.72	General Administration		5,360,500,000.00		2,325,507,877.40		3,034,992,122.60	
	Executive		584,501,847.00		101,381,104.62		483,120,742.38	
	Legislature		548,000,000.00		119,477,600.00		428,522,400.00	
	Judiciary							
2,560,517,436.72	SUB-TOTAL		6,493,001,847.00		2,546,366,582.02		3,946,635,264.98	
17,175,382,289.33	GRAND TOTAL (B)		43,001,681,847.00		28,969,689,279.16		14,031,992,567.84	
13,650,159,529.56	Closing Balance (A - B)				19,056,184,396.01			

NOTES TO STATEMENT NO 1, CASHFLOW STATEMENT

DESCRIPTION	REVISED BUDGET N	ACTUALS 2011 N	VARIANCES N
NOTE S1 - 1			
STATUTORY ALLOCATION FROM FEDERATION ACCOUNT			
JANUARY		1,870,077,667.99	
FEBRUARY		1,890,898,412.41	
MARCH		1,903,048,673.03	
APRIL		1,910,384,289.70	
MAY		1,670,958,189.06	
JUNE		2,088,487,300.06	
JULY		2,517,127,225.19	
AUGUST		2,873,865,681.93	
SEPTEMBER		2,967,395,834.33	
OCTOBER		2,949,943,349.63	
NOVEMBER		2,360,786,859.67	
DECEMBER		2,196,535,227.94	
TOTAL	31,816,000,000.00	27,199,508,710.94	(4,616,491,289.06)
NOTE S1 - 2			
INTERNALLY GENERATED REVENUE (IGR)			
Taxes			
Fines and Fees	1,494,030,000.00	1,879,007,880.84	384,977,880.84
Licences	1,992,856,890.00	259,783,398.36	(1,733,073,491.64)
Earnings and Sales	20,000,000.00	34,329,950.00	14,329,950.00
Rent On Government Property	1,123,086,330.00	38,920,400.00	(1,084,165,930.00)
Miscellaneous	24,850,000.00	8,382,127.68	(16,467,872.32)
Reimbursement	139,550,410.00	85,855,954.12	(53,694,455.88)
Revenue from Parastatals	10,000,000.00		(10,000,000.00)
SUB-TOTAL	4,804,373,630.00	11,764,682,768.96	11,764,682,768.96
S1 - 3 EXCESS CRUDE			
AGUMENTATION			
ALLOCATION ON EXCESS CRUDE	2,671,437,667.10	2,605,501,714.35	
NNPC	3,888,745,690.00	6,865,337,228.77	
	347,000,000.00	347,057,733.72	
TOTAL	6,907,183,357.10	9,817,896,676.84	2,910,713,319.74
S1 - 4 VALUE ADDED TAX (VAT)			
JANUARY		449,238,688.78	
FEBRUARY		480,792,333.70	
MARCH		460,968,960.17	
APRIL		584,155,457.96	
MAY		420,402,512.10	
JUNE		503,513,030.34	
JULY		511,603,054.37	
AUGUST		621,969,603.81	
SEPTEMBER		530,514,628.58	
OCTOBER		566,481,599.94	
NOVEMBER		481,614,989.68	
DECEMBER		472,833,891.07	
TOTAL	6,046,360,890.00	6,084,088,750.50	37,727,860.50

DESCRIPTION	REVISED BUDGET N	ACTUAL N	VARIANCE N
S1 - 5 PROCEED FROM FOREIGN DEBTS AND BOND			
Multilateral Debts (Foreign)		1,586,102,981.00	
Bonds (Local Debts)		3,160,701,920.27	
TOTAL	4,746,804,901.00	4,746,804,901.27	0.27
S1 - 6 INTERNAL LOANS / BONDS			
UBA LOANS RECEIVED	6,000,000,000.00	6,000,000,000.00	-
S1 - 7 EXTERNAL LOANS RECEIVED FOR PROJECTS			
1ST QUARTER 2011 FOR CBUDP		381,374,389.50	
3RD QUARTER 2011 FOR FADAMA III		185,143,054.15	
TOTAL	53,350,040.00	566,517,443.65	513,167,403.65
S1 - 8 PERSONNEL COST			
MDA		2,332,601,703.61	
PARASTATALS		5,714,209,083.43	
SEB		1,506,656,396.80	
TOTAL	10,674,981,320.00	9,553,467,183.84	(1,121,514,136.16)
S1 - 9 OVERHEAD COST			
OFFICE OF THE GOVERNOR	4,347,246,200.00	3,645,355,907.29	701,890,292.71
OFFICE OF THE DEPUTY GOVERNOR	80,000,000.00	93,648,260.00	(13,648,260.00)
STATE PLANNING COMMISSION	12,749,240.00	6,434,096.00	6,315,144.00
DEPT OF BOARDER SECURITY & CONFLICT RESOLU.	9,606,000.00	4,400,000.00	5,206,000.00
DEPT OF ECONOMIC EMP. & POV. ALLEVIATION	7,604,000.00	4,835,000.00	2,769,000.00
DEPT OF INTER - PARTY DIALOGUE	6,500,000.00	2,750,000.00	3,750,000.00
DEPT OF GRANTS AND DONOR AGENCY	8,000,000.00	3,912,000.00	4,088,000.00
DEPT OF STATE OMBUDSMAN PRO. MONITORING	5,200,000.00	1,650,000.00	3,550,000.00
DIRECTORATE OF ATTITUDUAL CHANGE	29,999,600.00	3,300,000.00	26,699,600.00
DEPT OF INFORMATION & COMM. TECH	1,500,000.00	550,000.00	950,000.00
STATE COUNCIL ON PUBLIC PROCUREMENT	3,354,000.00	1,200,000.00	2,154,000.00
OFFICE OF THE SEC. TO THE STATE GOVT.	208,337,300.00	649,693,290.77	(441,355,990.77)
DEPT OF EXECUTIVE COUNCIL MATTERS	2,600,000.00	1,100,000.00	1,500,000.00
DEPT OF ECONOMIC AFFAIRS	2,200,000.00	1,100,000.00	1,100,000.00
DEPT OF GENERAL SERVICES	4,000,000.00	1,100,000.00	2,900,000.00
DEPT OF POLITICAL AFFAIRS	162,630,000.00	23,968,142.00	138,661,858.00
LIAISON OFFICE ABUJA	17,900,000.00	13,990,500.00	3,909,500.00
LIAISON OFFICE LAGOS	9,000,000.00	3,645,600.00	5,354,400.00
OFFICE OF THE HEAD OF SERVICE	8,400,000.00	6,688,000.00	1,712,000.00
ADMIN. AND GENERAL SERVICE DEPT.	2,400,000.00	1,650,000.00	750,000.00
ESTAB. PENSIONS AND MGT. SERVICES DEPT	4,800,790.00	3,052,000.00	1,748,790.00
PUBLIC SERVICE AND MANPOWER DEV. DEPT	35,000,000.00	44,706,750.00	(9,706,750.00)
MINISTRY OF AGRICULTURE & NATURAL RES.	23,332,890.00	7,440,000.00	15,892,890.00
MINISTRY OF COMMERCE, INDUSTRY & MIN. DEV.	11,146,860.00	8,275,000.00	2,871,860.00

DESCRIPTION	REVISED BUDGET N	ACTUAL 2011 N	VARIANCE N
MINISTRY OF CULTURE AND TOURISM	23,036,000.00	13,903,000.00	9,133,000.00
MINISTRY OF EDUCATION	20,000,000.00	85,969,400.00	(65,969,400.00)
STATE SCHOLARSHIP BOARD	432,000,000.00	138,438,468.09	293,561,531.91
EXAMINATION DEVELOPMENT CENTRE	22,505,290.00	7,497,508.00	15,007,782.00
MINISTRY OF FINANCE & ECO. DEVELOPMENT	61,600,000.00	24,018,000.00	37,582,000.00
OFFICE OF THE ACCOUNTANT-GENERAL	631,890,000.00	416,973,490.62	214,916,509.38
MINISTRY OF HEALTH AND ENVIRONMENT	35,056,000.00	18,680,000.00	16,376,000.00
MINISTRY OF INFORMATION & STATE ORIENTATION	10,485,400.00	24,141,000.00	(13,655,600.00)
GOVERNMENT PRINTING PRESS	43,400,000.00	40,900,000.00	2,500,000.00
MINISTRY OF JUSTICE	67,306,000.00	44,399,000.00	22,907,000.00
MINISTRY OF LANDS, SURVEY AND HOUSING	11,589,570.00	11,906,000.00	(316,430.00)
OFFICE OF THE SURVEYOR-GENERAL	4,504,380.00	2,800,000.00	1,704,380.00
MINISTRY OF LG, CHIEFTAINCY MATTERS & RURAL	17,575,050.00	5,720,000.00	11,855,050.00
MINISTRY OF PUBLIC UTILITIES	158,123,590.00	160,726,000.00	(2,602,410.00)
MINISTRY OF WOMEN AFFAIRS	22,605,780.00	9,645,000.00	12,960,780.00
MINISTRY OF WORKS AND TRANSPORT	10,800,000.00	13,716,000.00	(2,916,000.00)
MINISTRY OF YOUTH AND SPORTS	61,000,000.00	63,040,900.00	(2,040,900.00)
OFFICE OF THE AUDITOR-GENERAL (STATE)	15,000,000.00	6,039,928.00	8,960,072.00
OFFICE OF THE AUDITOR-GENERAL (LG)	3,042,960.00	2,200,000.00	842,960.00
CIVIL SERVICE COMMISSION	12,200,000.00	12,483,050.00	(283,050.00)
LOCAL GOVERNMENT SERVICE COMMISSION	2,342,600.00	1,100,000.00	1,242,600.00
STATE INDEPENDENT ELECTORAL COMMISSION	7,629,120.00	6,733,375.00	895,745.00
FISCAL RESPONSIBILITY COMMISSION	19,520,870.00	4,950,000.00	14,570,870.00
STATE HOUSE OF ASSEMBLY	441,000,000.00	520,506,852.85	(79,506,852.85)
HOUSE OF ASSEMBLY COMM	10,000,000.00	10,000,000.00	0.00
JUDICIARY HIGH COURT	43,500,000.00	51,863,540.00	(8,363,540.00)
CUSTOMARY COURT OF APPEAL	4,500,000.00	11,000,000.00	(6,500,000.00)
JUDICIARY SERVICE COMMISSION	15,000,000.00	1,100,000.00	13,900,000.00
BOARD OF INTERNAL REVENUE	30,000,000.00	16,800,724.00	13,199,276.00
SUB-TOTAL	7,240,719,490.00	6,251,695,782.62	989,023,707.38
NOTE S1 - 9			
ABAKALI CAP. TERRITORY DEV. BOARD	9,700,000.00	11,393,100.00	(1,693,100.00)
STATE EMERGENCY MANAGEMENT AGENCY	8,618,150.00	750,000.00	7,868,150.00
PSU PROJECT SUPPORT UNIT (MDG's)	4,000,000.00	100,000.00	3,900,000.00
STATE STATISTICAL BUREAU	4,000,000.00		4,000,000.00
STAFF DEVELOPMENT CENTRE	3,438,940.00	1,200,000.00	2,238,940.00
EBADEP	4,000,000.00	2,200,000.00	1,800,000.00
STATE FERTILIZER BLENDING PLANT	1,700,000.00		1,700,000.00
VETERINARY SCHOOL EZZAMGBO	12,000,000.00		12,000,000.00
SUPERVISED AGRIC CREDIT LOANS BOARD	2,400,000.00		2,400,000.00
FADAMA	2,400,000.00		2,400,000.00
EBONYI STATE TRACTOR HIRING SERVICE	1,700,000.00		1,700,000.00
EBONYI STATE MARKETING BOARD	2,000,000.00	220,000.00	1,780,000.00

DESCRIPTION	REVISED BUDGET		ACTUAL 2011		VARIANCE	
	N		N		N	
EBONYI BUILDING MATERIALS EZZANGBO	2,000,000.00		520,000.00		1,480,000.00	
EBONYI SALT & MINERAL INDUSTRY	1,000,000.00		580,000.00		420,000.00	
EBONYI STATE IND. ESTATE MGT BOARD	1,000,000.00		220,000.00		780,000.00	
TOURISM BOARD	1,500,000.00		484,000.00		1,016,000.00	
STATE COUNCIL FOR ARTS & CULTURE	4,000,000.00		4,484,000.00		(484,000.00)	
EBONYI STATE HOTELS LTD ABAKALI	58,550,000.00				58,550,000.00	
EBONYI STATE HOTELS LTD ABAKALI	29,530,500.00				29,530,500.00	
EBONYI STATE HOTELS LTD AFIKPO	600,000,000.00				600,000,000.00	
EBONYI STATE UNIVERSITY	60,000,000.00		30,000,000.00		30,000,000.00	
COLLEGE OF EDUCATION IKWO	169,480,000.00		211,729,000.00		(42,249,000.00)	
SECONDARY EDUCATION BOARD	4,000,000.00		78,200,000.00		(74,200,000.00)	
SUBEB	3,000,000.00		990,000.00		2,010,000.00	
EBONYI STATE LIBRARY BOARD	2,400,000.00		484,000.00		1,916,000.00	
AGENCY FOR MASS LITERACY	2,000,000.00				2,000,000.00	
STATE INVESTMENT & PROPERTY DEV. COMPANY	15,800,000.00		2,200,000.00		13,600,000.00	
HOSPITAL MANAGEMENT BOARD	100,000,000.00				100,000,000.00	
STATE UNIVERSITY TEACHING HOSPITAL	22,200,000.00				22,200,000.00	
HEALTH SYSTEM DEVELOPMENT	12,000,000.00				12,000,000.00	
SCHOOL HEALTH TECHNICAL NGBO	3,000,000.00				3,000,000.00	
EBONYI STATE HIV/AIDS	70,500,000.00		2,200,000.00		68,300,000.00	
EBONYI STATE ENVIRONMENTAL PROJECT AGENCY	32,500,000.00		5,692,000.00		26,808,000.00	
EBONYI BROADCASTING CORP. (EBBC)	9,800,000.00		484,000.00		9,316,000.00	
EBONYI NEWSPAPER & PUBLISH CORPORATION	5,000,000.00		484,000.00		4,516,000.00	
EBONYI STATE HOUSING DEV. CORPORATION	39,500,000.00				39,500,000.00	
STATE WATER CORPORATION	2,000,000.00		484,000.00		1,516,000.00	
EBRUWASSA	2,500,000.00		484,000.00		2,016,000.00	
RURAL ELECTRIFICATION BOARD	25,000,000.00		41,888,000.00		(16,888,000.00)	
EBONYI SPORTS COUNCIL	10,000,000.00		4,400,000.00		5,600,000.00	
EBONYI ROAD MAINTENANCE AGENCY	98,242,000.00				98,242,000.00	
EBONYI TRANSPORT SERVICE						
STATE POULTRY FARM COMPLEX						
EBONYI CABLE TV	50,000,000.00				50,000,000.00	
WOMEN DEVELOPMENT CENTRE	3,000,000.00				3,000,000.00	
ONCHOCERCIASIS CONTROL PROJECT	2,000,000.00				2,000,000.00	
ROLL BACK MALARIA PROJECT	2,000,000.00				2,000,000.00	
NATIONAL IMMUNICATION PROJECT	5,000,000.00				5,000,000.00	
EBONYI ELECTRIC POWER LIMITED	5,000,000.00		360,000.00		4,640,000.00	
ABAKALI POWER PLANT LIMITED						
SUB-TOTAL	1,509,459,590.00		402,230,100.00		1,107,229,490.00	
TOTAL	8,750,179,080.00		6,653,925,882.62		2,096,253,197.38	

DESCRIPTION	REVISED BUDGET		ACTUAL 2011		VARIANCE	
	N		N		N	
SI - 10						
CONSOLIDATED REVENUE FUND CHARGES (CRFC)						
Consolidated Salaries	419,502,430.00		240,666,624.55		178,835,805.45	
Pensions	430,000,000.00		340,125,788.63		89,874,211.37	
Gratuity	540,000,000.00		529,389,080.15		10,610,919.85	
10% Grant to LG Council	888,537,360.00		167,920,750.34		720,616,609.66	
2.5% LGA Pensions Board	600,000,000.00		291,541,523.00		308,458,477.00	
Severance and Furniture Allowance	100,000,000.00		181,261,566.78		(81,261,566.78)	
Pension Arrears			95,172,818.39		(95,172,818.39)	
TOTAL	2,978,039,790.00		1,846,078,151.84		1,131,961,638.16	
NOTE SI - 11						
GRANT TO PARASTATALS						
INSTITUTIONS						
EBONYI STATE UNIVERSITY	2,200,000,000.00		5,200,985,205.00		(3,000,985,205.00)	
COLLEGE OF EDUCATION IKWO	320,000,000.00		600,028,720.00		(280,028,720.00)	
SECONDARY EDUCATION BOARD	1,872,000,000.00		5,726,745,000.01		(3,854,745,000.01)	
STATE OWNED COMPANIES	8,952,760.00		236,923,843.95		(227,971,083.95)	
TOTAL	4,400,952,760.00		11,764,682,768.96		(7,363,730,008.96)	
NOTE SI - 12						
PURCHASE/CONSTRUCTION OF ASSETS						
ECONOMIC SECTOR						
Agriculture	1,984,800,000.00		1,238,288,380.89		746,511,619.11	
Livestock	28,500,000.00				28,500,000.00	
Forestry	7,490,000.00				7,490,000.00	
Fishery	16,890,000.00				16,890,000.00	
Manufacturing Industry & Mineral Development	4,493,500,000.00		1,940,488,102.40		2,553,011,897.60	
Energy and Power	967,000,000.00		544,085,424.97		422,914,575.03	
Commerce and Finance	841,600,000.00		399,067,014.84		442,532,985.16	
Works and Transport	9,786,250,000.00		7,769,343,368.01		2,016,906,631.99	
SUB - TOTAL	18,126,030,000.00		11,891,272,291.11		6,234,757,708.89	
SOCIAL SERVICES SECTOR:						
Education	2,365,000,000.00		1,336,227,952.33		1,028,772,047.67	
Health	1,405,000,000.00		523,587,805.77		881,412,194.23	
Information	633,000,000.00		783,695,713.35		(150,695,713.35)	
Culture and Tourism	1,202,000,000.00				1,202,000,000.00	
Youth and Sports & Social Development	209,650,000.00		454,721,531.77		(245,071,531.77)	
SUB - TOTAL	5,814,650,000.00		3,098,233,003.22		2,716,416,996.78	
ENVIRONMENTAL/REGIONAL DEV. SECTOR:						
Water Resources/ Supply	6,200,000,000.00		6,155,759,436.01		44,240,563.99	
Sewage, Drainage, Refuse Disposal	91,000,000.00		43,203,250.00		47,796,750.00	
Town and Country Planning	639,000,000.00		258,440,300.00		380,559,700.00	
Survey & Mapping						
Housing	5,478,000,000.00		4,866,135,758.75		611,864,241.25	
Community Development	160,000,000.00		110,278,658.05		49,721,341.95	
SUB - TOTAL	12,568,000,000.00		11,433,817,402.81		1,134,182,597.19	

DESCRIPTION	BUDGET VALUE N	ACTUAL 2011 N	VARIANCE N
ADMINISTRATION SECTOR:			
General Administration	6,493,001,847.00	2,546,366,582.02	3,946,635,264.98
SUB - TOTAL	6,493,001,847.00	2,546,366,582.02	3,946,635,264.98
GRAND TOTAL	43,001,681,847.00	28,969,689,279.16	14,031,992,567.84
NOTE S1 - 13			
DIVIDENDS FROM INVESTMENT			
Dividends	87,000,000.00	71,480,531.95	15,519,468.05
Interest		6,219,588.83	(6,219,588.83)
TOTAL		77,700,120.78	(77,700,120.78)
NOTE S1 - 14			
LOAN REPAYMENT/SERVISING			
FOREIGN LOAN	200,000,000.00	191,323,556.27	8,676,443.73
BOND	5,000,000,000.00	6,801,073,188.00	(1,801,073,188.00)
UBA LOAN		1,126,754,827.52	(1,126,754,827.52)
CONTINGENT LIAB		300,000,000.00	(300,000,000.00)
TOTAL	5,200,000,000.00	8,419,151,571.79	(3,219,151,571.79)

NOTE S1 - 15 CASH AND ITS EQUIVALENT 31ST DECEMBER, 2011

S/N	MINISTRIES/DEPARTMENTS	BANK N	BALANCES CASH N	TOTAL N
1	Government House	66,229,396.44	11,528,412.33	77,757,808.77
2	Accountant-General's Office	14,584,244,923.71	45,000,000.00	14,629,244,923.71
3	Deputy Governor's Office	20,674.20		20,674.20
4	Ebonyi State Independent Electoral Commission	3,871,593.03		3,871,593.03
5	House of Assembly	27,702.22	4,000.00	31,702.22
6	Ministry of Local Government & Chieftancy Affairs	13,662,341.46		13,662,341.46
7	Ministry of Information	57,270.35		57,270.35
8	Ministry of Education	21,140,409.10	2,760.00	21,143,169.10
9	Exam Development Centre	1,701,411.43	20,427.00	1,721,838.43
10	Secondary Education Board	7,723,042.41	348,795.00	8,071,837.41
11	Library Board	19,326.21	48.08	19,374.29
12	SEB Pay Office	65,079,330.00		65,079,330.00
13	Ministry of Works	14,361,743.02		14,361,743.02
14	Water Corporation	43,372,396.35	4,305.00	43,376,701.35
15	Rural Electrification Board	178,880.00		178,880.00
16	Office of Secretary to the State Government	198,583.53		198,583.53
17	Civil Service Commission	378.50		378.50
18	Head of Service	29,178.91		29,178.91
19	Ministry of Justice	9,742.63		9,742.63
20	Ministry of Health	2,199.08		2,199.08
21	Health Management Board	10,434,345.06		10,434,345.06
22	Ebonyi State University Teaching Hospital	35,954,820.44		35,954,820.44
23	Ebonyi State University	1,163,516,172.35		1,163,516,172.35
24	Ministry of Women Affairs	101,862.45		101,862.45
25	Ebonyi Hotel Abakaliki	212,537.54		212,537.54
26	Universal Basic Education Board	3,431,334.70		3,431,334.70
27	Ebonyi Newspapers	51,832.81		51,832.81
28	Ministry of Culture & Tourism	6,986.39		6,986.39
29	Agency for Mass Literacy	49,938.80	340.00	50,278.80
30	Local Government Service Commission	4,325,992.34		4,325,992.34
31	State Planning Commission	74,848.86		74,848.86
32	Economic Empowerment & Poverty Reduction	5,982.95		5,982.95
33	HSDP II	199,387.76		199,387.76
34	FADAMA III	65,758,089.26		65,758,089.26
35	EBOSACA	743,756.10	13,560.00	757,316.10
36	Ministry of Finance and Economic Development	1,288,705.82		1,288,705.82
37	Ministry of Commerce, Industry & Mineral Dev.	805,303.68		805,303.68
38	Ministry of Public Utilities	36,322,206.54		36,322,206.54
39	Ezzamgbo Building Material Industry			-
40	Ebonyi Hotels Afikpo	135,752.71	458,201.72	593,954.43
41	Ebonyi Broadcasting Corporation	1,819,247.82	305,135.00	2,124,382.82
42	Ebonyi Cable Television			-
43	Ministry of Youths & Sports	4,936.65	1,055.00	5,991.65
44	Board of Internal Revenue	17,952.48	1,893.01	19,845.49
45	RUWASSA	284,766.58		284,766.58
46	Ministry of Agriculture	3,254,926.26		3,254,926.26

S/N	MINISTRIES/DEPARTMENTS	BALANCES		
		BANK N	CASH N	TOTAL N
47	EBADEP	4,127.00		4,127.00
48	Capital City Development	179,313.06	122,550.00	301,863.06
49	EBSEPA	17,656.57		17,656.57
50	Ministry of Lands	4,433,748.42		4,433,748.42
51	Scholarship Board	6,269,466.70		6,269,466.70
52	Housing Corporation	100,920,863.22	565.00	100,921,428.22
53	Judicial Service Commission	23,676.71		23,676.71
54	Judiciary - High Court	53,853.48		53,853.48
55	CBUDP	41,122.50		41,122.50
56	Ministry of Finance Incorporated	132,236,564.14		132,236,564.14
57	Judicial - Customary Court of Appeal	143.40		143.40
58	Ikwo College of Education	53,080,251.35	40,350.00	53,120,601.35
59	SEMA	57,423.02		57,423.02
60	Fiscal Responsibility Commission	3,535.68		3,535.68
61	MDGS			-
62	Ebonyi State Printing Press	1,599.00		1,599.00
63	Ebonyi State Tourism Board	1,065.00		1,065.00
64	Office of the Surveyor General	26,221.48		26,221.48
65	Ebonyi State Investment Company	1,500.00	185,651.92	187,151.92
66	EBOTRANS	236,279.00		236,279.00
67	Road Maintenance Agency	1,116,180.24	1,220.00	1,117,400.24
68	Ebonyi State Council for Arts & Culture	4,530.06		4,530.06
69	CSDP	51,187,120.22	25,920.00	51,213,040.22
70	Fertilizer Plant	1,249,400.71		1,249,400.71
	SUB-TOTAL	16,501,877,849.89	58,065,189.06	16,559,943,038.95
	SUB-TREASURIES			
1	ABAKALIKI	2,485,665,987.00	4,444,851.83	2,490,110,838.83
2	AFIKPO	771,501.45	28,970.01	800,471.46
3	CHAOZARA	1,052,767.29	8,606.72	1,061,374.01
4	OBIOZARA	82,997.90		82,997.90
5	ISHIELU	2,884,979.86		2,884,979.86
6	ISHAGU	824,618.63		824,618.63
7	IKWO	26,813.23		26,813.23
8	ONUEKE	3.76	7.68	11.44
9	ONICHA	337,807.97		337,807.97
10	OWUTU EDDA	81,834.43	29,609.30	111,443.73
	SUB-TOTAL	2,491,729,311.52	4,512,045.54	2,496,241,357.06
	GRAND-TOTAL	18,993,607,161.41	62,577,234.60	19,056,184,396.01

NOTES TO STATEMENT: NO 2 ASSETS AND LIABILITIES

	ACTUALS 2011		ACTUALS 2010	
	N		N	
NOTE S2 - 1 CASH AT BANK SEE NOTE S1 - 15				
NOTE S2 - 2				
INVESTMENT WITH MOFI				
NAL BANK	22,556,646.00		22,556,646.00	
FSB INTI	3,713,314.20		3,713,314.20	
CADBURY PLC	181,240.50		181,240.50	
GLANCOSMITHKLIN	17,131.92		17,131.92	
UAC PLC	26,048,397.34		26,048,397.34	
TOTAL PLC	236,360.00		236,360.00	
ROYALE EXCHANGE	4,670,919.00		4,670,919.00	
CAPL	81,813.15		81,813.15	
NESTLE PLC	66,374.10		66,374.10	
UNILEVER PLC	8,346,786.00		8,346,786.00	
IMB	82.32		82.32	
GOLDEN GUINEA PLC	1,063,241.88		1,063,241.88	
FIRST BANK PLC	51,828,288.00		51,828,288.00	
ASHAKA CEMENT PLC	14,707,680.00		14,707,680.00	
TEXACO PLC	10,572,870.00		10,572,870.00	
PZ PLC	6,368,317.02		6,368,317.02	
UNIPETROL	156,822.96		156,822.96	
ALUMINIUM EXTRACTING INDUSTRY	4,280,637.40		4,280,637.40	
NBL PLC	4,800,000.00		4,800,000.00	
UBN PLC	508,000.00		508,000.00	
NIGERCEM PLC	66,500.00		66,500.00	
ALL STATES TRUST BANK	2,500,000.00		2,500,000.00	
DIAMOND BANK	23,250,000.00		23,250,000.00	
UNQUOTED SHARES	59,457,301.10		59,457,301.10	
PURCHASE OF CBN CERTIFICATE				
ZENITH BANK PLC	5,600,865.50		5,600,865.50	
ACCESS BANK PLC	4,321,000.00		4,321,000.00	
TOTAL	255,400,588.39		255,400,588.39	
NOTE S2 - 3				
LIABILITY OVER ASSETS				
Opening Balance 1st January, 2011				
Add / Less: Net Movement				
Domestic Loan	(2,227,828,015.52)		12,525,733,845.12	
Foreign Loan/Advance	747,028,269.39		(1,480,799,746.13)	
Balance			11,044,934,098.99	
NOTE S2 - 4				
ADVANCES				
CASH ADVANCE				
MOTORCYCLE/BICYCLE LOANS				
SALARY ADVANCE	6,422,031.26			
CAR ADVANCE (ADVANCES)	123,259,775.30			
	129,681,806.56			

	ACTUALS 2011 N	ACTUALS 2011 N
NOTE S2-5		
CAPITAL DEVELOPMENT FUND		
Opening Balance 1st January, 2011	34,375,714,145.61	13,650,159,529.56
Add: Total Receipts	(28,969,689,279.16)	5,406,024,866.45
: Total Payment	Balance	19,056,184,396.01
NOTE S2 - 6		
DOMESTIC LOAN (BALANCE):		
Domestic Loan Balance January 2011	6,000,000,000.00	10,385,283,542.98
Domestic Loan January - December, 2011	(8,227,828,015.52)	(2,227,828,015.52)
Domestic Loan Repayment 2011	Balance	8,157,455,527.46
NOTE S2 - 7		
FOREIGN LOAN (BALANCE)		
Foreign Loan Balance January 2011	566,517,443.65	2,897,367,079.10
Foreign Loan January - December, 2011	(191,323,556.27)	375,193,887.38
Foreign Loan Repayment	Balance	3,272,560,966.48

NOTES TO STATEMENT NO. 3: CONSOLIDATED REVENUE FUND STATEMENT.

DESCRIPTION	REVISED BUDGET N	ACTUAL 2011 N	VARIANCE N
NOTE S3 - 1 TAXES			
BOARD OF INTERNAL REVENUE			
Withholding Tax on Dividends	50,000,000.00	8,467,332.22	(41,532,667.78)
Pools Beuing Tax	30,000.00	110,000.00	80,000.00
Payee (Cash)	2,700,000,000.00	1,480,350,847.93	(1,219,649,152.07)
Direct Assessment	300,000,000.00	17,396,809.00	(282,603,191.00)
Withholding Tax (Bank Interest)	70,000,000.00	29,368,850.68	(40,631,149.32)
Development Levy	5,000,000.00	1,939,080.00	(3,060,920.00)
Okada Tax Commercial Vehicle	3,000,000.00		(3,000,000.00)
Withholding Tax on Royalties	2,000,000.00	112,610,967.00	110,610,967.00
Capital Gains Tax (CGT)	2,000,000.00		(2,000,000.00)
SUB-TOTAL	3,132,030,000.00	1,650,243,886.83	(1,481,786,113.17)
OFFICE OF THE ACCOUNTANT-GENERAL			
10% Tax on Consultancies	200,000,000.00	8,800,000.00	(191,200,000.00)
5% Withholding Tax on Contracts	12,000,000.00	5,789,781.98	(6,210,218.02)
1% Education Levy	150,000,000.00	214,174,202.03	64,174,202.03
SUB - TOTAL	362,000,000.00	228,763,984.01	(133,236,015.99)
SUMMARY			
BOARD OF INTERNAL REVENUE		1,650,243,886.83	1,650,243,886.83
OFFICE OF THE ACCT.GENERAL		228,763,994.01	228,763,994.01
TOTAL	-	1,879,007,880.84	1,879,007,880.84
NOTE S3 - 2 FINES & FEES			
Office of the Accountant-General		59,719,014.07	
BIR		43,050,350.00	
Ministry of Agriculture		7,460,590.00	
Ministry of Lands		52,395,154.38	
Surveyors General Office		4,280,710.00	
Ministry of Education		5,581,000.00	
Ministry of Public Utilities		847,000.00	
Capital Territory Board		12,489,138.41	
UBEB		890,000.00	
Ministry of Health		2,648,500.00	
Ministry of Women Affairs		706,800.00	
Ministry of Works		14,593,550.00	
Hospital Management Board		7,075,015.00	
Head of Service		109,400.00	
Ministry of Youth and Sports		55,000.00	
High Court		14,264,490.00	
Court of Appeal		2,130,530.00	
Ministry of Justice		165,000.00	
Ministry of Local Government		72,000.00	

DESCRIPTION	REVISED BUDGET N	ACTUAL N	VARIANCE N
Ministry of Commerce Liaison Office Abuja Cabinet Office Ministry of Finance Liaison Office Lagos TOTAL	1,992,856,890.00	30,995,956.50 150,000.00 32,200.00 72,000.00 259,783,398.36	(1,733,073,491.64)
S3 - 3			
LICENCES		34,203,750.00	
BIR		126,200.00	
MINISTRY OF AGRICULTURE	20,000,000.00	34,329,950.00	14,329,950.00
TOTAL			
EARNINGS & SALES		6,034,050.00	
Ministry of Agriculture		10,657,225.00	
Ministry of Lands		1,500.00	
Surveyors GM Office		140,000.00	
Ministry of Justice		22,087,625.00	
Cabinet Office TOTAL	1,123,086,330.00	38,920,400.00	(1,084,165,930.00)
S3 - 5			
RENT ON GOVT PROPERTY		8,382,127.68	(16,467,872.32)
Ministry of Lands	24,850,000.00		
S3 - 6			
INTEREST/DIVIDENDS	87,000,000.00	77,700,120.78	(9,299,879.22)
Ministry of Finance Incorporated (MOFI)			
S3 - 7			
MISCELLANEOUS		84,374,441.72	
Refund of Excess Bank Charges		1,481,512.40	(138,068,897.60)
Health Management Board	139,550,410.00	85,855,954.12	
NOTE S3 - 8			
REVENUE FROM PARASTATALS		367,400.00	
EBONYI STATE LIBRARY BOARD		105,000.00	
EBONYI STATE SPORT COUNCIL		5,349,210.00	
EBBS		42,000.00	
STATE AGENCY FOR MASS LITERACY		27,992,210.00	
EBSEPA		12,822,470.00	
STATE WATER CORPORATION			
EXAMINATION DEVELOPMENT CENTRE			
HOUSING DEVELOPMENT CORP.		1,908,670.00	
EBONYI HOTELS AFIKPO		35,790,300.00	
EBONYI HOTELS ABAKALIKI			

DESCRIPTION	REVISED BUDGET N	ACTUAL N	VARIANCE N
TEACHING HOSPITAL		146,468,268.95	
EBONYI STATE NEWSPAPERS		5,522,715.00	
SCHOLARSHIP BOARD			
EBADEP			
EBROMA		110,000.00	
EBONYI MARKETING CO.		375,600.00	
TOURISM BOARD		70,000.00	
SECONDARY EDUCATION BOARD		5,726,745,000.01	
EBSU		5,200,985,205.00	
STATE COLLEGE OF EDUCATION IKWO		600,028,720.00	
TOTAL	-	11,764,682,768.96	11,764,682,768.96
NOTE S3 - 9 PERSONNEL COST			
MDA		2,332,601,703.61	
PARASTATALS & INSTITUTION		5,714,209,083.43	
SEB		1,506,656,396.80	
TOTAL	10,674,981,320.00	9,553,467,183.84	(1,121,514,136.16)
S3 - 10 OVERHEAD COST			
MDA		6,251,695,782.62	
PARASTATALS & INSTITUTION		402,230,100.00	
TOTAL	6,752,548,880.00	6,653,925,882.62	(98,622,997.38)
S3 - 11			
CONSOLIDATED SALARIES			
Executive Governor		7,782,881.56	
Deputy Governor		7,392,752.64	
Accountant General		5,615,415.00	
Office of the Auditor - General (State)		9,433,085.10	
Office of the Auditor-General (LG)		6,738,498.12	
Civil Service Commission		27,412,377.24	
EBSIEC		37,887,054.93	
Judicial Service Commission		20,203,171.64	
Arrears paid to Permanent Secretary		64,447,078.00	
Surveyor General		5,615,415.00	
Fiscal Responsibility Commission		22,063,673.16	
Local Government Service Commission		26,075,222.16	
TOTAL	419,502,430.00	240,666,624.55	178,835,805.45
S3 - 12 STATE PENSIONS (CURRENT)			
JANUARY		22,304,604.02	
FEBRUARY		18,636,806.54	
MARCH		25,023,502.50	
APRIL		25,750,000.76	
MAY		23,861,210.52	
JUNE		29,218,282.13	
JULY		31,306,941.01	
AUGUST		31,712,549.01	
SEPTEMBER		33,060,247.42	
OCTOBER		32,120,278.33	
NOVEMBER		33,620,439.00	
DECEMBER		33,510,927.39	
TOTAL	430,000,000.00	340,125,788.63	89,874,211.37

DESCRIPTION	REVISED BUDGET N	ACTUAL N	VARIANCE N
NOTE S3 - 13			
GRATUITY		385,667,615.33	
MINISTRIES		143,721,464.82	
UBEB	540,000,000.00	529,389,080.15	10,610,919.85
NOTE S3 - 14			
10% IGR TO LOCAL GOVERNMENT COUNCILS			
JANUARY		8,093,395.44	
FEBRUARY		10,061,867.40	
MARCH		21,460,650.77	
APRIL		9,323,483.02	
MAY		15,889,268.67	
JUNE		15,104,143.75	
JULY		14,768,815.84	
AUGUST		12,493,293.78	
SEPTEMBER		5,414,234.65	
OCTOBER		13,189,168.71	
NOVEMBER		14,041,939.68	
DECEMBER		28,080,488.64	
TOTAL	888,537,360.00	167,920,750.35	720,616,609.65
NOTE S3 - 15			
2.5% LGA PENSIONS BOARD			
JANUARY		37,089,294.23	
FEBRUARY		37,315,491.98	
MARCH		35,163,047.51	
APRIL		36,152,503.07	
MAY		39,244,317.46	
JUNE		34,358,029.06	
JULY		35,072,907.10	
AUGUST		8,969,499.57	
SEPTEMBER		9,424,677.24	
OCTOBER		9,424,677.24	
NOVEMBER		9,327,088.54	
DECEMBER			
TOTAL	600,000,000.00	291,541,533.00	308,458,467.00
S3 - 16			
SEVERANCE/FURNITURE ALLOWANCES			
PAST HOUSE MEMBERS		64,447,078.00	
EBSEC MEMBER		18,274,935.00	
FURNITURE ALLOWANCE		98,539,493.78	
TOTAL	100,000,000.00	181,261,506.78	(81,261,506.78)

DESCRIPTION	REVISED BUDGET N	ACTUAL N	VARIANCE N
NOTE S3 - 17			
PENSION ARREARS			
JANUARY		10,572,017.48	
FEBRUARY		13,963,569.90	
MARCH		9,793,985.43	
APRIL		8,039,686.84	
MAY		6,885,840.36	
JUNE		6,399,106.80	
JULY		3,600,907.62	
AUGUST		3,276,506.35	
SEPTEMBER		1,924,860.71	
OCTOBER		7,863,806.71	
NOVEMBER		11,381,139.61	
DECEMBER		11,471,390.53	
TOTAL		95,172,818.34	
S3 - 18			
GRANTS TO PARASTATALS/INSTITUTIONS			
STATE OWNED COMPANIES			
SEB		236,923,843.95	
COLLEGE OF EDUCATION		5,726,745,000.01	
EBONYI STATE UNIVERSITY		600,028,720.00	
TOTAL	4,400,952,760.00	11,764,682,768.96	(7,363,730,008.96)
NOTE S3 - 19			
INTERNAL LOAN REPAYMENT			
ii. DOMESTIC LOAN			
Bond repayment			
UBA (160, 964, 975 x 7month)		6,801,073,188.00	
Contingent Lib (invest. Co. ICB)		1,126,764,827.52	
SUB-TOTAL	5,000,000,000.00	8,227,828,015.52	(3,227,828,015.52)
NOTE S3 - 20			
EXTERNAL LOAN REPAYMENT			
I. FOREIGN LOAN			
JANUARY			
FEBRUARY		11,222,717.77	
MARCH		16,372,803.50	
APRIL		16,372,803.50	
MAY		16,372,803.50	
JUNE		16,372,803.50	
JULY		16,372,803.50	
AUGUST		16,372,803.50	
SEPTEMBER		16,372,803.50	
OCTOBER		16,372,803.50	
NOVEMBER		16,372,803.50	
DECEMBER		16,372,803.50	
TOTAL	200,000,000.00	191,323,556.27	8,676,443.73

NOTES TO STATEMENT NO 4: CAPITAL DEVELOPMENT FUND STATEMENT.

	DESCRIPTION	REVISED BUDGET N	ACTUAL N	VARIANCE N
	NOTE S4 - 1			
	INTERNAL LOANS / BOND			
1	UBA - LOAN		6,000,000,000.00	
2	TOTAL	6,000,000,000.00	6,000,000,000.00	-
	NOTE S4 - 2 EXTERNAL LOANS			
1	HSDP II		381,374,389.50	
2	Community Based Urban Dev. Project			
3	HIV/AIDS Programme		185,143,054.15	
4	FADAMA III			
	TOTAL	53,350,040.00	566,517,443.65	513,167,403.65
	NOTE S4 - 3:			
	VALUE ADDED TAX (VAT)			
	JANUARY		449,238,688.78	
	FEBRUARY		480,792,333.70	
	MARCH		460,968,960.17	
	APRIL		584,155,457.96	
	MAY		420,402,512.10	
	JUNE		503,513,030.34	
	JULY		511,603,054.37	
	AUGUST		621,969,603.81	
	SEPTEMBER		530,514,628.58	
	OCTOBER		566,481,599.94	
	NOVEMBER		481,614,989.68	
	DECEMBER		472,833,891.07	
	TOTAL	6,046,360,890.00	6,084,088,750.50	37,727,860.50
	NOTE S4 - 4			
	SEE NOTE S1 - 5			
	NOTE S4 - 5			
	SEE NOTE S1 - 3			

DESCRIPTION	REVISED BUDGET		ACTUALS 2011		VARIANCES	
	N		N		N	
ECONOMIC SECTOR						
451190200 NOTE S4 - 6 AGRICULTURE & NATURAL RESOURCES						
CLEARING AND FORWARDING OF 3NO STATE RICE PROCESSING MILLS			13,913,526.75			
DEMURRAGE OF EBONYI STATE 3NO STATE RICE PROCESSING MILLS			11,887,820.00			
DEMURRAGE OF 39 CONTAINER AS CLEARED RICE MILLS			39,441,437.00			
PURCHASE OF 39 CONTAINERS FOR THE STORAGE OF RICE MILLING EQUIPMENT			38,873,308.50			
FENCING OF NKALIKI HATCHERY FARM			8,862,500.05			
CONSTRUCTION OF 3NO 5TPH RICE MILL IN THE STATE			198,907,365.60			
SUPPLY OF ONE PAY LOADER (CAT 950C)			15,000,000.00			
CLEARING AND FORWARDING OF RICE MILLION EQUIPMENT			23,189,211.25			
ADDITIONAL CUSTOM DUTY AND DEMURRAGE FOR RICE MILLING EQUIPMENT			37,760,669.25			
CUSTOM DUTY CLEARING AND FORWARDING OF 2NO ADDITIONAL CONTAINER OF RICE MILLING EQUIPMENT.			7,984,943.00			
CLEARING AND FORWARDING OF RICE MILLING EQUIPMENT			23,189,211.25			
PURCHASE OF 6 CONTAINERS OF RICE MILLING EQUIPMENT			37,760,669.25			
PURCHASE OF 6-CONTAINERS OF RICE MILLING EQUIPMENT			5,868,538.02			
BUILDING OF PLANT HOUSE FOR UNIDO OFFICE RICE MILLING MACHINE			7,600,000.00			
CONSTRUCTION OF 3NO 5TPH RICE MILLING FACTORY BUILDING			141,693,759.50			
CONSTRUCTION OF ADMIN. BLOCK BUILDING			3,156,009.64			
CONSTRUCTION OF 3 NO.5 TPH RICE MILL FACTORY			177,707,250.00			
COMPLETION OF THE CONSTRUCTION OF UNIDO RICE MILL PLANT AT IBOKO			15,111,447.75			
CONSULTANCY FEE ON EBONYI STATE 5TPH RICE MILL BUILDING			7,222,308.98			
CUSTOM, DEMURRAGE AND TRANSPORTATION OF THE ENTIRE CONSIGNMENT TO THE STATE GOVERNMENT			22,578,631.50			

DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
	2011 N	N	N
PROVISION OF BOREHOLE WITH OVERHEAD TANK AT FERTILIZER COMPANY		4,473,620.00	
COMPENSATION TO THE PEOPLE AFFECTED ON THE SITE ACQUIRED FOR THE ESTABLISHMENT OF RICE MILLING		34,010,180.00	
PAYMENT TO HON. COMM. TO ENABLE THEM PURCHASE WOOD DECKS FOR THE TEMPORARY STORAGE OF THE RICE MILL CONTAINERS		346,000.00	
FERTILIZER BLENDING PLANT		15,000,000.00	
FOR CONSTRUCTION OF 3 NO 5TPH RICE MILL IN THE STATE		198,907,365.60	
CONSTRUCTION OF ADMINISTRATIVE BLOCK AT FERTILIZER BLENDING PLANT, ONUEBONYI-IZZI		2,808,848.50	
CONSTRUCTION OF 3NO 5THP RICE MILL FACTORY BUILDING		141,693,759.50	
PAYMENT OF AUDIT FEES, ROUTINE MAINTENANCE & PROCUREMENT OF OTHER ESSENTIAL NEEDS OF THE EBONYI STATE FERTILIZER & CHEMICAL COY LTD		3,340,000.00	
SUB - TOTAL	1,984,800,000.00	1,238,288,380.89	746,511,619.11
451590200 NOTE S4 - 7 MANUFACTURING			
PAYMENT FOR CONSTRUCTION OF ABAKALIKI INTL. MKT		136,583,125.05	
PAYMENT FOR THE CONSTRUCTION OF ABAKALIKI INT. MKT		50,000,000.00	
PAYMENT FOR CEMENT CONSULTANCY		35,280,000.00	
PAYMENT FOR THE CONSTRUCTION OF THE PROPOSED ABAKALIKI INTERNATIONAL MARKET		257,344,795.58	
PAYMENT FOR CONSTR. OF INTER. MARKET ABAKALIKI		262,104,297.50	
PAYMENT FOR PROPOSED ABAKALIKI INTL. MKT		105,465,381.82	
PAYMENT FOR THE CONSTRUCTION NO 2 OF ABAKALIKI INTERNATIONAL MARKET		145,917,666.62	
CONSTRUCTION OF ABAKALIKI INTERNATIONAL MARKET		109,191,598.01	
RELEASE TO COMM. OF FINANCE & ECONOMIC NEXT PROVISION AND SET UP OF 6-NO CAR PARK SHADE		2,870,000.00	

DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
	2011 N	N	N
CONSTRUCTION OF INTERNATIONAL MARKET ABAKALIKI		138,756,513.11	
CONSTRUCTION OF INTERNATIONAL MKT		163,284,896.98	
CONSTRUCTION OF BOX CULVERTS AT THE ABAKALIKI INTERNATIONAL MARKET		30,000,000.00	
PAYMENT OF EXPENSES LIMESTONE EXPLORATION FOR CEMENT PRODUCTION.		50,753,251.50	
COMPENSATION FOR THE ACQUISITION OF ISHIEKE & NSURAKPA LAND		12,025,000.00	
COST INCURRED BY CEMENT COMMITTEE MEMBER		19,629,795.00	
CONSTRUCTION OF OZIZZA BEACH FERRY LANDING RAMP		10,017,648.50	
FOR RECLAMATION AT THE INTERNATIONAL MARKET		20,000,000.00	
CONSTRUCTION OF INTERNATIONAL MARKET		336,014,132.73	
CEMENT ENGR FOR BUILDING CEMENT PRODUCING FACTORIES		35,250,000.00	
RECLAMATION AT THE INTERNATIONAL MARKET		20,000,000.00	
SUB - TOTAL	4,493,500,000.00	1,940,488,102.40	2,553,011,897.60
NOTE S4 - 8 ENERGY AND POWER			
PAYMENT FOR THE EXTENSION OF ELECTRICITY PROJECT TO NDUFU, ALIKE, OHAUKWU ETC CULTURAL CENTRE		88,064,971.00	
REPAIRS OF PHCN SUB-STATION WATER PLANT WIP		1,241,000.00	
EXTENSION OF ELECTRICITY TO OFEREKPE WATER TREATMENT PLANT (WTP)		36,000,000.00	
CONSTRUCTION OF UNIDO RICE MILL PLANT IN IBOKO		3,777,861.75	
ELECTRICITY PROJECT IN EBONYI SOUTH SENATORIAL ZONE		73,923,292.55	
EXTENSION OF ELECTRICITY TO NDUFU, ALIKE, OHAUKWU, ONYIKWA, INYIMEGU, AMEKA, IKWO		14,153,538.97	
RELEASE TO HON. COMMISSIONER FOR PUBLIC UTILITIES		8,156,000.00	
RELEASE TO PUBLIC UTILITIES TO EQUIP THE STATE		15,000,000.00	
CONSTRUCTION & INSTALLATION OF DOUBLE ARM STREET LIGHT ALONG NNPC ONUEBONYI		78,201,555.00	

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
CONSTRUCTION & INSTALLATION OF DOUBLE ARM STREET LIGHT ALONG NNPC ONUEBONYI CARRIAGE WAY		61,175,754.50	
PROVISION OF ELECTRICITY AT MAMMY MARKET		8,240,000.00	
ELECTRIFICATION OF EBONYI SOUTH		51,718,151.20	
PURCHASE OF GEN. SET FOR OFFICE USE ELECTRICITY BOARD		15,893,800.00	
DIVERSION OF POWER FROM NKALAGU TO ABAKALIKI SUB STATION		27,000,000.00	
PROCUREMENT & INSTALLATION OF 1 NO 300 KVA 11/0.415KV TRANSFORMER		8,982,000.00	
CONSTRUCTION OF OHANKWU OKWUDA ALIKE ROAD IN IKWO		50,000,000.00	
CLEARING AND LEVELLING OF THE SITE FOR POWER PLANT PROJECT AT EKPA UMAKA, IKWO		2,000,000.00	
FOR THE ENERGIZATION OF UDUMOWO INYIMAGU ENYIBICHIRI IKWO		557,500.00	
SUB - TOTAL	967,000,000.00	544,085,424.97	422,914,575.03
NOTE S4 - 9 COMMERCE AND FINANCE			
PAYMENT FOR 30% CONSULTANCY FEE ON FOREIGN DEBT RECOVERY BILL ENTERED WITH EBSG.		190,398,534.86	
PAYMENT FOR 30% CONSULTANCY FEE ON FOREIGN DEBT RECOVERY BID WITH EBSG		190,398,534.86	
PAYMENT OF COMMISSION ON TAXES COLLECTED OUT- SIDE EBONYI STATE		11,524,726.70	
ADDITIONAL WORK ON LANDSCAPING OF MIN. OF FINANCE		2,047,734.58	
PERM SEC. FINANCE, FOR LANDSCAPING DRAINAGE & PAINTING OF THE MINISTRY PREMISES.		1,827,483.84	
FOR THE PROVISION & SETTING UP OF 6 NO CAR PARK SHADE		2,870,000.00	
SUB - TOTAL	841,600,000.00	399,067,014.84	442,532,985.16

451890200	DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
		2011 N	N	N
	NOTE S4 - 10 WORKS AND TRANSPORT			
	CONSTRUCTION OF 10KM EKETUBU ENYIAGBA ROAD		65,716,500.30	
	DUALIZATION OF ABAKALIKI ENUGU ROAD		359,762,213.95	
	CONSTRUCTION OF CONCRETE BRIDGE AT IDEMBIA		171,340,541.76	
	CONSTRUCTION OF 3NO BRIDGE & 12.3KM RD AT AKAEZE		39,285,856.80	
	CONSTRUCTION OKWO MARKET AMOFIA MGBO ROAD		15,310,032.31	
	CONSTRUCTION OF 6 SPAN CONCRETE BRIDGE ACROSS EBONYI EZZAMA RIVER		157,304,068.82	
	CONSTRUCTION OF ENUGU ABAKALIKI ROAD		179,570,426.00	
	FOR THE DUALIZATION OF ABAKALIKI ENUGU ROAD		481,562,178.93	
	FOR DEVELOPMENT PROJECT BEING COUNTERPART FUND FROM THE STATE GOVT. TO ITS PROGRAMME		165,270,000.00	
	CONSTRUCTION OF 6 SPAN BRIDGE AT EZZAMA WITH ACCESS ROAD		64,376,218.12	
	FOR DUALISATION OF A SECT OF ENUGU AI HIGHWAY		302,066,290.00	
	CONSTRUCTION OF SPAN 2 SPAN RC BRIDGE ACROSS ISUAMA AND EDDA RIVER WITH 7KM ACCESS ROAD		64,267,948.25	
	FOR DUALIZATION OF A SECT OF ENUGU AI FEDERAL HIGHWAY AND CONSTRUCTION 2 NO SINGLE SPAN BRIDGES AND 2 NO RELIEF CULVERTS.		126,266,610.53	
	CONSTRUCTION OF 6 SPAN RC BRIDGE REALIGNMENT OF 2KM ACCESS ROAD ALONG AGBA-ISU ROAD		31,488,300.00	
	CONSTRUCTION OF 6 SPAN RG BRIDGE & REALIGNMENT OF 2KM ACCESS ROAD		49,927,167.40	
	FOR REHABILITATION OF ABAKALIKI OFFEREKPE ROAD		64,913,400.00	
	CONSTRUCTION OF 5 SPAN RD BRIDGE ACROSS		20,934,165.80	

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
CONSTRUCTION OF 11.53KM OMEGE-NOYO-AGALAGU-NWAKPU-ALIKE ROAD		27,125,223.86	
FOR CONSTRUCTION OF EZZAMA/OSHIRI/ONICHA/OBIOZARA ROAD		63,169,750.99	
FOR REHABILITATION OF AFIKPO UWANA ROAD		24,146,904.90	
CONSTRUCTION OF IDEMBIA-UGWULENGWU ROAD WITH 2 SPAN BRIDGE		69,755,754.00	
CONSTRUCTION OF OZIZZA BEACH FERRY LANDING RAMP		10,017,648.50	
CONSTRUCTION OF NWEZENYI IBOKO-NWOFE-EFFIUM RD		43,435,575.04	
CONSTRUCTION OF 3NO BRIDGE ACROSS ENOKWU RIVER AT AKAEZE WITH 12.3KM ACCESS ROAD.		45,182,897.00	
FOR DUALIZATION OF A-ENUGU RD FROM IYOKWA BRIDGE AT ONUJEBONYI RIVER		358,178,723.12	
CONSTRUCTION OF 3 SPAN AND 2 SPAN RAIN FORCED CONCRETE BRIDGES ACROSS SUMA EDA RIVER WITH 7KM ACCESS ROAD		26,310,132.64	
CONSTRUCTION OF OMEGE-NOYO-AGALAGU-NWAKPU ALIKE ROAD		51,469,918.30	
CONSTRUCTION OF ABAKALIKI OFFEREKPE RD LOT 2		84,822,125.00	
CONSTRUCTION OF AFIKPO UNWANA ROAD		100,000,000.00	
CONSTRUCTION OF OWUTU-EBUNWANA NGUZU ROAD		168,087,306.80	
CONSTRUCTION OF OKPOSI-UBURU-NKERFI ROAD		13,724,680.45	
CONSTR. OF 6 SPAN CONCRETE BRIDGE AT IDEMBIA		60,509,572.76	
PART PAYMENT FOR THE CONSTRUCTION OF OWUTU ROAD		72,012,039.00	
CONSTRUCTION EZZAMA OSHIRI, ONICHA ROAD		40,000,000.00	

DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
	N		N		N	
CONSTRUCTION OF NWOFE ROAD			43,435,575.04			
CONSTRUCTION OF BRIDGE ACROSS EBONYI RIVER AT UMJOMIOHA UKWU, ILKABOR			92,236,067.00			
CONSTRUCTION OF EZZAMGBO EFFIUM ROAD			89,246,163.60			
CONSTRUCTION OF UBHEYI-TARA RIVER AND ACCESS ROAD			50,939,187.64			
CONSTRUCTION OF OGBAGA, UGBODO RD WITH A SPAIR TO NWOFE			43,562,263.82			
CONSTRUCTION OF AMANGBALA-AMAIZU ROAD			4,735,795.01			
CONSTRUCTION OF 11.53KM OMEGE NOYO AGALAGU-NWEKPA-ALIKE ROAD			40,949,871.20			
REHABILITATION OF ABAKALIKI OFFEREKPE RD LOT 2			93,973,200.00			
FOR THE DUALIZATION OF A SECTION OF ENUGU-ABAKALIKI			267,925,510.41			
CONSTRUCTION OF ABAKALIKI INTERNATIONAL MARKET			377,543,969.36			
FOR CROSSWAY REFLECTING DIRECTIONAL SIGN			35,076,000.00			
BUILDING OF BRIDGE ACROSS EBONYI ALONG EZZAGU RD			47,823,003.00			
CONST. OF 6-SPAN RC BRIDGE ACROSS RD ALONG AGBA ISU RD			37,390,535.00			
CONSTRUCTION AND ASPHALTING OF EBBC INTL RD			53,986,926.00			
CONST. OF BRIDGE ACROSS EBONYI RIVER AT EZZAMA			119,557,300.00			
FOR THE DUALICITING OF ENERGY ABAKALIKI ROAD			65,869,003.52			
FOR THE CONSTRUCTION OF UNITY FM ROAD			19,515,100.00			
CONSTRUCTION OF OGBAGA NKALEKE UGBODO ROAD			63,598,682.50			
CONSTRUCTION OF IDEMBIA-UGWULANGWU RD & BRIDGE			90,363,280.20			
CONST. OF 6-SPAN RC BRIDGE ALONG AGBA-ISU ROAD			70,781,055.00			
FOR THE REHABILITATION OF AFIKPO UNWANA ROAD			60,336,070.00			

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
CONST. OF 6 CONCRETE BRIDGE ALONG ABAKALIKI OFFEREKPE ROAD		34,031,685.70	
CONSTRUCTION OF MINISTRY OF WORK & TRANSPORT BEING CASH ADVANCE		23,984,205.00	
BEING THE SETTLEMENT OF INTERIM PAYMENT CERT. NO 10		51,780,604.72	
RELEASE TO BRECCO NIG. LTD BEING SETTLEMENT OF INTERIM CERTIFICATE NO.4 FOR THE CONSTRUCTION OF 10.8KM NWAOKPU ALIKE OHAIKWU-NKWUDU ROAD		61,844,924.60	
CONSTRUCTION OF IDEMBIA-UGWULANGWU ROAD WITH 2 SPAN BRIDGE		90,363,280.20	
COMPLETION OF NWAOKPU-ALIKE-OHAUKWU-NKWUDU RD		147,047,256.64	
DUALISATION OF A SECTION ON ENUGU-ABAKALIKI HIGH-WAY FROM CH72 + 200 TO CH77 +325		266,991,921.07	
REHABILITATION OF ABAKALIKI-OFFEREKPE ROAD		89,282,624.99	
CONSTRUCTION OF BOX CULVERTS AT INTL MK ABAKALIKI		20,000,000.00	
CONSTRUCTION OF BOX CULVERTS AT INTL MK ABAKALIKI		75,000,000.00	
CONSTRUCTION OF BOX CULVERTS AT INTL MK ABAKALIKI		106,417,185.00	
RECLAMATION AT INTERNATIONAL MARKET ABAKALIKI		20,000,000.00	
CONSTRUCTION OF IKWO-UMUOGUDU AKPU OKWERIKE ROAD		20,000,000.00	
CONSTRUCTION OF 5-SPAN BRIDGE AT IDEMBIA		97,258,160.00	
CONSTRUCTION OF OWUTU ROAD		72,012,039.00	
RELEASE FOR SELECTED SPORTS IMPROVEMENT ON ROADS		1,760,000.00	
ADDITIONAL WORK BY DIRECT LABOUR ON UMUOGHARA LINK RD		16,030,910.00	
CONSTRUCTION OF BRIDGE OVER EBONYI RIVER ENYIGBA		76,239,217.00	
RELEASE OF FUND TO HON. COMM. FOR LANDS, SURVEY & HOUSING		18,000,000.00	
ROAD CONSTRUCTION		6,272,795.00	
BEING PART PAYMENT FOR CONSTRUCTION OF ISIMKPUMA OKWOR MARKET		22,580,000.00	

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
BEING SETTLEMENT OF INT. CO NO 11 FOR THE CONSTRU. OF OMEGE-NOYO AGULEGU NWAKPU ALIKE ROAD		51,469,918.30	
ROAD MAINTENANCE AGENCY FOR DESITING OF RAINS & CULVERTS IN ABAKALIKI		5,000,000.00	
RELEASED FOR DUALIZATION OF OLD ENUGU ROAD		63,373,628.81	
RELEASE FOR CONSTRUCTION OF ABAKALIKI-OFFEREKPE RD		43,716,125.00	
CONSTRUCTION OF EZZAMGBO EFFIUM ROAD		79,429,085.60	
CONSTRUCTION OF 11.53KM OMEGE-NOYO AGALAGU NWAKPU-ALIKE ROAD		36,445,385.37	
REHABILITATION OF ABAKALIKI OFFEREKPE ROAD LOT 2		83,636,148.00	
GM EBSEPA FOR DESITING OF RAINS & CULVERTS IN AI TOWNSHIP		5,000,000.00	
BEING PART PAYMENT FOR THE CONSTRUCTION OF AI- OFFEREKPE ROAD (KM44000-210+500)		46,801,156.81	
CONSTRUCTION OF IMPENDING COLLAPSE OF EBONYI-ODOMOKE BRIDGE BY DIRECT LABOUR		6,272,795.00	
CONSTRUCTION OF ABAKALIKI OFFEREKPE ROAD		47,308,125.00	
CONSTRUCTION OF ABAKALIKI OFFEREKPE ROAD		42,980,729.93	
CONSTRUCTION OF ABAKALIKI OFFEREKPE ROAD		83,184,556.46	
CONSTRUCTION OF UNITY FM ROAD ABAKALIKI		30,113,708.68	
CONSTRUCTION OF 13.8KM ONIUGBOJI-NGBABO AMUNWO- AGBENYIM UGWEKE INYIMAGU ODOMOWO OFFEREKPE RD		45,845,399.40	
CONSTRUCTION OF OKWOR UMUJUGUDU AKPU (OSHITUMA) ORIEJA NDIIEGU ORIE-OKWERIKE ROAD		30,000,000.00	
CONSTRUCTION OF 5 SPAN R.C. BRIDGE ACROSS EBONYI NOYO		41,249,731.97	
CONSTRUCTION OF OKWOR MKT NDULO-UMUSOKE AMOFFIA AKPAGU NDIAGU IDAKA ROAD		14,116,748.80	
CONSTRUCTION OF 4 SPAN CONCRETE BRIDGE ACROSS EBONYI RIVER		32,139,695.30	

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
ROAD CONSTRUCTION FOR THE CONSTRUCTION OF OKPOSI-UBURU NKEREFI ROAD		13,724,680.45	
CONSTRUCTION OF 2 SPAN CONCRETE BRIDGES ACROSS UBENYI & ITARA RIVER WITH 2KM ACCESS ROAD		30,124,656.28	
CONSTRUCTION OF DOUBLE SPAN BRIDGES & RELIEF CULVERTS		31,840,902.60	
MAINTENANCE OF A SECTION OF OLD AI-ENUGU RD FROM ISHIEKE CAMPUS OF EBSU TO ISHIEKE JUNCTION DIRECTLY		20,000,000.00	
GM EBROMA BEING THE REMAINING BAL FOR THE RENOVATION & FURNISHING OF OFFICE & PURCHASE OF FAIRLY USED HILUX PICK-UP		8,600,000.00	
CONSTRUCTION OF AMANGBALA AMAIZU RD UNWANA EBUNWA ROAD IN AFIKPO NORTH LG.A.		6,135,651.70	
FOR THE REPAIR OF THE DAMAGED PORTION OF AI-OGOJA RD. AT OBUBRA JUNCTION.		2,513,000.00	
CBUDP BEING COUNTER PART FROM THE STATE GOVERNMENT TO ITS PROGRAMME		165,270,000.00	
SUB - TOTAL	9,786,250,000.00	7,769,343,368.01	2,016,906,631.99
TOTAL		11,891,272,291.11	

DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
	2011 N	N	N
SOCIAL SERVICES SECTOR			
452190200 NOTE S4 - 11 EDUCATION			
SUPPLY OF 2500 WALL CLOCK TO SCHOOL & COLLEGES IN EBONYI STATE		6,012,500.00	
CONSTRUCTION OF PERIMETER FENCE AND GATES AT GOVERNMENT TECHNICAL COLLEGE AGBA		36,229,635.81	
SUPPLY OF 2500 NO. WALL CLOCKS TO SCHOOLS & COLLEGE IN EBONYI STATE		3,237,500.00	
CONST. OF PRINCIPAL OFFICE AT AGBA GIRLS HIGH SCH		1,122,409.80	
RECONSTRUCTION OF COMMUNITY SECONDARY SCHOOL NDUFU ALIKE		7,178,985.00	
ELECTRIFICATION OF TECHNICAL COLLEGE AGBA		20,000,000.00	
GRADING AND LEVELLING OF THE PREMISES OF GIRLS TECHNICAL COLLEGE AGBA		1,500,000.00	
BOARDING FEES TO 27 PILOT SECONDARY SCH. (3RD TERM)		48,990,000.00	
COUNTERPART FUND TO SUBEB BY THE STATE		200,000,000.00	
CONST. OF ADMINISTRATIVE BLOCK OF EBSU PERM SITE		36,824,426.16	
COMPLETION OF 3 ZONAL OFFICE BLOCK ABAKALIKI, ONICHA, AFIKPO		15,000,000.00	
COMPLETION OF CSS NDUFU ALIKE PERM SITE		7,529,732.50	
PROCUREMENT OF EQUIPMENT TO LIBRARY BOARD		5,000,000.00	
PROCUREMENT OF OFFICE EQUIPMENT BY LIBRARY BOARD		5,000,000.00	
WELFARE FUND FOR STUDENT OF FOLK TECHNICAL COLLEGE IKWO		4,475,000.00	
RELEASE TO IKWO COLLEGE OF EDUCATION ON CONVOCATION CEREMONY		5,000,000.00	
CONSTRUCTION OF FENCE AND RENOVATION OF SCH. EBONYI STATE		10,124,039.95	
CONST. OF FENCE/GATE HOUSE/RENOVATION OF SCHOOL		6,559,999.70	

DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
	N		N		N	
CONSTRUCTION OF FENCE AND GATE HOUSE NEW STAFF QUARTERS AND RENOVATION SCHOOL BUILDING			2,223,259.15			
CONSTRUCTION OF FENCE/GATE HOUSE AT GIRLS SEC. SCHOOL IZHIA EZZAMGBO			1,047,419.87			
RECONSTRUCTION OF ADMINISTRATIVE COMPLEX OF EBONYI STATE UNIVERSITY PERMANENT SITE ABAKALIKI			36,824,426.16			
RENOVATION OF OFFICIAL RESIDENCE OF V.C & REGISTER FEDERAL UNIVERSITY			8,000,000.00			
CONSTRUCTION OF EBSU COLLEGE OF OF MED. ACCOMMODATION, EQUIPMENT			50,000,000.00			
RENOVATION OF FACILITIES IN TWO TECHNICAL COLLEGES			40,000,000.00			
DREDGING OF STREAM ACROSS G.T.C. AGBA			9,350,000.00			
CONSTRUCTION OF PRINCIPAL'S QUARTERS AT GGTC AGBA			998,944.73			
COMPLETION OF STUDENTS REFECTORY & KITCHEN BLOCK AT GOVT GIRLS, TECHNICAL COLLEGE AGBA			10,000,000.00			
BEING SUBVENTION RELEASED FOR THE PAYMENT OF EBSG COUNTERPART FUND FOR UBEC INTERVENTION FUND 2008			200,000,000.00			
BEING RELEASE OF 1ST INSTALLATION PAYMENT OF 2008 COUNTERPART FUND TO UBEB			500,000,000.00			
PAYMENT FOR THE SUPPLIES OF 2000 NOS MATTRESSES OF PILOT SEC. SCH, TECHNICAL SCHOOL AT EBONYI STATE			10,000,000.00			
PROVISION OF BEDS, MATTRESSES, FURNITURE & UTENSILS			4,306,729.50			
BEING RETIREMENT OF FUND RELEASED TO COMM. MLS&H			40,000,000.00			
SUPPLY OF MOBILE & WIRELESS PUBLIC ADDRESS SYSTEM			551,200.00			
FOR THE CONDUCT OF 2010/2011 ANNUAL SCHOOL CENSUS DATA AND THE PROCUREMENT OF EQUIPMENTS FOR (EMIS)			3,141,744.00			
SUB-TOTAL			1,336,227,952.33			(40,000,000.00)
NOTE S4 - 12 HEALTH						
CONSTRUCTION OF 2 STORY HOSPITAL WARD AT EBTH			11,000,000.00			
CONSTRUCTION OF DIALYSIS CENTRE FOR HOSPITAL WATERS USAGE			3,192,954.84			
CONSTRUCTION OF ONE CANTEEN BLOCK AT SCHOOL OF HEALTH TECHNICAL NGBO			4,516,144.45			

DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
	2011 N	N	N
CONSTRUCTION OF 2-STORY HOSPITAL WARD AT EBONYI TEACHING HOSPITAL ABAKALIKI		14,981,453.75	
FUNDING OF 5.NO RURAL PRIVATE (MISSION) HOSPITAL		100,000,000.00	
FUND TO CARRYOUT SITUATION ANALYSIS OF PRIMARY HEALTH FACILITIES IN EBONYI		3,240,000.00	
FINAL PAYMENT TO ENABLE THEM COMPLETE THE CONSTRUCTION OF THE DIALYSIS CENTRE FOR THE HOSPITALS IMMEDIATE USAGE		2,841,729.82	
GRANTS TO MINON HOSPITALS: MILE 4 HOSPITAL AND OTHERS		83,300,000.00	
UPGRADING OF IMMUNIZATION OFFICE		2,000,000.00	
GRANTS TO 6-RURAL PRIVATE HOSPITAL IN THE STATE		100,000,000.00	
GRANT TO 6-RURAL PRIVATE/MISSION HOSPITALS TO THE STATE		33,400,000.00	
HSDP WORLD BANK COUNTERPART FUNDING		27,000,000.00	
RELEASE OF FUND FOR FREE MEDICAL CARE		4,000,000.00	
MDGS/CGS PRIMARY HEALTH CARE PROJECTS		134,115,522.91	
SUB-TOTAL	1,405,000,000.00	523,587,805.77	881,412,194.23
452390200 NOTE S4 - 13 INFORMATION			
REFIXING OF VANDALIZED ELECTRIC GENERATOR AT EBBC		3,738,000.00	
CONSTRUCTION OF BUILDING COMPLEX AT EBBC AI		41,881,987.50	
VALUATION CERTIFICATE ON RADIO AND TV PROJECT		154,344,830.46	
CONSTRUCTION OF EBBC TELEVISION & RADIO STATION		129,483,311.86	
3RD MILESTONE EVALUATION FOR NEW EBBC RADIO & TV PROJECT		5,100,000.00	
PAYMENT OF OUTSTANDING LICENCE FEES & PENALTIES TO NBC		6,000,000.00	
DEMOTITION OF OLD STRUCTURES IN EBBS		3,000,000.00	
INFORMATION & STATE ORIENTATION FOR THE PROVISION OF DIESEL AND LOGISTICS		20,500,000.00	
CONSTRUCTION OF BUILDING COMPLEX AT EBBS' ABAKALIKI BASED ON PROJECT VALUATION.		37,274,968.86	

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
PROJECT EVALUATION TAX DEDUCTIONS		234,105,051.47	
RTCH & WORLDWIDE CO. CONTINGENCIES IN EBBS PROJECT		385,324.95	
RTCH & WORLDWIDE CO. CONTINGENCIES IN EBBS PROJECT		295,600.00	
MIN. OF INFORMATION & STATE ORIENTATION BEING THE BAL. FOR THE CONTINGENCIES IN THE EBBS PROJECT.		366,490.75	
PAYMENT OF RETIREMENT OF CASH ADVANCE RELEASED TO COMM. FOR INFORMATION		3,000,000.00	
COST OF VALUATION CERTIFICATION ON STUDIES		115,240,147.50	
PROVISION OF DIESEL & LOGISTICS FOR RADIO TRANSMISSION EBBC		20,500,000.00	
FOR THE INSURANCE COVER OF THE EQUIPMENT OF EBBC FOR 1 YEAR		8,480,000.00	
SUB-TOTAL	633,000,000.00	783,695,713.35	(150,695,713.35)
452090200 CULTURE AND TOURISM			
CONSTRUCTION NGBO IZHIA CULTURAL CENTRE		16,119,609.21	
CONSTRUCTION OF EZZA EZEKUNA CULTURAL CENTRE		2,580,107.27	
CONSTRUCTION OF EBONYI STATE INTERNAL HOTEL AI		21,479,220.15	
RENOVATION OF EBONYI STATE HOTEL AFIKPO		17,246,360.40	
PROCUREMENT OF ONE BUS FOR ART & CULTURE		8,400,000.00	
RENOVATION OF EBONYI HOTELS AFIKPO		12,500,000.00	
CONSTRUCTION OF EBONYI STATE INTERNATIONAL HOTEL		21,479,220.18	
CONSTRUCTION OF EZZA EZEKUNA CULTURAL CENTRE		1,229,333.67	
CONSTRUCTION OF EBONYI STATE GREEN PARK		20,448,876.61	
RE-ROOFING OF MIN. OF CULTURE & TOURISM HQ		7,081,000.00	
REFUND TO ABAKALIKI LGA FOR THE CONSTRUCTION OF IZZI NNODO CULTURAL CENTRE		12,548,813.00	
CONSTRUCTION OF NGBO/IZHIA CULTURAL CENTRE		15,919,320.85	
CONSTRUCTION OF ONICHA IGBEZE CULTURAL CENTRE		16,119,604.21	

DESCRIPTION	REVISED BUDGET 2011	ACTUALS 2011	VARIANCES
	N	N	N
CONSTRUCTION OF IKWO NOYO CULTURAL CENTRE		1,449,758.60	
CONST. OF PERIMETER FENCING EBONYI RICE CITY HOTEL		14,483,248.30	
FINAL PAYMENT FOR THE CONSTRUCTION EZZA EZEKUNA CULTURAL CENTRE		2,296,295.48	
PURCHASE OF 1NO HYUNDIA BUS		2,100,000.00	
CONST. OF PERIMETER FENCING AT EBONYI RICE CITY HOTEL		14,483,248.30	
CONST. OF EBONYI STATE INTERNATIONAL HOTEL PROJECT		200,000,000.00	
RENOVATION OF EBONYI HOTELS AFIKPO		17,246,360.00	
RENOVATION OF MIN. OF CULTURE & TOURISM OFFICE BLOCK		4,401,400.00	
CONSTRUCTION OF NGBO/IZHIA CENTRE		14,168,195.54	
RENOVATION OF EBONYI HOTEL AFIKPO		10,941,560.00	
SUB-TOTAL	1,202,000,000.00	454,721,531.77	747,278,468.23
TOTAL		3,098,233,003.22	

	DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
		N	N	N	N	N	N
453190200	ENVIRONMENTAL/REGIONAL DEVELOPMENT NOTE S4 - 15 WATER RESOURCES /SUPPLY CONSTRUCTION OF OHOFIA UKWA WATER SCHEME IN EBONYI SOUTH			142,277,516.79			
	PART PAYMENT FOR CONSTRUCTION OF MAIN WATER TRANSMISSION (OFFEREKPE TO ABAKALIKI)			445,168,352.49			
	PART PAYMENT FOR WATER TRANSMISSION			445,168,352.49			
	CONSTRUCTION OF WATER TRANSMISSION LINE OFFEREKPE			60,000,000.00			
	CONSTRUCTION OF WATER TRANSMISSION LINE OFFEREKPE			445,168,352.49			
	CONSTRUCTION OF WATER TRANSMISSION LINE FROM OFFEREKPE TO ABAKALIKI			157,521,734.42			
	CONSTRUCTION OF MAIN WATER TRANSMISSION FROM OFFEREKPE TO ABAKALIKI			445,168,352.49			
	CONSULTANCY SERVICES FOR OFFEREKPE AND OHOFFIA UKWA WATER SCHEMES			14,000,000.00			
	REPLACEMENT OF MAIN RING UNIT (RMU) AT EZILLO WATER TREAT PLANT			2,765,000.00			
	CONSTRUCTION OF OHOFIA UKAWU WATER SCHEME			42,558,097.77			
	CONSTRUCTION OF OFFEREKPE WATER SCHEME			289,405,579.83			
	CONSTRUCTION OF OFFEREKPE WATER TRANSMISSION SCHEME			85,630,342.24			
	CONSULTANCY FOR SERVICES FOR OFFEREKPE-UKWA WATER			14,000,000.00			
	CONSTRUCTION OF OFFEREKPE WATER TRANSMISSION SCHEME			296,185,218.31			
	CONSTRUCTION OF OFFEREKPE UKAWU WATER SCHEME			115,450,041.66			
	REHABILITATION OF EZILLO WATER TREATMENT PLANT			29,641,570.07			

DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
	N		N		N	
CONSTRUCTION OF OFEREKPE WATER SCHEME			270,737,228.84			
CONSTRUCTION OF OFEREKPE WATER SCHEME			40,538,252.84			
CONSTRUCTION OF OFEREKPE WATER TREATMENT PLANT PROJECT			231,935,821.20			
VARIATION/ADDENDUM TO THE OFEREKPE WATER PROJECT			1,500,000,000.00			
REHABILITATION OF EZILLO WATER SCHEME			29,641,070.07			
PURCHASE OF WATER TREATMENT CHEMICALS			50,000,000.00			
PAYMENT OF 100M WATER TREATMENT CHEMICAL			50,000,000.00			
PAYMENT FOR CONSTRUCTION OF OFEREKPE WATER SCHEME			41,577,695.22			
CONSTRUCTION OF ABAKALIKI OFFEREKPE ROAD			277,679,209.07			
CONSTRUCTION OF OFFEREKPE WATER SCHEME			250,335,826.52			
CONSTRUCTION OF OFFEREKPE WATER TREATMENT PLANT PROJECT			231,935,821.20			
MDG/CGS WATER PROJECTS			151,270,000.00			
SUB-TOTAL			6,200,000,000.00			44,240,563.99
453290200 NOTE S4 - 16 SEWAGE, DRAINAGE AND REFUSE DISPOSAL						
HIRE OF EQUIPMENT FOR WORK IN THE DUMP			1,490,000.00			
EVALUATION OF REFUSE WITHIN AI. CAPITAL TERRITORY			6,653,250.00			
RETIREMENT OF FUND RELEASE TO HRH EZEOGO C. AGBO FOR THE COMPENSATION FOR THE DESTRUCTION OF HIS PROPERTY AT PLOT 2&3 NEW LAYOUT (UDEMEZU) AI.			2,600,000.00			
MDG/CGS SANITATION PROJECTS			32,460,000.00			
SUB-TOTAL			91,000,000.00			47,796,750.00
453390200 NOTE S4 - 17 TOWN AND COUNTRY PLANNING						
PAYMENT OF COMPENSATION			36,900,000.00			
ACQUISITION OF LAND FOR FEDERAL UNIVERSITY IKWO			18,000,000.00			
COMPENSATION FOR INTERNATIONAL MARKET LAND			111,980,120.00			

DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
	N		N		N	
COMPENSATION TO THE PEOPLE AFFECTED ON THE SITE ACQUIRED FOR THE ESTABLISHMENT OF RICE MILLING CLUSTERS & INDUSTRIAL LAYOUT AT EKPOMAKA IKWO			34,010,180.00			
COMPENSATION ON THE SECOND PHASE OF THE SITE ACQUIRED FOR THE ESTABLISHMENT OF AN INTL MKT SUB-TOTAL		369,000,000.00	250,890,300.00		118,109,700.00	
NOTE S4 - 17 (cont'd.) SURVEY AND MAPPING SURVEY OR MASTER PLAN OF UNITY SCH. OHAUKWU & IKWO			4,950,000.00			
COST OF DESTRUCTION OF PROPERTY AT UDEMEZUE SUB-TOTAL		639,000,000.00	2,600,000.00 7,550,000.00		631,450,000.00	
NOTE S4 - 18 HOUSING						
CONSTRUCTION OF EBONYI STATE SECRETARIAT COMPLEX			100,000,000.00			
CONSTRUCTION OF EBONYI STATE SECRETARIAT COMPLEX			350,000,000.00			
CONSTRUCTION OF OCHO UDO SECRETARIAT COMPLEX			300,000,000.00			
CONSTRUCTION OCHO UDO SECRETARIAT COMPLEX			51,368,919.35			
PREPARATION OF BILL OF QUANTITIES FOR THE CONST- UCTION OF OCHO -UDO			33,856,021.85			
SUPPLIES FOR THE COMPLETION OF OCHO-UDO CITY			1,193,149,415.00			
PART OF ADVANCE PAYMENT ON REVISED CONTRACT FOR THE CONSTRUCTION OF EBONYI STATE GOVERNMENT SECRETARIAT COMPLEX			350,000,000.00			
BUILDING OF ABAKALIKI INTERNATIONAL MARKET			136,583,125.05			
CONSTRUCTION OF EBONYI STATE SECRETARIAT COMPLEX (OCHOUDO CITY)			732,816,418.07			
CONSTRUCTION OF SECRETARIAT			909,056,923.71			
CONSTRUCTION OF EBONYI STATE SECRETARIAT COMPLEX			472,464,967.86			
RENOVATION OF RESIDENCE OF CHAIRMAN & MEMBER OF ELECTION PETITION PANEL			9,000,000.00			

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
RENOVATION OF BLOCK NO.5 OFFICIAL QUARTERS		2,290,000.00	
CONSTRUCTION OF OCHUDO CITY		122,464,967.86	
CONSTRUCTION OF OCHUDO CITY		100,000,000.00	
SEC. TO THE STATE GOVT FOR THE FENCING OF NECO OFFICE AT NO 6 EZZA ROAD ABAKALI KI		3,085,000.00	
SUB-TOTAL	5,478,000,000.00	4,866,135,758.75	611,864,241.25
NOTE S4 - 19 COMMUNITY DEVELOPMENT			
GRADING AND LATERATING OF RURAL ROADS		16,000,000.00	
GRADING AND LATERATING OF ABOMEGE AMEKA ROAD		94,278,658.05	
SUB-TOTAL	160,000,000.00	110,278,658.05	49,721,341.95
TOTAL		11,433,817,402.81	

DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
	N		N		N	
GENERAL ADMINISTRATION						
454190200 NOTE S4 - 20 EXECUTIVE						
SUPPLY OF 15.NOS OF TOYOTA HILUX VAN			46,679,000.00			
PROCUREMENT OF 1.NO UTILITY TOYOTA PRADO JEEP			6,500,000.00			
LAND SCAPING OF LIBERATION ESTATE EDE-ECHARA AI			6,125,000.00			
PROCUREMENT OF 2.NO PRADO JEEP AND 1.UNIT TOYOTA HIACE AND ONE NISSAN JEEP			56,540,000.00			
PURCHASE OF AMORED CAR PERSONNEL CARRIAGE TO EBSG			78,200,000.00			
INSURANCE PREMIUM COVER OF 15 NO. TOYOTA HILUX VAN			8,400,000.00			
CONSTRUCTION OF EBONYI STATE STAFF DEV. CENTRE			18,496,816.83			
PURCHASE OF 15 NO TOYOTA HILUX VAN			52,000,000.00			
MILITARY PENSION CERTIFICATION EXERCISE			400,000.00			
INSURANCE PREMIUM COVERAGE FOR 15 NO TOYOTA HILUX			7,642,500.00			
COMPLETION OF 2ND STAFF CANTEEN AT NEW SECURE- TARIAT COMPLEX AND UNITY SQUARE ABAKALIKI			8,000,000.00			
PROCUREMENT OF MOTORISED VEHICLES FOR PERM SEC.			10,000,000.00			
PAYMENT OF RENT FOR PRIVATE PROPERTY USED BY EBSG			3,360,000.00			
STATE COUNTERPART CONTRIBUTION FOR A DRAW DOWN (UNICEF PROJECT)			71,215,263.00			
EQUIPMENT AND FURNISHING OF STAFF DEV. CENTRE			39,754,267.15			
PURCHASE OF 25.NO VEHICLE FOR HON. MEMBERS OF THE HOUSE AND THE CLERK			259,462,500.00			
RENEW OF MOTOR INSURANCE POLICY FOR 36 GOV'T VEHICLES			20,472,640.00			
SUPPLY OF TOYOTA NISSAN BILLS FOR FEDERAL UNIVERSITY VC & REG.			4,995,000.00			
INSURANCE AND INSTALLATION OF SECURITY DEVICES IN VC: VEHICLE			1,795,525.50			

DESCRIPTION	REVISED BUDGET 2011		ACTUALS 2011		VARIANCES	
	N		N		N	
SUPPLY OF NEW TOYOTA LAND CRUISER JEEP TO VC FED.			12,960,255.00			
CONSTRUCTION OF GUEST HOUSE AT VVP CENTRE AT TEACHING HOSPITAL			47,717,459.04			
RENT AND FURNISHING OF THE RESIDENCE OF VC FED UNIVERSITY IKWO			9,900,000.00			
COMPLETION OF DEPUTY GOVERNORS LODGE			11,643,887.56			
PROVISION OF MOTORIZED BOREHOLE AND ELEVATION WATER TANK AT DEPUTY GOVERNOR'S LODGE			3,362,900.00			
RENOVATION OF SECRETARIATE COMPLEX NNOROM AND THAT OF UNITY SQUARE			10,000,000.00			
PROCUREMENT OF MOTORIZED VEHICLES FOR PERM SECRETARIES			1,019,000.00			
SUPPLY OF A TOYOTA HILUX PICK-UP VAN & COROLA MODEL			12,900,000.00			
PURCHASE OF OFFICIAL CAR TO HIGH COURT JUDGE			6,837,600.00			
PURCHASE 4 NO VEHICLES AND INSURANCE COVERAGE			28,837,970.00			
PURCHASE OF ONE TOYOTA PRADO JEEP FOR OFFICE OF THE SPEAKER			11,770,000.00			
RELEASE TO P.A. TO THE GOVERNOR ON PRIMARY HEALTH			5,758,000.00			
SUPPLY 7NO PRADO LAND CRUISER JEEP & 3-TOYOTA CAMRY			127,428,000.00			
INSURANCE COVERAGE OF 4 VEHICLES SUPPLIED TO DEPUTY GOVERNOR'S OFFICE			2,883,797.00			
PROCUREMENT OF OFFICE FURNITURE & EQUIPMENT FOR FISCAL RESP. COMM.			1,500,000.00			
CONSTRUCTION PLANT HOUSE AND SUPPLY OF GEN. SET TO CIVIL SERVICE COMM.			2,500,000.00			
PURCHASE OF ONE HILUX VEHICLE FOR FISCAL RESPONSIBILITY COMM.			5,000,000.00			
COUNTERPART CONTRIBUTION FOR EBOSACA BY THE EBSG.			5,000,000.00			

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
PRINTING OF LG/DC TRE 2011-2014 AND EQUIPMENT		1,500,000.00	
TAKE OFF GRANT FOR PRIMARY HEALTH CARE		1,100,000.00	
PURCHASE 8-VEHICLES WITH COMMUNICATION GADGETS FOR EBSG		106,346,448.00	
SUPPLY OF TWO TOYOTA AVENSIS FOR NEWLY APPOINTED JUDGES		11,600,000.00	
REPLACEMENT OF BURNT 7 MIN 2 ARMOR CABLE AT GOVERNMENT HOUSE		860,000.00	
PROCUREMENT OF DISPOSAL EQUIPMENT FOR REFUSE		40,000,000.00	
PROCUREMENT OF TWO VEHICLES FOR S.A.N PROJECTS		11,556,260.00	
PROCUREMENT OF SECURITY VEHICLES (PEUGEOT 308) FOR HER EXCELLENCE'S OFFICE		9,488,579.52	
PROVISION OF BASIC OFFICE EQUIPMENT FOR TEMPORARY OFFICE		1,056,000.00	
RENOVATION OF GREEN LAKE TOURISM SITE GOVT. HOUSE		1,661,000.00	
VARIATION COST ON DOMESTIC STAFF QUARTERS PROJECT AT GOVERNMENT HOUSE		1,977,785.38	
PROVISION OF BASIC OFFICE NEEDS EQUIPMENT		1,056,000.00	
CONST. OF KITCHEN, STORE & VIP WARD AT VVF CENTRE		17,732,464.78	
SUPPLY OF 1.8 CAPACITY COROLA VEHICLES TO 24 PERMANENT SEC., 4 GENERALS & MAGISTRATES		60,000,000.00	
SUPPLY OF 1.8 CAPACITY CORONA VEHICLE TO 24 PERM SECS AS CAR LOAN AND MAGISTRATES		109,311,500.00	
FURNISHING OF CHIEF JUDGES OFFICE (HIGH COURT)		40,000,000.00	
PROCUREMENT OF ONE X-CLASS B MW JEEP		22,755,000.00	
COUNTERPART FUNDING FOR CSDA		50,000,000.00	
PROCUREMENT OF 20 UNITS ARMoured PERSONNEL CARRIER TYRES		14,785,377.60	

DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
	2011 N	N	N
SUPPLY OF ONE TOYOTA COASTA BUS TO EBSG		17,205,000.00	
SUPPLY OF 4-PRADO JEEP & 4-TOYOTA HILUX TO EBSG		96,800,000.00	
SUPPLY OF LUXURY BUSES TO EBSG		190,280,700.00	
RELEASE FOR A BYE ELECTION AT EZZAMA WARD IN EZZA SOUTH		3,850,000.00	
CONDUCT OF PDP'S CONGRESS IN EBONYI STATE		3,605,000.00	
RELEASE TO THE CHAIRMAN CIVIL SERVICE COMMISSION FOR THE PROCUREMENT OF 1NO UTILITY MINI TOYOTA BUS		5,785,000.00	
SUPPLY OF NEW TOYOTA LAND CRUISER PRADO JEEP FOR THE (V/C) AND REGISTRAR OF THE NEW FEDERAL UNIVERSITY IKWO		12,960,255.00	
INSURANCE PREMIUM OF THE EQUIP. OF EBBC FOR 1 YEAR		8,480,000.00	
INSURANCE COVER FOR THE EQUIPMENT OF EBBC		3,224,357.15	
PREPARATION OF BILL OF QUANTITIES FOR SECRETARIATE COMPLEX OCHO-UDO		33,856,021.85	
SUPPLY OF VEHICLES TO PERMANENT SECRETARIES		10,190,000.00	
PURCHASE OF 4-COASTER BUSES FOR OFFICE USE		75,020,000.00	
EBONYI STATE HOUSE OF ASSEMBLY FOR CONSTITUENCY PROJECT		50,000,000.00	
SUPPLY OF HILUX TO THE STATE GOVERNMENT		6,500,000.00	
LANDSCAPING OF MINISTRY OF FINANCE & ECONOMIC DEV.		3,868,142.16	
PURCHASE OF HILUX VEHICLE		5,000,000.00	
RELEASE TO THE DEPUTY GOVERNOR FOR RE-SURFACING OF THE DRIVE-WAY/ FLOORING ETC		634,000.00	
CONSTRUCTION PROJECT FUND FOR THE HOUSE OF ASSEMBLY		2,000,000.00	
PAYMENT FOR CONSTITUENCY PROJECT FUND		2,000,000.00	
CONSTITUENCY PROJECTS FUND FOR THE HOUSE OF ASSEMBLY		2,000,000.00	
CONSTITUENCY PROJECT FUND FOR THE HOUSE OF ASSEMBLY		2,000,000.00	

DESCRIPTION	REVISED BUDGET 2011 N	ACTUALS 2011 N	VARIANCES N
STATE ORIENTATION NYSC FINANCIAL ASSISTANCE 2011 BATCH 'B' 5TH, 20TH JULY 2011		15,000,000.00	
RELEASED TO THE NYSC CO-ORDINATOR AS A FINANCIAL ASSISTANCE FOR THE BURIAL OF THE LATE CORPS MEMBER AT ABAKALIKI		370,000.00	
BEING RETIREMENT TO THE COMM. FOR Y& S AS A FINANCIAL ASSISTANCE FOR 2011 BATCH 1 ORIENTATION PROGRAMME FOR 9TH - 30TH MARCH 2011.		8,000,000.00	
PURCHASE OF 1NO HILUX VEHICLE FOR PROJECT MONITORING BY PROJECT SUPPORT UNIT OF EBMDG/CGS		5,000,000.00	
OFFICE EQUIPMENTS ON PRIMARY HEALTH		6,500,000.00	
RENOVATION OF THE NEW SECRETARIAT COMPLEX NNOROM STREET & OLD SECRETARIAT, UNITY SQUARE ABAKALIKI		10,000,000.00	
PAYMENT FOR THE SUPPLY OF COMPUTER SETS		11,000,000.00	
PAYMENT OF TWO VEHICLES PROCURED FOR SA ON PROJECT & EBBC		10,285,071.40	
PROCUREMENT OF TWO SECURITY VEHICLES (PEUGEOUT 308) FROM PAN		8,444,835.78	
CHAIRMAN EBSIEC FOR THE BYE ELECTION IN EZZAMA WARD II EZZA SOUTH LGA		3,850,000.00	
SPEAKER EBSHA FOR THE PROVISION OF VEHICLES TO HON. MEMBERS OF EBSHA		3,000,000.00	
FUND FOR THE PROCUREMENT OF ESSENTIAL STATIONARIES & OTHER ROUTINE OFFICE SERVICES		3,400,000.00	
HOSTING THE FIRST QUARTERLY MEETING OF AGRIC CREDIT GUARANTEE SCHEME FUND TRUST FUND MODEL BY THE CBN		375,000.00	
PROCUREMENT OF 25UNITS OF THE BRAND NEW TOYOTA PRADO FOR THE HON. MEMBER & CLERK OF THE EBSHA & 10% INSURANCE COVER		70,762,500.00	
FOR COMPLETION OF A SECURITY HOUSE AT THE CHAIRMAN'S QUARTER		1,000,000.00	
FOR COMPLETION OF A SECURITY HOUSE AT THE CHAIRMAN'S QUARTER		642,500.00	
SUB-TOTAL	5,360,500,000.00	2,325,507,877.40	3,034,992,122.60

	DESCRIPTION	REVISED BUDGET	ACTUALS 2011	VARIANCES
		2011 N	N	N
454290200	NOTE S4 - 20 (contd.) LEGISLATURE RENOVATION OF HOUSE OF ASSEMBLY CHAMBERS		15,000,000.00	
	RENOVATION AND FURNISHING OF ADMIN BLOCK		18,000,000.00	
	RENOVATION OF HOUSE OF ASSEMBLY CHAMBER BY EBSG		15,000,000.00	
	RENOVATION OF SPEAKER GUEST HOUSE		6,381,104.62	
	PROCUREMENT OF DRUGS AND INSTALLATION OF SATELITE DISH		22,000,000.00	
	PROCUREMENT OF DRUGS, PRODUCTION OF ASSEMBLY JOURNAL		15,000,000.00	
	PROCUREMENT OF DRUGS, PRODUCTION OF ASSEMBLY JOURNAL AND INSTALLATION OF SATELITE DISH TO THE COMPLEX		10,000,000.00	
	SUB-TOTAL	584,501,847.00	101,381,104.62	483,120,742.38
454390200	NOTE S4 - 20 (contd.) JUDICIARY INSTALLATION OF A 250 KVA GEN PLANT/ TRANSFORMER AT JUDICIARY HEAD QUARTERS		7,640,000.00	
	RELEASE TO THE JUDICIARY FOR A CAPITAL PROJECT		50,000,000.00	
	RELEASE TO THE CUSTOMARY COURT OF APPEAL FOR THE EXECUTION OF CAPITAL PROJECT		30,000,000.00	
	REPLACEMENT OF A BURNT OFFICIAL CAR FOR A CUSTOMARY COURT OF APPEAL JUDGE		6,837,600.00	
	COMPLETION OF C.J. RESIDENCE		25,000,000.00	
	SUB-TOTAL	548,000,000.00	119,477,600.00	428,522,400.00
	TOTAL		2,546,366,582.02	
	GRAND TOTAL	43,001,681,847.00	28,969,689,279.16	14,031,992,567.84

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SCHEDULE 1 RECURRENT REVENUE FOR 2011

GOVERNMENT OF EBONYI STATE DETAILED RECURRENT REVENUE FOR THE YEAR ENDED 31/12/2011

DESCRIPTION	SH	REVISED BUDGET VALUE	ACTUALS		VARIANCE	
			N	N	N	N
401090200 TAXES						
OFFICE OF THE ACCOUNTANT-GENERAL						
10% Tax on Consultancies	1	200,000,000.00	8,800,000.00		(191,200,000.00)	
5% Withholding Tax on Contracts	2	12,000,000.00	5,789,781.98		(6,210,218.02)	
1% Education Levy	3	150,000,000.00	214,174,202.03		64,174,202.03	
SUB - TOTAL		362,000,000.00	228,763,984.01		(133,236,015.99)	
BOARD OF INTERNAL REVENUE						
Withholding Tax on Dividends	1	50,000,000.00	8,467,332.22		(41,532,667.78)	
Pools Betting Tax	2	30,000.00	110,000.00		80,000.00	
Payee (Cash)	3	2,700,000,000.00	1,480,350,847.93		(1,219,649,152.07)	
Direct Assessment	4	300,000,000.00	17,396,809.00		(282,603,191.00)	
Withholding Tax (Bank Interest)	5	70,000,000.00	29,368,850.68		(40,631,149.32)	
Development Levy	6	5,000,000.00	1,939,080.00		(3,060,920.00)	
Okada Tax Commercial Vehicle	7	3,000,000.00			(3,000,000.00)	
Withholding Tax on Royalties	8	2,000,000.00	112,610,967.00		110,610,967.00	
Capital Gains Tax (CGT)	9	2,000,000.00			(2,000,000.00)	
SUB-TOTAL		3,132,030,000.00	1,650,243,886.83		(1,481,786,113.17)	
BOARD OF INTERNAL REVENUE						
Identification BIR		21,946,880.00	43,050,350.00		21,103,470.00	
402090200: FINES AND FEES						
MINISTRY OF AGRIC & NAT. RESOURCES						
Ministry of Land/Housing	1	1,890,000.00	7,460,590.00		5,570,590.00	
Surveyors General's Office	2	40,800,000.00	52,395,154.38		11,595,154.38	
Ministry of Education	3	11,400,000.00	4,280,710.00		(7,119,290.00)	
Ministry of Public Utilities	4	2,600,000.00	5,581,000.00		2,981,000.00	
Capital Development Board	5	700,000.00	847,000.00		147,000.00	
UBEB	6	13,854,200.00	12,489,138.41		(1,365,061.59)	
Ministry of Health/Environment	7	1,000,000.00	890,000.00		(110,000.00)	
Ministry of Women Affairs	8	12,080,000.00	2,648,500.00		(9,431,500.00)	
Ministry of Works	9	72,000.00	706,800.00		634,800.00	
Health Management Board	10	15,700,000.00	14,593,550.00		(1,106,450.00)	
Head of Service	11	5,008,000.00	7,075,015.00		2,067,015.00	
Ministry of Youth and Sports	12	100,000.00	109,400.00		9,400.00	
High Court	13	80,000.00	55,000.00		(25,000.00)	
Court of Appeal	14	17,200,000.00	14,264,490.00		(2,935,510.00)	
Ministry of Justice	15	4,500,000.00	2,130,530.00		(2,369,470.00)	
Ministry of Local Govt. & Chieftly Matters	16	13,900,000.00	165,000.00		(13,735,000.00)	
Ministry of Commerce	17	2,060,000.00	72,000.00		(1,988,000.00)	
	18	210,840,000.00	30,995,956.50		(179,844,043.50)	

DESCRIPTION	SH	REVISED BUDGET VALUE	ACTUALS	VARIANCE
		N		N
Liaison Office Abuja	19	26,000.00	150,000.00	124,000.00
Cabinet Office	20	-	-	-
Ministry of Finance	21	-	-	-
Liaison Office Lagos	22	520,000.00	72,000.00	448,000.00
Office of the Accountant-General	23	750,000,000.00	59,718,814.07	690,281,185.93
State Library Board	24	52,500.00	-	52,500.00
Agency for Mass Literacy	25	67,500,000.00	-	67,500,000.00
EBSEPA	26	302,500.00	-	302,500.00
Examination Development Centre	27	-	-	-
Housing Development Corporation	28	160,000.00	-	160,000.00
Economic Empowerment P.R. Agencies	29	-	-	-
EBOTRANS	30	300,000.00	-	300,000.00
Ebonyi State Sport Council	31	620,000.00	-	620,000.00
EBBS	32	25,000,000.00	-	25,000,000.00
Office of the Auditor General (State)	33	28,000.00	-	28,000.00
Ebonyi State Water Corporation	34	13,800,000.00	-	13,800,000.00
Ebonyi Hotels Afikpo	35	8,030,500.00	-	8,030,500.00
Ebonyi Hotels Abakaliki	36	21,900,000.00	-	21,900,000.00
Community Urban Development Project	37	-	-	-
Office of the Auditor General (LG)	38	23,000.00	-	23,000.00
College of Education	39	60,000,000.00	-	60,000,000.00
Project Support Unit	40	25,000,000.00	-	25,000,000.00
Ebonyi State Teaching Hospital	41	25,723,310.00	-	25,723,310.00
Ebonyi State Tractor Hiring Agency	42	2,500,000.00	-	2,500,000.00
Ebonyi State University	43	1,610,000,000.00	-	1,610,000,000.00
TOTAL		2,965,270,010.00	216,700,648.36	(2,748,569,361.64)
LICENCES				
Board of Internal Revenue		20,000,000.00	34,203,950.00	5,864,050.00
Ministry of Agric		20,000,000.00	126,200.00	19,873,800.00
Sub-Total		20,000,000.00	34,330,150.00	(16,330,150.00)
EARNING & SALES				
BIR		10e		
Ministry of Agriculture		170,000.00	6,034,050.00	5,864,050.00
Building Materials Industry		10e		
Ministry of Lands		10e	10,657,225.00	(500,000.00)
Ebonyi Water Corporation		500,000.00	-	500,000.00
Ebonyi Marketing Company		10e	-	(8,300,000.00)
Ebonyi Newspaper Corporation		8,300,000.00	-	8,300,000.00
Ebonyi Library Board		10e	-	(1,000,000.00)
Ministry of Health		1,000,000.00	-	1,000,000.00
Office of the Surveyor General		10,000.00	1,500.00	(8,500.00)

DESCRIPTION	SH	REVISED BUDGET VALUE	ACTUALS		VARIANCE
			N	N	
Ebonyi State HSDP II					
Scholarship Board		250,000.00			
Ministry of Justice		1,000,000.00			(250,000.00)
College of Education		466,560.00	140,000.00		(860,000.00)
Ministry of Finance		25,110,000.00			(466,560.00)
Ministry of Commerce		100,000.00			(25,110,000.00)
Cabinet Office		6,100,000.00			(100,000.00)
Ebonyi Hotel Afikpo		7,500,000.00	22,087,625.00		15,987,625.00
Ebonyi Hotel Abakaliki		16,500,000.00			(7,500,000.00)
EBADEP		120,000.00			(16,500,000.00)
EBOTRANS		103,334,400.00			(120,000.00)
Ministry of Lands		1,648,000,000.00			(103,334,400.00)
Ministry of Agriculture		25,000,000.00			(1,648,000,000.00)
SUB-TOTAL		1,843,460,960.00	38,920,400.00		(1,804,540,560.00)
RENT ON GOVT PROPERTY					
Ministry of Lands		24,200,000.00			
Ebonyi State Sport Council		500,000.00	8,382,127.68		(15,817,872.32)
Tourism Board		10e			(500,000.00)
SUB-TOTAL		24,700,000.00	8,382,127.68		(16,317,872.32)
INTEREST/DIVIDENDS/SEC.					
Ministry of Finance		87,000,000.00			
SUB-TOTAL		87,000,000.00	77,700,120.78		(9,299,879.22)
REIMBURSEMENT					
HOS					
SUB-TOTAL		10,000,000.00			(10,000,000.00)
MISCELLANEOUS					
Refund of Excess Bank Charges					
College of Education Ikwo		414,000.00	84,374,441.72		(414,000.00)
Ebonyi State Water Corporation		200,000.00			(200,000.00)
Ebonyi Hotels Afikpo		500,000.00			(500,000.00)
Ebonyi Teaching Hospital		119,651,320.00			(119,651,320.00)
HSMB		30,000.00	1,481,512.40		1,451,512.40
EBOTRANS		18,755,090.00			(18,755,090.00)
SUB-TOTAL		139,550,410.00	85,855,954.12		(53,694,455.88)

SCHEDULE 2 RECURRENT EXPENDITURE FOR 2010

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS FOR THE YEAR ENDED 31/12/2011

DESCRIPTION	SH	REVISED BUDGET 2011		ACTUAL 2011		VARIANCE	
		N	N	N	N	N	N
GOVERNMENT HOUSE							
Personnel Cost	1	247,232,740.00		252,453,108.96		(5,220,368.96)	
Travel and Transport	2	292,033,200.00		161,052,042.84		130,981,157.16	
Utility Services	3						
Stationery	5	15,000,000.00		8,004,430.00		6,995,570.00	
Maintenance of Office Furniture & Equip.	6	26,000,000.00		22,085,723.56		3,914,276.44	
Maintenance of Vehicles & Capital Assets	7	390,000,000.00		316,583,310.86		73,416,689.14	
Consultancy Services	8						
Grants and Subventions	9	235,000,000.00		234,177,876.00		822,124.00	
Training and Staff Development	10	213,000.00		1,808,000.00		(1,595,000.00)	
Entertainment and Hospitality	11	810,000,000.00		771,615,110.46		38,384,889.54	
Miscellaneous Expenses	12	2,309,000,000.00		1,930,029,413.57		378,970,586.43	
Lodge/Guest House	14	70,000,000.00				70,000,000.00	
Special Security Vote		200,000,000.00		200,000,000.00			
TOTAL: OVERHEAD COST		4,347,246,200.00		3,645,355,907.29		701,890,292.71	
TOTAL: RECURRENT EXPENDITURE		4,594,478,940.00		3,897,809,016.25		696,669,923.75	
DEPUTY GOVERNOR'S OFFICE							
Personnel Cost	1	31,450,130.00		27,792,641.23		3,657,488.77	
Travel and Transport	2	12,028,000.00		13,105,814.20		(1,077,814.20)	
Utility Services	3						
Stationery	5	1,000,000.00		875,680.00		124,320.00	
Maintenance of Office Furniture & Equip.	6	2,000,000.00		925,230.00		1,074,770.00	
Maintenance of Vehicles & Capital Assets	7	23,000,000.00		23,348,187.00		(348,187.00)	
Grants and Subventions	9						
Training and Staff Development	10	1,022,440.00		1,439,000.00		(416,560.00)	
Entertainment and Hospitality	11	1,000,000.00		1,420,000.00		(420,000.00)	
Miscellaneous Expenses	12	26,000,000.00		37,742,907.50		(11,742,907.50)	
Lodge/Guest House	14	13,000,000.00		15,991,441.30		(2,991,441.30)	
TOTAL: OVERHEAD COST		79,050,440.00		94,848,260.00		(15,797,820.00)	
TOTAL: RECURRENT EXPENDITURE		110,500,570.00		122,640,901.23		(12,140,331.23)	
STATE PLANNING COMMISSION							
Personnel Cost	1	21,864,390.00		18,375,317.69		3,489,072.31	
Travel and Transport	2	3,300,000.00		2,452,973.69		847,026.31	
Stationery	5	1,800,000.00		319,195.00		1,480,805.00	
Maintenance of Office Furniture & Equip.	6	100,000.00		96,000.00		4,000.00	
Maintenance of Vehicles & Capital Assets	7	2,200,000.00		775,368.50		1,424,631.50	
Grants and Subventions	9						
Training and Staff Development	10	100,000.00				100,000.00	
Miscellaneous Expenses	12	5,249,240.00		756,462.81		4,492,777.19	
TOTAL: OVERHEAD COST		12,749,240.00		4,400,000.00		8,349,240.00	
TOTAL: RECURRENT EXPENDITURE		34,613,630.00		22,775,317.69		11,838,312.31	

DESCRIPTION	SH	REVISED BUDGET 2011		ACTUAL 2011		VARIANCE	
			N	N	N		
DEPT OF BOARDER & SEC. & CONFLICT RES.							
Personnel Cost	1						
Travel and Transport	2		2,006,000.00		280,000.00		1,726,000.00
Stationery	5		1,500,000.00		1,207,465.00		292,535.00
Maintenance of Office Furniture & Equip.	6		700,000.00		532,680.00		167,320.00
Maintenance of Vehicles & Capital Assets	7		1,500,000.00		871,825.00		628,175.00
Grants and Subventions	9						
Training and Staff Development	10		800,000.00		517,000.00		283,000.00
Miscellaneous Expenses	12		3,100,000.00		1,426,030.00		1,673,970.00
TOTAL: OVERHEAD COST			9,606,000.00		4,835,000.00		4,771,000.00
TOTAL: RECURRENT EXPENDITURE			9,606,000.00		4,835,000.00		4,771,000.00
DEPT OF ECO. EMP. & POVERTY ALLEVIATION							
Personnel Cost	1						
Travel and Transport	2		804,000.00		1,155,460.00		(351,460.00)
Stationery	5		500,000.00		691,000.00		(191,000.00)
Maintenance of Office Furniture & Equip.	6		300,000.00		523,700.00		(223,700.00)
Maintenance of Vehicles & Capital Assets	7		500,000.00		356,040.00		143,960.00
Grants and Subventions	9						
Training and Staff Development	10						
Miscellaneous Expenses	12		1,000,000.00		2,108,800.00		(1,108,800.00)
TOTAL: OVERHEAD COST			3,104,000.00		4,835,000.00		(1,731,000.00)
TOTAL: RECURRENT EXPENDITURE			3,104,000.00		4,835,000.00		(1,731,000.00)
DEPT OF INTER-PARTY DIALOGUE							
Personnel Cost	1						
Travel and Transport	2		2,002,000.00				2,002,000.00
Stationery	5		6,000,000.00		1,274,600.00		4,725,400.00
Maintenance of Office Furniture & Equip.	6		300,000.00		253,800.00		46,200.00
Maintenance of Vehicles & Capital Assets	7		548,000.00				548,000.00
Grants and Subventions	9						
Training and Staff Development	10		500,000.00		140,000.00		360,000.00
Miscellaneous Expenses	12		21,500,000.00		1,081,600.00		20,418,400.00
TOTAL: OVERHEAD COST			30,850,000.00		2,750,000.00		28,100,000.00
TOTAL: RECURRENT EXPENDITURE			30,850,000.00		2,750,000.00		28,100,000.00

DESCRIPTION	SH	REVISED BUDGET 2011 N	ACTUAL 2011 N	VARIANCE N
DEPT OF GRANTS AND DONOR AGENCY				
Personnel Cost	1	-	-	-
Travel and Transport	2	2,002,000.00	10,000.00	1,992,000.00
Telephone and Postal Services	4	-	-	-
Stationery	5	1,500,000.00	1,135,631.12	364,368.88
Maintenance of Office Furniture & Equip.	6	200,000.00	189,500.00	10,500.00
Maintenance of Vehicles & Capital Assets	7	300,000.00	17,500.00	282,500.00
Grants and Subventions	9	-	-	-
Training and Staff Development	10	300,000.00	-	300,000.00
Miscellaneous Expenses	12	339,600.00	2,559,363.88	(2,219,763.88)
TOTAL: OVERHEAD COST		4,641,600.00	3,911,995.00	729,605.00
TOTAL: RECURRENT EXPENDITURE		4,641,600.00	3,911,995.00	729,605.00
DEPT OF STATE OMBUDSMAN & PROJECT MONITORING				
Personnel Cost	1	-	-	-
Travel and Transport	2	2,002,000.00	-	2,002,000.00
Stationery	5	500,000.00	457,850.00	42,150.00
Maintenance of Office Furniture & Equip.	6	400,000.00	-	400,000.00
Maintenance of Vehicles & Capital Assets	7	550,000.00	97,600.00	452,400.00
Training and Staff Development	10	200,000.00	-	200,000.00
Monitoring & Evaluation of Project		-	521,000.00	(521,000.00)
Miscellaneous Expenses	12	1,548,000.00	573,550.00	974,450.00
TOTAL: OVERHEAD COST		5,200,000.00	1,650,000.00	3,550,000.00
TOTAL: RECURRENT EXPENDITURE		5,200,000.00	1,650,000.00	3,550,000.00
DIRECTORATE OF ATTITUDINAL CHANGE				
Personnel Cost	1	-	-	-
Travel and Transport	2	2,002,000.00	229,000.00	1,773,000.00
Telephone and Postal Services	4	-	-	-
Stationery	5	1,500,000.00	592,800.00	907,200.00
Maintenance of Office Furniture & Equip.	6	500,000.00	460,600.00	39,400.00
Maintenance of Vehicles & Capital Assets	7	669,000.00	156,000.00	513,000.00
Consultancy Services	8	2,000,000.00	-	2,000,000.00
Grants and Subventions	9	100,000.00	-	100,000.00
Training and Staff Development	10	20,128,600.00	220,200.00	19,908,400.00
Entertainment & Hospitality	11	500,000.00	229,400.00	270,600.00
Miscellaneous Expenses	12	2,600,000.00	1,412,000.00	1,188,000.00
TOTAL: OVERHEAD COST		29,999,600.00	3,300,000.00	26,699,600.00
TOTAL: RECURRENT EXPENDITURE		29,999,600.00	3,300,000.00	26,699,600.00

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DESCRIPTION	SH	REVISED BUDGET 2011	ACTUAL 2011	VARIANCE
		N	N	N
INFORMATION AND COMMUNICATION TECH.				
Personnel Cost	1			
Travel and Transport	2	404,000.00		404,000.00
Stationery	5	400,000.00	378,000.00	22,000.00
Maintenance of Office Furniture & Equip.	6	50,000.00	172,000.00	(122,000.00)
Maintenance of Vehicles & Capital Assets	7	500,000.00		500,000.00
Training and Staff Development	10	100,000.00		100,000.00
Miscellaneous Expenses	12	46,000.00		46,000.00
TOTAL: OVERHEAD COST		1,500,000.00	550,000.00	950,000.00
TOTAL: RECURRENT EXPENDITURE		1,500,000.00	550,000.00	950,000.00
STATE COUNCIL ON PUBLIC PROCUREMENT				
Personnel Cost	1	13,336,500.00		13,336,500.00
Travel and Transport	2	504,000.00	500,000.00	4,000.00
Utility Services	3			
Telephone and Postal Services	4			
Stationery	5	1,000,000.00	450,000.00	550,000.00
Maintenance of Office Furniture & Equip.	6	200,000.00		200,000.00
Maintenance of Vehicles & Capital Assets	7	500,000.00	100,000.00	400,000.00
Consultancy Services	8			
Grants, Contributions & Subventions	9			
Training and Staff Development	10	1,000,000.00		1,000,000.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	150,000.00	150,000.00	
Common Services	13			
Lodge/Guest House	14			
Special Security Services				
TOTAL: OVERHEAD COST		3,354,000.00	1,200,000.00	2,154,000.00
TOTAL: RECURRENT EXPENDITURE		16,690,500.00	1,200,000.00	15,490,500.00

DESCRIPTION	SH	REVISED BUDGET 2011	ACTUAL 2011	VARIANCE
		N	N	N
OFFICE OF THE SECRETARY TO THE STATE GOVT.				
Personnel Cost	1	86,582,980.00	141,521,140.75	(54,938,160.75)
Travel and Transport	2	100,000,000.00	152,460.00	99,847,540.00
Utility Services	3			-
Telephone and Postal Services	4			-
Stationery	5	1,800,000.00	1,293,780.00	506,220.00
Maintenance of Office Furniture & Equip.	6	1,000,000.00	2,129,640.00	(1,129,640.00)
Maintenance of Vehicles & Capital Assets	7	5,500,000.00	5,742,820.00	(242,820.00)
Subvention to Parastatals	9	1,200,000.00	570,000.00	630,000.00
Training and Staff Development	10	1,500,000.00		1,500,000.00
Entertainment and Hospitality	11	2,000,000.00		2,000,000.00
Miscellaneous Expenses	12	185,337,304.00	288,023,233.70	(102,685,929.70)
Common Service	13			-
TOTAL: OVERHEAD COST		298,337,304.00	297,911,933.70	425,370.30
TOTAL: RECURRENT EXPENDITURE		384,920,284.00	439,433,074.45	(54,512,790.45)
DEPT OF EXECUTIVE COUNCIL MATTERS				
Personnel Cost	1			
Travel and Transport	2	500,000.00		500,000.00
Stationery	5	1,000,000.00	915,300.00	84,700.00
Maintenance of Office Furniture & Equip.	6	200,000.00	50,000.00	150,000.00
Maintenance of Vehicles & Capital Assets	7	300,000.00	34,700.00	265,300.00
Training and Staff Development	10	200,000.00		200,000.00
Miscellaneous Expenses	12	400,000.00		300,000.00
TOTAL: OVERHEAD COST		2,600,000.00	1,100,000.00	1,500,000.00
TOTAL: RECURRENT EXPENDITURE		2,600,000.00	1,100,000.00	1,500,000.00
DEPT OF ECONOMIC AFFAIRS				
Personnel Cost	1			
Travel and Transport	2	600,000.00	100,000.00	500,000.00
Stationery	5	500,000.00	686,650.00	(186,650.00)
Maintenance of Office Furniture & Equip.	6	200,000.00	136,100.00	63,900.00
Maintenance of Vehicles & Capital Assets	7	300,000.00	141,000.00	159,000.00
Training and Staff Development	10	400,000.00		400,000.00
Miscellaneous Expenses	12	200,000.00		163,750.00
TOTAL: OVERHEAD COST		2,200,000.00	1,100,000.00	1,100,000.00
TOTAL: RECURRENT EXPENDITURE		2,200,000.00	1,100,000.00	1,100,000.00

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DESCRIPTION	SH	REVISED BUDGET 2011 N	ACTUAL 2011 N	VARIANCE N
DEPT OF GENERAL SERVICES				
Personnel Cost				
Travel and Transport	1			
Stationery	2	1,000,000.00	60,000.00	940,000.00
Maintenance of Office Furniture & Equip.	5	500,000.00	500,000.00	-
Maintenance of Vehicles & Capital Assets	6	3,000,000.00	200,000.00	2,800,000.00
Training and Staff Development	7	800,000.00	240,000.00	560,000.00
Miscellaneous Expenses	10	300,000.00		300,000.00
TOTAL: OVERHEAD COST	12	500,000.00	100,000.00	400,000.00
TOTAL: RECURRENT EXPENDITURE		6,100,000.00	1,100,000.00	5,000,000.00
TOTAL: RECURRENT EXPENDITURE		6,100,000.00	1,100,000.00	5,000,000.00
SPECIAL SERVICES AND POLITICAL AFFAIRS				
Personnel Cost				
Travel and Transport	1	9,561,300.00	3,365,688.00	6,195,612.00
Stationery	2	1,000,000.00		1,000,000.00
Maintenance of Office Furniture & Equip.	5	500,000.00	556,900.00	(56,900.00)
Maintenance of Vehicles & Capital Assets	6	200,000.00	263,600.00	(63,600.00)
Grants and Subventions	7	200,000.00	79,500.00	120,500.00
Training and Staff Development	9	5,000,000.00	484,000.00	4,516,000.00
Miscellaneous Expenses	10	400,000.00	100,000.00	300,000.00
TOTAL: OVERHEAD COST	12	155,330,000.00	22,484,142.00	132,845,858.00
TOTAL: RECURRENT EXPENDITURE		162,630,000.00	23,968,142.00	138,661,858.00
TOTAL: RECURRENT EXPENDITURE		172,191,300.00	27,333,830.00	144,857,470.00
EBONYI STATE LIAISON OFFICE - ABUJA				
Personnel Cost				
Travel and Transport	1	7,526,560.00	9,896,270.35	(2,369,710.35)
Telephone and Postal Services	2	3,008,000.00	2,685,294.68	322,705.32
Stationery	4	250,000.00		250,000.00
Maintenance of Office Furniture & Equip.	5	500,000.00	127,250.00	372,750.00
Maintenance of Vehicles & Capital Assets	6	2,400,000.00	1,602,450.00	797,550.00
Training and Staff Development	7	3,300,000.00	4,178,400.00	(878,400.00)
Entertainment and Hospitality	10	1,200,000.00	1,383,734.68	(183,734.68)
Miscellaneous Expenses	11		4,634,470.00	(4,634,470.00)
TOTAL: OVERHEAD COST	12	4,700,000.00	2,146,370.00	2,553,630.00
TOTAL: RECURRENT EXPENDITURE		15,358,000.00	16,757,969.36	(1,399,969.36)
TOTAL: RECURRENT EXPENDITURE		22,884,560.00	26,654,239.71	(3,769,679.71)

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DESCRIPTION	SH	REVISED BUDGET 2011	ACTUAL 2011	VARIANCE
		N	N	N
EBONYI STATE LIAISON OFFICE - LAGOS				
Personnel Cost	1	10,784,680.00	8,197,580.81	2,587,099.19
Travel and Transport	2	2,190,000.00	1,585,790.64	604,209.36
Telephone and Postal Services	4	250,000.00	93,150.00	156,850.00
Stationery	5	450,000.00	42,390.00	407,610.00
Maintainance of Office Furniture & Equip.	6	500,000.00		500,000.00
Maintainance of Vehicles & Capital Assets	7	3,790,000.00	1,614,695.00	2,175,305.00
Training and Staff Development	10	200,000.00	40,000.00	160,000.00
Entertainment and Hospitality	11	400,000.00	480.00	399,520.00
Miscellaneous Expenses	12	1,620,000.00	269,094.36	1,350,905.64
TOTAL: OVERHEAD COST		9,400,000.00	3,645,600.00	5,754,400.00
TOTAL: RECURRENT EXPENDITURE		20,184,680.00	11,843,180.81	8,341,499.19
OFFICE OF THE HEAD OF SERVICE				
Personnel Cost	1	47,192,860.00	49,707,415.11	(2,514,555.11)
Travel and Transport	2	1,353,420.00	1,058,000.00	295,420.00
Utility Services	3			-
Stationery	5	100,000.00	969,180.00	(869,180.00)
Maintainance of Office Furniture & Equip.	6	712,000.00	709,500.00	2,500.00
Maintainance of Vehicles & Capital Assets	7	1,670,000.00	107,600.00	1,562,400.00
Training and Staff Development	10	300,000.00		300,000.00
Miscellaneous Expenses	12	3,164,580.00	769,720.00	2,394,860.00
Entertainment and Hospitality	11	200,000.00	302,000.00	(102,000.00)
TOTAL: OVERHEAD COST		7,500,000.00	3,916,000.00	3,584,000.00
TOTAL: RECURRENT EXPENDITURE		54,692,860.00	53,623,415.11	1,069,444.89
ADMINISTRATIVE DEPT. & GENERAL SERVICES				
Personnel Cost	1			-
Travel and Transport	2	1,003,290.00	564,000.00	439,290.00
Utility Services	3			-
Stationery	5	300,000.00	262,000.00	38,000.00
Maintainance of Office Furniture & Equip.	6	200,000.00	204,500.00	(4,500.00)
Maintainance of Vehicles & Capital Assets	7	476,710.00	454,500.00	22,210.00
Training and Staff Development	10	200,000.00	35,000.00	165,000.00
Miscellaneous Expenses	12	220,000.00	130,000.00	90,000.00
TOTAL: OVERHEAD COST		2,400,000.00	1,650,000.00	750,000.00
TOTAL: RECURRENT EXPENDITURE		2,400,000.00	1,650,000.00	750,000.00

ESTABLISHMENT, PENSION & MGT. SERVICE DEPT.	SH	REVISED BUDGET 2011	ACTUAL 2011	VARIANCE
	N	N	N	N
Personnel Cost	1			
Travel and Transport	2	1,596,790.00	557,000.00	1,039,790.00
Stationery	5	700,000.00	652,270.00	47,730.00
Maintenance of Office Furniture & Equip.	6	200,000.00	192,000.00	8,000.00
Maintenance of Vehicles & Capital Assets	7	400,000.00	342,500.00	57,500.00
Training and Staff Development	10	200,000.00		200,000.00
Miscellaneous Expenses	12	1,704,000.00	1,308,230.00	395,770.00
TOTAL: OVERHEAD COST		4,800,790.00	3,052,000.00	1,748,790.00
TOTAL: RECURRENT EXPENDITURE		4,800,790.00	3,052,000.00	1,748,790.00
DEPT OF PUBLIC SERVICE MANPOWER DEVELOPMENT & SERVICE WELFARE				
Personnel Cost	1			
Travel and Transport	2	1,441,360.00	505,000.00	936,360.00
Utility Services	3			
Stationery	5	1,148,640.00	596,200.00	552,440.00
Maintenance of Office Furniture & Equip.	6	300,000.00	157,200.00	142,800.00
Maintenance of Vehicles & Capital Assets	7	1,000,000.00	292,100.00	707,900.00
Training and Staff Development	10	18,800,000.00	14,067,000.00	4,733,000.00
Miscellaneous Expenses	12	12,310,000.00	29,089,250.00	(16,779,250.00)
TOTAL: OVERHEAD COST		35,000,000.00	44,706,750.00	(9,706,750.00)
TOTAL: RECURRENT EXPENDITURE		35,000,000.00	44,706,750.00	(9,706,750.00)
MINISTRY OF AGRIC. & NATURAL RESOURCES				
Personnel Cost	1	179,258,020.00	173,294,378.85	5,963,641.15
Travel and Transport	2	10,532,890.00	2,133,268.40	8,399,621.60
Utility Services	3			
Telephone and Postal Services	4			
Stationery	5	400,000.00	235,000.00	165,000.00
Maintenance of Office Furniture & Equip.	6	1,000,000.00	444,400.00	555,600.00
Maintenance of Vehicles & Capital Assets	7	2,250,000.00	547,100.00	1,702,900.00
Consultancy Services	8			
Grants and Subventions	9	149,542,790.00	111,663,997.39	37,878,792.61
Training and Staff Development	10	700,000.00		700,000.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	8,450,000.00	4,080,231.60	4,369,768.40
TOTAL: OVERHEAD COST		172,875,680.00	119,103,997.39	53,771,682.61
TOTAL: RECURRENT EXPENDITURE		352,133,700.00	292,398,376.24	59,735,323.76

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MINISTRY OF COMMERCE INDUSTRY & MIN. DEV.	SH	REVISED BUDGET 2011 N	ACTUAL 2011 N	VARIANCE N
Personnel Cost	1	80,200,120.00	60,167,216.66	20,032,903.34
Travel and Transport	2	1,012,000.00	2,412,799.65	(1,400,799.65)
Stationery	5		533,450.00	(533,450.00)
Maintenance of Office Furniture & Equip.	6	750,000.00		750,000.00
Maintenance of Vehicles & Capital Assets	7	1,500,000.00	338,860.00	1,161,140.00
Grants and Subventions	9	16,312,680.00	9,167,128.05	7,145,551.95
Training and Staff Development	10	500,000.00		500,000.00
Miscellaneous Expenses	12	6,884,860.00	4,989,890.00	1,894,970.00
TOTAL: OVERHEAD COST		26,959,540.00	17,442,127.70	9,517,412.30
TOTAL: RECURRENT EXPENDITURE		107,159,660.00	77,609,344.36	29,550,315.64
MINISTRY OF CULTURE AND TOURISM				
Personnel Cost	1	24,111,800.00	22,052,328.70	2,059,471.30
Travel and Transport	2	1,840,000.00	1,655,978.88	184,021.12
Stationery	5	500,000.00	622,121.12	(122,121.12)
Maintenance of Office Furniture & Equip.	6	400,000.00	67,000.00	333,000.00
Maintenance of Vehicles & Capital Assets	7	600,000.00	586,600.00	13,400.00
Consultancy Services	8			-
Grants and Subventions	9	39,339,510.00	32,229,794.67	7,109,715.33
Training and Staff Development	10	1,500,000.00		1,500,000.00
Miscellaneous Expenses	12	18,196,000.00	10,971,300.00	7,224,700.00
TOTAL: OVERHEAD COST		62,375,510.00	46,132,794.67	16,242,715.33
TOTAL: RECURRENT EXPENDITURE		86,487,310.00	68,185,123.37	18,302,186.63
MINISTRY OF EDUCATION				
Personnel Cost	1	66,013,610.00	49,341,740.69	16,671,869.31
Travel and Transport	2	24,000,000.00	2,062,143.54	21,937,856.46
Stationery	5	1,000,000.00	474,600.00	525,400.00
Maintenance of Office Furniture & Equip.	6	3,160,000.00	530,200.00	2,629,800.00
Maintenance of Vehicles & Capital Assets	7	1,200,000.00	719,505.00	480,495.00
Grants and Subventions	9	4,552,123,370.00	5,003,504,032.98	(451,380,662.98)
Training and Staff Development	10	2,900,000.00	52,000.00	2,848,000.00
Miscellaneous Expenses	12	207,792,390.00	82,130,951.40	125,661,438.60
TOTAL: OVERHEAD COST		4,792,175,760.00	5,089,473,432.92	(297,297,672.92)
TOTAL: RECURRENT EXPENDITURE		4,858,189,370.00	5,138,815,173.61	(280,625,803.61)

EBONYI STATE SCHOLARSHIP BOARD

	SH	REVISED BUDGET 2011	ACTUAL 2011	VARIANCE
Personnel Cost				
Travel and Transport	1	N 10,862,740.00	N 11,551,007.76	N (688,267.76)
Stationery	2	1,504,000.00	2,880,294.34	(1,376,294.34)
Maintenance of Office Furniture & Equip.	5	1,500,000.00	618,200.00	881,800.00
Maintenance of Vehicles & Capital Assets	6	200,000.00		200,000.00
Grants and Subventions	7	1,700,000.00	177,800.00	1,522,200.00
Training and Staff Development	9			
Entertainment and Hospitality	10			
Miscellaneous Expenses	11			
TOTAL: OVERHEAD COST	12	427,096,000.00	134,762,173.75	292,333,826.25
TOTAL: RECURRENT EXPENDITURE		432,000,000.00	138,438,468.09	293,561,531.91
EXAMINATION DEVELOPMENT CENTRE				
Personnel Cost				
Travel and Transport	1	8,249,990.00	4,512,776.90	3,737,213.10
Utility Services	2	575,290.00	348,787.00	226,503.00
Stationery	3			
Maintenance of Office Furniture & Equip.	5	20,000,000.00	430,071.00	19,569,929.00
Maintenance of Vehicles & Capital Assets	6	430,000.00	25,000.00	405,000.00
Training and Staff Development	7	1,000,000.00	198,050.00	801,950.00
Miscellaneous Expenses	10	250,000.00		250,000.00
TOTAL: OVERHEAD COST	12	250,000.00	495,600.00	(245,600.00)
TOTAL: RECURRENT EXPENDITURE		22,505,290.00	1,497,508.00	21,007,782.00
MINISTRY OF FINANCE & ECONOMIC DEV.				
Personnel Cost				
Travel and Transport	1	55,331,150.00	78,226,359.81	(22,895,209.81)
Utility Services	2	5,030,000.00	6,113,866.33	(1,083,866.33)
Telephone and Postal Services	3			
Stationery	4			
Maintenance of Office Furniture & Equip.	5	5,000,000.00	1,139,250.00	3,860,750.00
Maintenance of Vehicles & Capital Assets	6	2,000,000.00	383,850.00	1,616,150.00
Consultancy Services	7	5,000,000.00	5,297,025.00	(297,025.00)
Grants and Subventions	8	8,952,760.00	6,674,202.24	2,278,557.76
Training and Staff Development	9	19,400,000.00	4,828,000.00	14,572,000.00
Miscellaneous Expenses	10	5,000,000.00	130,500.00	4,869,500.00
TOTAL: OVERHEAD COST	12	20,170,000.00	20,660,025.00	(490,025.00)
TOTAL: RECURRENT EXPENDITURE		70,552,760.00	45,226,718.57	25,326,041.43
		125,883,910.00	123,453,078.38	2,430,831.62

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OFFICE OF THE ACCOUNTANT GENERAL	SH	REVISED BUDGET 2011	ACTUAL 2011	VARIANCE
		N	N	N
Personnel Cost	1			
Travel and Transport	2	5,000,000.00	2,394,700.00	2,605,300.00
Utility Services	3			
Stationery	5	5,000,000.00	2,582,890.00	2,417,110.00
Maintenance of Office Furniture & Equip.	6	1,000,000.00	190,800.00	809,200.00
Maintenance of Vehicles & Capital Assets	7	10,000,000.00	7,379,330.00	2,620,670.00
Consultancy Service		10,000,000.00	3,000,000.00	3,000,000.00
Training and Staff Development	10	5,000,000.00	8,140,000.00	(3,140,000.00)
Entertainment and Hospitality	11	500,000.00	1,006,700.00	(506,700.00)
Miscellaneous Expenses	12	60,250,000.00	16,464,080.00	43,785,920.00
Common Services	13	433,695,000.00	375,814,990.62	57,880,009.38
TOTAL: OVERHEAD COST		530,445,000.00	416,973,490.62	113,471,509.38
CRFC		12,908,509,120.00		
TOTAL: RECURRENT EXPENDITURE		13,438,954,120.00	416,973,490.62	13,021,980,629.38
BOARD OF INTERNAL REVENUE				
Personnel Cost	1	89,061,590.00	98,345,923.90	(9,284,333.90)
Travel and Transport	2	510,000.00	1,956,000.00	(1,446,000.00)
Utility Services	3			
Stationery	5	26,240,000.00	10,017,729.00	16,222,271.00
Maintenance of Office Furniture & Equip.	6	200,000.00		200,000.00
Maintenance of Vehicles & Capital Assets	7	510,000.00	1,026,349.00	(516,349.00)
Consultancy Services	8			
Grants and Subventions	9			
Training and Staff Development	10	200,000.00	76,000.00	124,000.00
Miscellaneous Expenses	12	2,340,000.00	3,724,646.00	(1,384,646.00)
TOTAL: OVERHEAD COST		30,000,000.00	16,800,724.00	13,199,276.00
TOTAL: RECURRENT EXPENDITURE		119,061,590.00	115,146,647.90	3,914,942.10
MINISTRY OF HEALTH				
Personnel Cost	1	143,718,110.00	393,755,424.50	(250,037,314.50)
Travel and Transport	2	1,010,000.00	8,093,612.22	(7,083,612.22)
Stationery	5	800,000.00	98,850.00	701,150.00
Maintenance of Office Furniture & Equip.	6	450,000.00	168,000.00	282,000.00
Maintenance of Vehicles & Capital Assets	7	800,000.00	2,224,750.00	(1,424,750.00)
Grants and Subventions	9	1,467,300,000.00	2,074,862,560.81	(607,562,560.81)
Training and Staff Development	10	410,000.00	165,000.00	245,000.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	29,586,000.00	18,680,000.00	10,906,000.00
TOTAL: OVERHEAD COST		1,500,356,000.00	2,104,292,773.03	(603,936,773.03)
TOTAL: RECURRENT EXPENDITURE		1,644,074,110.00	2,498,048,197.53	(853,974,087.53)

MINISTRY OF INFORMATION AND STATE	SH	REVISED BUDGET 2011 N	ACTUAL 2011 N	VARIANCE N
ORIENTATION				
Personnel Cost	1	58,318,750.00	58,374,696.10	(55,946.10)
Travel and Transport	2	1,010,000.00	18,945,442.44	(17,935,442.44)
Utility Services	3			
Telephone and Postal Services	4			
Stationery	5	1,000,000.00	374,000.00	626,000.00
Maintenance of Office Furniture & Equip.	6	734,400.00	654,090.00	80,310.00
Maintenance of Vehicles & Capital Assets	7	2,700,000.00	400,550.00	2,299,450.00
Grants and Subventions	9	99,279,420.00	95,324,150.90	3,955,269.10
Training and Staff Development	10	1,800,000.00	1,560,000.00	240,000.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	3,150,000.00	2,976,100.00	173,900.00
TOTAL: OVERHEAD COST		109,673,820.00	120,234,333.34	(10,560,513.34)
TOTAL: RECURRENT EXPENDITURE		167,992,570.00	178,609,029.44	(10,616,459.44)
GOVERNMENT PRINTING PRESS				
Personnel Cost	1	17,236,710.00	15,525,380.06	1,711,329.94
Travel and Transport	2	500,000.00	365,500.00	134,500.00
Stationery	5	41,800,000.00	119,200.00	41,680,800.00
Maintenance of Office Furniture & Equip.	6	200,000.00	5,000.00	195,000.00
Maintenance of Vehicles & Capital Assets	7		20,000.00	(20,000.00)
Training and Staff Development	10	700,000.00		700,000.00
Miscellaneous Expenses	12	200,000.00	109,300.00	90,700.00
TOTAL: OVERHEAD COST		43,400,000.00	619,000.00	42,781,000.00
TOTAL: RECURRENT EXPENDITURE		60,636,710.00	16,144,380.06	44,492,329.94
MINISTRY OF JUSTICE	SH			
Personnel Cost	1	52,464,740.00	56,418,162.26	(3,953,422.26)
Travel and Transport	2	1,006,000.00	3,042,058.52	(2,036,058.52)
Utility Services	3			
Stationery	5	500,000.00		500,000.00
Maintenance of Office Furniture & Equip.	6	300,000.00	377,500.00	(77,500.00)
Maintenance of Vehicles & Capital Assets	7	1,000,000.00	1,869,850.00	(869,850.00)
Grants and Subventions	9	3,000,000.00	2,907,000.00	93,000.00
Training and Staff Development	10	200,000.00	140,000.00	60,000.00
Miscellaneous Expenses	12	61,300,000.00	36,062,591.48	25,237,408.52
TOTAL: OVERHEAD COST		67,306,000.00	44,399,000.00	22,907,000.00
TOTAL: RECURRENT EXPENDITURE		119,770,740.00	100,817,162.26	18,953,577.74

DESCRIPTION	SH	REVISED BUDGET N	ACTUAL N	VARIANCE N
MINISTRY OF LANDS, SURVEY & HOUSING DEV.				
Personnel Cost	1	68,778,330.00	50,308,647.78	18,469,682.22
Travel and Transport	2	1,050,000.00	1,919,916.30	(869,916.30)
Stationery	5	1,989,570.00	166,000.00	1,823,570.00
Maintenance of Office Furniture & Equip.	6	2,000,000.00	1,424,800.00	575,200.00
Maintenance of Vehicles & Capital Assets	7	2,000,000.00	322,600.00	1,677,400.00
Grants and Subventions	9	11,000,000.00	9,388,321.72	1,611,678.28
Training and Staff Development	10	1,300,000.00	40,000.00	1,260,000.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	3,000,000.00	8,032,683.70	(5,032,683.70)
TOTAL: OVERHEAD COST		22,339,570.00	21,294,321.72	1,045,248.28
TOTAL: RECURRENT EXPENDITURE		91,117,900.00	71,602,969.50	19,514,930.50
OFFICE OF THE SURVEYOR GENERAL				
Personnel Cost	1	16,965,810.00	13,514,486.70	3,451,323.30
Travel and Transport	2	402,000.00	500,432.00	(98,432.00)
Stationery	5	500,000.00	344,090.00	155,910.00
Maintenance of Office Furniture & Equip.	6	500,000.00	136,100.00	363,900.00
Maintenance of Vehicles & Capital Assets	7	1,400,000.00	947,480.00	452,520.00
Training and Staff Development	10	400,000.00	600,000.00	(200,000.00)
Miscellaneous Expenses	12	1,302,380.00	271,898.00	1,030,482.00
TOTAL: OVERHEAD COST		4,504,380.00	2,800,000.00	1,704,380.00
TOTAL: RECURRENT EXPENDITURE		21,470,190.00	16,314,486.70	5,155,703.30
MIN. OF L.G. & CHIEFTANCY MATTERS & RURAL DEV.				
Personnel Cost	1	36,229,180.00	33,111,465.53	3,117,714.47
Travel and Transport	2	4,135,000.00	2,425,323.50	1,709,676.50
Stationery	5	1,000,000.00	376,200.00	623,800.00
Maintenance of Office Furniture & Equip.	6	300,000.00	331,000.00	(31,000.00)
Maintenance of Vehicles & Capital Assets	7	1,800,000.00	802,600.00	997,400.00
Grants and Subventions	9	10,000,000.00		10,000,000.00
Training and Staff Development	10	2,400,000.00	134,000.00	2,266,000.00
Miscellaneous Expenses	12	6,520,000.00	1,650,876.50	4,869,123.50
TOTAL: OVERHEAD COST		26,155,000.00	5,720,000.00	20,435,000.00
TOTAL: RECURRENT EXPENDITURE		62,384,180.00	38,831,465.53	23,552,714.47

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DESCRIPTION	SH	REVISED BUDGET N	ACTUAL N	VARIANCE N
MINISTRY OF PUBLIC UTILITIES				
Personnel Cost	1	54,429,780.00	42,526,516.53	11,903,263.47
Travel and Transport	2	810,000.00	458,250.00	351,750.00
Utility Services	3			
Telephone and Postal Services	4			
Stationery	5	800,000.00	724,900.00	75,100.00
Maintenance of Office Furniture & Equip.	6	20,000.00	361,600.00	(341,600.00)
Maintenance of Vehicles & Capital Assets	7	1,020,000.00	1,127,150.00	(107,150.00)
Maintenance of Utilities		144,823,690.00	157,609,850.00	(12,786,160.00)
Grants and Subventions	9	111,409,790.00	80,137,128.91	31,272,661.09
Training and Staff Development	10	1,500,000.00	135,750.00	1,364,250.00
Miscellaneous Expenses	12	4,100,000.00	308,500.00	3,791,500.00
TOTAL: OVERHEAD COST		264,483,480.00	240,863,128.91	23,620,351.09
TOTAL: RECURRENT EXPENDITURE		318,913,260.00	283,389,645.44	35,523,614.56
MIN. OF WOMEN AFFAIRS & ECO. DEV.				
Personnel Cost	1	40,956,260.00	54,441,346.14	(13,485,086.14)
Travel and Transport	2	3,703,280.00	2,486,695.56	1,216,584.44
Stationery	5	1,000,000.00	1,158,620.00	(158,620.00)
Maintenance of Office Furniture & Equip.	6	500,000.00	35,050.00	464,950.00
Maintenance of Vehicles & Capital Assets	7	500,000.00	1,008,865.00	(508,865.00)
Grants and Subventions	9	3,700,000.00	2,402,219.44	1,297,780.56
Training and Staff Development	10	800,000.00	516,000.00	284,000.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	13,600,000.00	2,037,550.00	11,562,450.00
TOTAL: OVERHEAD COST		23,803,280.00	9,645,000.00	14,158,280.00
TOTAL: RECURRENT EXPENDITURE		64,759,540.00	64,086,346.14	673,193.86
MINISTRY OF WORK AND TRANSPORT				
Personnel Cost	SH			
Travel and Transport	1	74,196,410.00	50,679,071.95	23,517,338.05
Utility Services	2	1,436,000.00	1,559,280.11	(123,280.11)
Stationery	3			
Stationery	5	1,000,000.00	3,073,900.00	(2,073,900.00)
Maintenance of Office Furniture & Equip.	6	500,000.00	395,700.00	104,300.00
Maintenance of Vehicles & Capital Assets	7	2,687,400.00	1,748,550.00	938,850.00
Grants and Subventions	9	41,989,470.00	17,595,727.42	24,393,742.58
Training and Staff Development	10	4,176,600.00	6,478,669.89	(2,302,069.89)
Miscellaneous Expenses	12	1,000,000.00	459,900.00	540,100.00
TOTAL: OVERHEAD COST		52,789,470.00	31,311,727.42	21,477,742.58
TOTAL: RECURRENT EXPENDITURE		126,985,880.00	81,990,799.37	44,995,080.63

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DESCRIPTION	SH	REVISED BUDGET	ACTUAL	VARIANCE
		N	N	N
MINISTRY OF YOUTH AND SPORTS				
Personnel Cost	1	29,504,410.00	76,633,022.78	(47,128,612.78)
Travel and Transport	2	1,600,000.00	1,758,067.03	(158,067.03)
Stationery	5	500,000.00	510,690.00	(10,690.00)
Maintainance of Office Furniture & Equip.	6	400,000.00	227,500.00	172,500.00
Maintainance of Vehicles & Capital Assets	7	1,250,000.00	192,247.23	1,057,752.77
Grants and Subvention	9	18,555,490.00	58,844,493.17	(40,289,003.17)
Training and Staff Development	10	1,344,000.00	185,000.00	1,159,000.00
Miscellaneous Expenses	12	51,000,000.00	58,167,395.74	(7,167,395.74)
TOTAL: OVERHEAD COST		73,049,490.00	118,127,326.14	(45,077,836.14)
TOTAL: RECURRENT EXPENDITURE		74,649,490.00	119,885,393.17	(45,235,903.17)
OFFICE OF AUDITOR GENERAL (STATE)				
Personnel Cost	1	47,715,470.00	59,953,243.72	(12,237,773.72)
Travel and Transport	2	3,012,000.00	2,642,009.54	369,990.46
Stationery	5	1,038,000.00	296,780.00	741,220.00
Maintainance of Office Furniture & Equip.	6	700,000.00	513,670.00	186,330.00
Maintainance of Vehicles & Capital Assets	7	4,500,000.00	1,339,610.00	3,160,390.00
Training and Staff Development	10	2,500,000.00	750,270.00	1,749,730.00
Entertainment and Hospitality	11			
Miscellaneous Expenses	12	3,750,000.00	1,406,535.00	2,343,465.00
TOTAL: OVERHEAD COST		15,500,000.00	6,948,874.54	8,551,125.46
CRFC		3,071,000.00	66,902,118.26	(615,648.26)
TOTAL: RECURRENT EXPENDITURE		66,286,470.00		
OFFICE OF AUDITOR GENERAL (LG)				
Personnel Cost	1	32,445,400.00	38,271,213.72	(5,825,813.72)
Travel and Transport	2	504,000.00	20,000.00	484,000.00
Stationery	5	500,000.00	498,745.00	1,255.00
Maintainance of Office Furniture & Equip.	6	230,000.00	227,200.00	2,800.00
Maintainance of Vehicles & Capital Assets	7	1,200,000.00	1,192,555.00	7,445.00
Training and Staff Development	10	200,000.00	170,000.00	200,000.00
Entertainment & Hospitality	11			
Miscellaneous Expenses	12	100,000.00	91,500.00	8,500.00
TOTAL: OVERHEAD COST		2,734,000.00	2,200,000.00	534,000.00
CFRC		3,071,000.00	40,471,213.72	(2,220,813.72)
TOTAL: RECURRENT EXPENDITURE		38,250,400.00		
CIVIL SERVICE COMMISSION				
Personnel Cost	1	16,256,010.00	18,474,366.56	(2,218,356.56)
Travel and Transport	2	3,000,000.00	2,861,958.76	138,041.24
Stationery	5	5,000,000.00	4,100,000.00	900,000.00
Maintainance of Office Furniture & Equip.	6	500,000.00	1,061,250.00	(561,250.00)
Maintainance of Vehicles & Capital Assets	7	2,000,000.00	1,391,800.00	608,200.00
Training and Staff Development	10	1,000,000.00	1,052,700.00	(52,700.00)
Miscellaneous Expenses	12	2,500,000.00	2,015,341.24	484,658.76
TOTAL: OVERHEAD COST		14,000,000.00	12,483,050.00	1,516,950.00
CRFC		27,929,400.00	30,957,416.56	27,227,993.44
TOTAL: RECURRENT EXPENDITURE		58,185,410.00		

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DESCRIPTION

DESCRIPTION	SH	REVISED BUDGET N	ACTUAL N	VARIANCE N
LOCAL GOVERNMENT SERVICE COMMISSION				
Personnel Cost	1	2,554,390.00	3,770,165.16	(1,215,775.16)
Travel and Transport	2	802,000.00	425,325.50	376,674.50
Stationery	5	700,000.00	376,200.00	323,800.00
Maintenance of Office Furniture & Equip.	6	200,000.00	31,000.00	169,000.00
Maintenance of Vehicles & Capital Assets	7	205,000.00	133,474.50	71,525.50
Training and Staff Development	10	200,000.00	134,000.00	66,000.00
Miscellaneous Expenses	12	235,600.00		235,600.00
TOTAL: OVERHEAD COST		2,342,600.00	1,100,000.00	1,242,600.00
CRFC		27,292,400.00		
TOTAL: RECURRENT EXPENDITURE		32,189,390.00	4,870,165.16	27,319,224.84
STATE INDEPENDENT ELECTORAL COMMISSION				
Personnel Cost	1		27,215,715.63	(27,215,715.63)
Travel and Transport	2	1,022,000.00	2,912,722.95	(1,890,722.95)
Utility Services	3	350,000.00		350,000.00
Telephone and Postal Services	4			-
Stationery	5		414,000.00	(414,000.00)
Maintenance of Office Furniture & Equip.	6	200,000.00	394,500.00	(194,500.00)
Maintenance of Vehicles & Capital Assets	7	1,957,120.00	1,562,640.00	394,480.00
Grants and Subventions	9			-
Training and Staff Development	10	1,100,000.00	477,000.00	623,000.00
Miscellaneous Expenses	12	1,600,000.00	645,540.00	954,460.00
TOTAL: OVERHEAD COST		6,229,120.00	6,406,402.95	(177,282.95)
TOTAL: RECURRENT EXPENDITURE		6,229,120.00	33,622,118.58	(27,392,998.58)
STATE FISCAL RESPONSIBILITY COMMISSION				
Personnel Cost	1	11,166,730.00	8,202,562.65	2,964,167.35
Travel and Transport	2	3,320,870.00	3,206,300.00	114,570.00
Stationery	5	2,000,000.00	172,200.00	1,827,800.00
Maintenance of Office Furniture & Equip.	6	850,000.00	88,600.00	761,400.00
Maintenance of Vehicles & Capital Assets	7	2,610,000.00	105,820.00	2,504,180.00
Grants and Subventions	9			-
Training and Staff Development	10	4,400,000.00	100,000.00	4,300,000.00
Miscellaneous Expenses	12	6,340,000.00	1,277,080.00	5,062,920.00
TOTAL: OVERHEAD COST		19,520,870.00	4,950,000.00	14,570,870.00
CRFC		37,912,340.00		
TOTAL: RECURRENT EXPENDITURE		68,599,940.00	13,152,562.65	55,447,377.35

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DESCRIPTION	SH	REVISED BUDGET	ACTUAL	VARIANCE
		N	N	N
EBONYI STATE HOUSE OF ASSEMBLY				
Personnel Cost	1	260,093,560.00	281,003,104.28	(20,909,544.28)
Travel and Transport	2	17,000,000.00	16,037,600.00	962,400.00
Utility Services	3		9,360,900.00	(9,360,900.00)
Stationery	5	19,000,000.00	18,000,000.00	1,000,000.00
Maintenance of Office Furniture & Equip.	6	2,000,000.00	3,245,000.00	(1,245,000.00)
Maintenance of Vehicles & Capital Assets	7	12,000,000.00	13,472,500.00	(1,472,500.00)
Training and Staff Development	10	22,700,000.00	31,527,500.00	(8,827,500.00)
Entertainment and Hospitality	11	30,000,000.00	40,403,000.00	(10,403,000.00)
Miscellaneous Expenses	12	283,300,000.00	388,460,352.85	(105,160,352.85)
TOTAL: OVERHEAD COST		386,000,000.00	520,506,852.85	(134,506,852.85)
CRFC		27,292,400.00	801,509,957.13	(128,123,997.13)
TOTAL: RECURRENT EXPENDITURE		673,385,960.00		
JUDICIARY HIGH COURT				
Personnel Cost	1	321,089,820.00	140,907,813.13	180,182,006.87
Travel and Transport	2	12,500,000.00	11,958,711.52	541,288.48
Stationery	5		5,339,500.00	(5,339,500.00)
Maintenance of Office Furniture & Equip.	6	2,000,000.00	351,400.00	1,648,600.00
Maintenance of Vehicles & Capital Assets	7	4,000,000.00	9,494,480.00	(5,494,480.00)
Training and Staff Development	10	11,500,000.00	10,900,820.00	599,180.00
Miscellaneous Expenses	12	11,000,000.00	12,818,628.48	(1,818,628.48)
TOTAL: OVERHEAD COST		41,000,000.00	50,863,540.00	(9,863,540.00)
TOTAL: RECURRENT EXPENDITURE		362,089,820.00	191,771,353.13	170,318,466.87
JUDICIAL SERVICE COMMISSION				
Personnel Cost	1	6,480,020.00	5,541,729.20	938,290.80
Travel and Transport	2	1,148,110.00	254,031.58	894,078.42
Utility Services	3			-
Stationery	5	1,000,000.00	107,250.00	892,750.00
Maintenance of Office Furniture & Equip.	6	800,000.00	222,118.42	577,881.58
Maintenance of Vehicles & Capital Assets	7	200,000.00	196,827.46	3,172.54
Training and Staff Development	10	200,000.00	200,000.00	200,000.00
Miscellaneous Expenses	12	900,000.00	319,772.54	580,227.46
TOTAL: OVERHEAD COST		4,248,110.00	1,100,000.00	3,148,110.00
CRFC		28,362,010.00	6,641,729.20	32,448,410.80
TOTAL: RECURRENT EXPENDITURE		39,090,140.00		

DESCRIPTION	SH	REVISED BUDGET N	ACTUAL N	VARIANCE N
CUSTOMARY COURT OF APPEAL				
Personnel Cost	1	321,770,400.00	123,231,031.51	198,539,368.49
Travel and Transport	2	8,168,000.00	3,395,500.00	4,772,500.00
Stationery	5	2,000,000.00	1,629,700.00	370,300.00
Maintenance of Office Furniture & Equip.	6	500,000.00	154,600.00	345,400.00
Maintenance of Vehicles & Capital Assets	7	2,000,000.00	2,402,050.00	(402,050.00)
Training and Staff Development	10	1,000,000.00		1,000,000.00
Miscellaneous Expenses	12	1,182,000.00	3,418,150.00	(2,236,150.00)
TOTAL: OVERHEAD COST		14,850,000.00	11,000,000.00	3,850,000.00
TOTAL: RECURRENT EXPENDITURE		336,620,400.00	134,231,031.51	202,389,368.49

SCHEDULE 3 SUBVENTION TO PARASTATALS & TERTIARY INSTITUTIONS FOR 2011

SCHEDULE OF SUBVENTION TO PARASTATALS/TERTIARY EDUCATIONAL INSTITUTIONS

DESCRIPTION	SH	REVISED BUDGET N	ACTUAL N	VARIANCE N
ABAKALIKI CAPITAL TERRITORY DEV. BOARD				
PERSONNEL COST	1	9,522,200.00	12,249,033.35	(2,726,833.35)
OVERHEAD COST	2	11,393,100.00		11,393,100.00
SUB-TOTAL		20,915,300.00	12,249,033.35	8,666,266.65
STATE EMERGENCY MANAGEMENT AGENCY				
PERSONNEL COST	1	8,823,742.00	6,655,673.90	2,168,068.10
OVERHEAD COST			750,000.00	(750,000.00)
SUB-TOTAL		8,823,742.00	7,405,673.90	1,418,068.10
EBONYI STATE MARKETING COMPANY				
PERSONNEL COST	1	4,500,000.00	1,477,920.56	3,022,079.44
OVERHEAD COST		2,000,000.00	355,870.42	1,644,129.58
SUB-TOTAL		6,500,000.00	1,833,790.98	4,666,209.02
EBONYI SALT & MINERAL INDUSTRIAL LTD				
PERSONNEL COST	1	2,964,220.00	3,233,568.67	(269,348.67)
OVERHEAD COST		1,000,000.00	580,000.00	420,000.00
SUB-TOTAL		3,964,220.00	3,813,568.67	150,651.33
INDUSTRIAL MANAGEMENT BOARD				
PERSONNEL COST	1	2,000,000.00	1,423,848.14	576,151.86
OVERHEAD COST		1,000,000.00	220,000.00	780,000.00
SUB-TOTAL		3,000,000.00	1,643,848.14	1,356,151.86
EBONYI STATE TOURISM BOARD				
PERSONNEL COST	1	3,850,380.00	3,197,233.19	653,146.81
OVERHEAD COST		1,500,000.00	484,000.00	1,016,000.00
SUB-TOTAL		5,350,380.00	3,681,233.19	1,669,146.81
EBONYI STATE ARTS AND CULTURE				
PERSONNEL COST	1	18,989,130.00	17,207,785.74	1,781,344.26
OVERHEAD COST		4,000,000.00	4,484,000.00	(484,000.00)
SUB-TOTAL		22,989,130.00	21,691,785.74	1,297,344.26
EBONYI HOTEL ABAKALIKI				
PERSONNEL COST	1	10,000,000.00		10,000,000.00
OVERHEAD COST		20,000,000.00	22,997,177.27	(2,997,177.27)
SUB-TOTAL		30,000,000.00	22,997,177.27	7,002,822.73
EBONYI HOTEL AFIKPO				
PERSONNEL COST	1	6,500,000.00	6,856,775.74	(356,775.74)
OVERHEAD COST		13,500,000.00		13,500,000.00
SUB-TOTAL		20,000,000.00	6,856,775.74	13,143,224.26

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DESCRIPTION	SH	REVISED BUDGET N	ACTUAL N	VARIANCE N
IKWO COLLEGE OF EDUCATION				
PERSONNEL COST	1	320,000,000.00	600,028,720.00	(280,028,720.00)
OVERHEAD COST		30,000,000.00		30,000,000.00
SUB-TOTAL		350,000,000.00	600,028,720.00	(250,028,720.00)
SECONDARY EDUCATION BOARD ABAKALIKI				
PERSONNEL COST	1	1,872,000,000.00	5,726,745,000.01	(3,854,745,000.01)
OVERHEAD COST		169,480,000.00		169,480,000.00
SUB-TOTAL		2,041,480,000.00	5,726,745,000.01	(3,685,265,000.01)
UBEB (HEADQUARTER)				
PERSONNEL COST	1	125,000,000.00	120,438,803.33	4,561,196.67
OVERHEAD COST		4,000,000.00	78,200,000.00	(74,200,000.00)
SUB-TOTAL		129,000,000.00	198,638,803.33	(69,638,803.33)
EBONYI STATE LIBRARY BOARD				
PERSONNEL COST	1	29,197,810.00	19,506,288.33	9,691,521.67
OVERHEAD COST		30,000,000.00	990,000.00	29,010,000.00
SUB-TOTAL		59,197,810.00	20,496,288.33	38,701,521.67
AGENCY FOR MASS EDUCATION ABAKALIKI				
PERSONNEL COST	1	5,925,560.00	5,928,471.83	(2,911.83)
OVERHEAD COST		2,400,000.00	484,000.00	1,916,000.00
SUB-TOTAL		8,325,560.00	6,412,471.83	1,913,088.17
STATE HOSPITAL MANAGEMENT BOARD				
PERSONNEL COST	1	280,000,000.00	590,534,946.60	(310,534,946.60)
OVERHEAD COST		15,800,000.00	2,200,000.00	13,600,000.00
SUB-TOTAL		295,800,000.00	592,734,946.60	(296,934,946.60)
EBONYI TEACHING HOSPITAL				
PERSONNEL COST	1	1,150,000,000.00	1,463,687,771.70	(313,687,771.70)
OVERHEAD COST		100,000,000.00		100,000,000.00
SUB-TOTAL		1,250,000,000.00	1,463,687,771.70	(213,687,771.70)
EBONYI STATE ENVIRO. PROT AGENCY				
PERSONNEL COST	1	13,500,000.00	16,223,342.51	(2,723,342.51)
OVERHEAD COST		3,000,000.00	2,200,000.00	800,000.00
SUB-TOTAL		16,500,000.00	18,423,342.51	(1,923,342.51)
EBONYI STATE BROADCASTING CORPORATION				
PERSONNEL COST	1	45,000,000.00	57,571,547.52	(12,571,547.52)
OVERHEAD COST		5,000,000.00	5,692,000.00	(692,000.00)
SUB-TOTAL		50,000,000.00	63,263,547.52	(13,263,547.52)

DESCRIPTION	SH	REVISED BUDGET	ACTUAL	VARIANCE
		N	N	N
EBONYI STATE NEWSPAPERS & PUBLISHING				
PERSONNEL COST	1	30,000,000.00	31,546,603.38	(1,546,603.38)
OVERHEAD COST		1,500,000.00	484,000.00	1,016,000.00
SUB-TOTAL		31,500,000.00	32,030,603.38	(530,603.38)
EBONYI STATE HOUSING DEVELOPMENT COP.				
PERSONNEL COST	1	11,000,000.00	9,388,321.72	1,611,678.28
OVERHEAD COST		5,000,000.00	484,000.00	4,516,000.00
SUB-TOTAL		16,000,000.00	9,872,321.72	6,127,678.28
EBONYI STATE WATER CORPORATION				
PERSONNEL COST	1	58,589,270.00	43,608,517.76	14,980,752.24
OVERHEAD COST		30,000,000.00		30,000,000.00
SUB-TOTAL		88,589,270.00	43,608,517.76	44,980,752.24
EBRUWASSA				
PERSONNEL COST	1	17,691,450.00	9,353,056.77	8,338,393.23
OVERHEAD COST		2,000,000.00	484,000.00	1,516,000.00
SUB-TOTAL		19,691,450.00	9,837,056.77	9,854,393.23
EBONYI STATE RURAL ELECTRIFICATION BOARD				
PERSONNEL COST	1	35,129,070.00	25,847,554.38	9,281,515.62
OVERHEAD COST		2,500,000.00	484,000.00	2,016,000.00
SUB-TOTAL		37,629,070.00	26,331,554.38	11,297,515.62
EBONYI STATE SPORTS COUNCIL				
PERSONNEL COST	1	18,555,490.00	16,956,493.17	1,598,996.83
OVERHEAD COST		25,000,000.00	41,888,000.00	(16,888,000.00)
SUB-TOTAL		43,555,490.00	58,844,493.17	(15,289,003.17)
EBONYI STATE ROAD MAINTENANCE (EBROMA)				
PERSONNEL COST	1	16,389,470.00	13,195,727.42	3,193,742.58
OVERHEAD COST		10,000,000.00	4,400,000.00	5,600,000.00
SUB-TOTAL		26,389,470.00	17,595,727.42	8,793,742.58
EBONYI STATE UNIVERSITY				
PERSONNEL COST	1	2,200,000,000.00	5,200,985,205.00	(3,000,985,205.00)
OVERHEAD COST		800,000,000.00		800,000,000.00
SUB-TOTAL		3,000,000,000.00	5,200,985,205.00	(2,200,985,205.00)

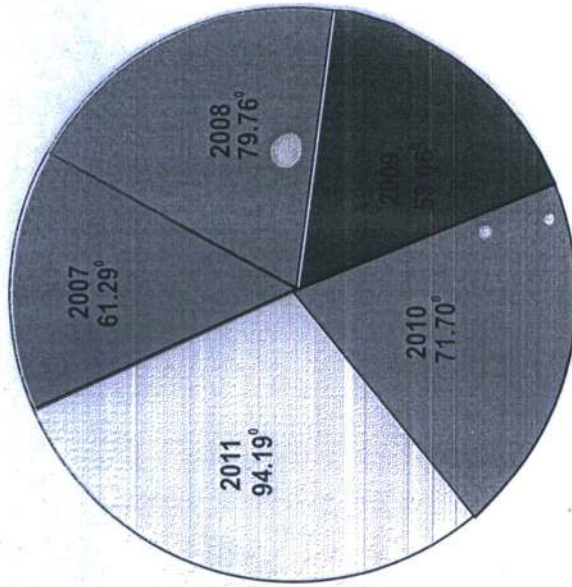
SCHEDULE 4 CONSOLIDATED REVENUE FUND CHARGES FOR 2011

CONSOLIDATED REVENUE FUND CHARGES FOR THE YEAR ENDED 31/12/2011

DESCRIPTION	SH	REVISED BUDGET 2011		ACTUAL 2011		VARIANCE	
		N	N	N	N	N	N
CONSOLIDATED REVENUE FUND CHARGES							
CRFC - PENSION AND GRATUITIES							
Pensions		430,000,000.00		340,125,788.63		89,874,211.37	
Gratuities		540,000,000.00		529,389,080.15		10,610,919.85	
SUB-TOTAL		970,000,000.00		869,514,868.78		100,485,131.22	
CRFC - STATUTORY OFFICE HOLDERS							
SALARY							
Executive Governor		7,782,970.00		7,782,881.56		88.44	
Deputy Governor		7,392,750.00		7,392,752.64		(2.64)	
Accountant-General's Office		3,071,000.00		5,615,415.00		(2,544,415.00)	
Office of the State Auditor - General		3,071,000.00		9,433,085.10		(6,362,085.10)	
Office of the Auditor General-Local Govt.		3,071,000.00		6,738,498.12		(3,667,498.12)	
Civil Service Commission		27,292,400.00		27,412,377.24		(119,977.24)	
Local Government Service Commission		27,292,400.00		26,075,222.16		1,217,177.84	
Arrears of Perm. Secretary & of others				64,447,078.00		(64,447,078.00)	
Judicial Service Commission		28,022,340.00		20,203,171.64		7,819,168.36	
EBSIEC		37,912,340.00		37,887,054.93		25,285.07	
Fiscal Responsibility Commission		27,292,400.00		22,063,673.16		5,228,726.84	
Surveyor-General		3,071,000.00		5,615,415.00		(2,544,415.00)	
House of Assembly Service Commission		27,292,400.00				27,292,400.00	
SUB TOTAL		202,564,000.00		240,666,624.55		(38,102,624.55)	
CRFC -							
Public Debt Charges							
Repayment of Internal Loans/Bond		5,000,000.00		8,227,828,015.52		(8,222,828,015.52)	
Repayment of External Loans		200,000,000.00		191,323,556.27		8,676,443.73	
10% LG Share of State IGR		888,537,360.00		167,920,750.34		720,616,609.66	
2.5% Local Government Pensions Board				291,541,523.00		(291,541,523.00)	
Furniture and Severance Allowance		100,000,000.00		181,261,566.78		(81,261,566.78)	
SUB - TOTAL		1,193,537,360.00		9,059,875,411.91		(7,866,338,051.91)	
STABILIZATION FUND							
Stabilization Fund							
Reserve for Permanent Secretaries Emolument		116,898,760.00				116,898,760.00	
Staff Housing Loan Scheme							
Arrears of Pensions Allowances				95,172,818.39		(95,172,818.39)	
SUB - TOTAL		116,898,760.00		95,172,818.39		21,725,941.61	
GRAND TOTAL		2,483,000,120.00		10,265,229,723.63		(7,782,229,603.63)	

APPENDIX I

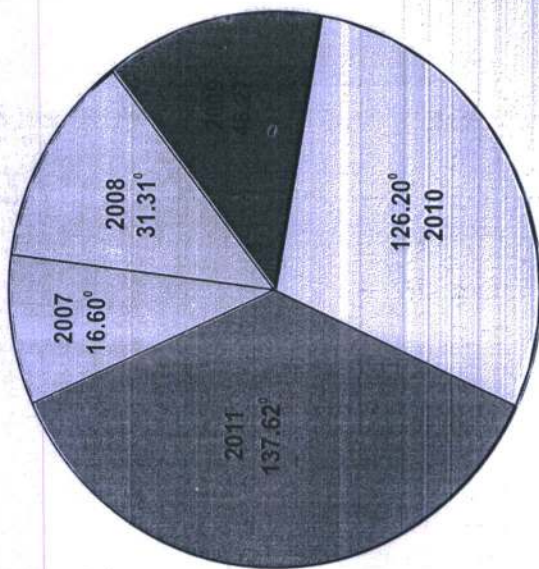
STATUTORY ALLOCATION 2007 - 2011



From this Appendix, you will observe that Federal Allocation is highest in 2011, this is as a result of increase in Crude Oil price in the International Market and increased production volume during 2011 fiscal year.

APPENDIX II

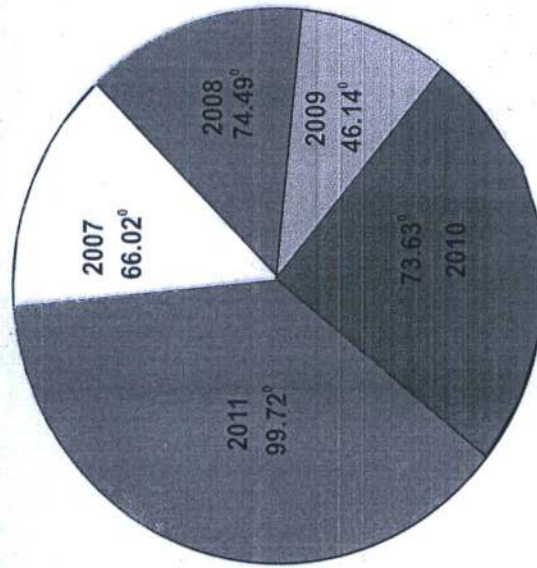
INTERNALLY GENERATED REVENUE (IGR) 2007 - 2011



Appendix II shows the performance of the State in the Area of Internally Generated Revenue (IGR). The State recorded highest in 2011 (137.62°) because it harnessed the untapped internal resources which digitalization of EBBC Radio and Television Houses is important to mention. Also the state owned institutions increased their curricular which gave room for more admissions. This is 9.05% increase from that of 2010 which was 126.20°.

APPENDIX III

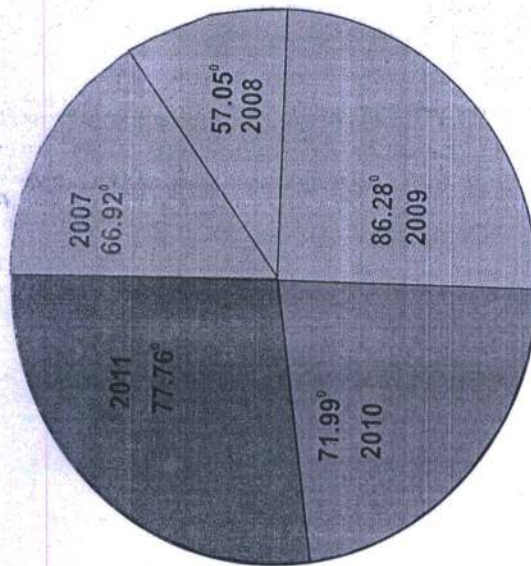
PERSONNEL COSTS 2007 - 2011



Appendix III shows that 2011 recorded 99.72^o as against 73.63^o in 2010, this is 57.52% increase against 2010 figure and is as a result of Minimum Wage implementation by Government of Ebonyi State of Nigeria.

APPENDIX IV

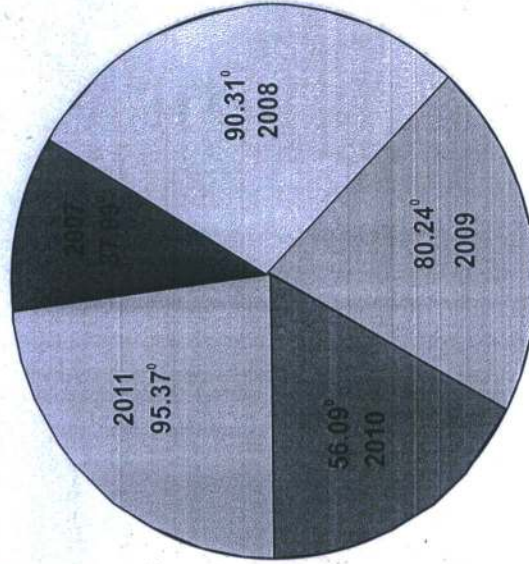
OVERHEAD COSTS 2007 - 2011



Appendix IV shows overhead cost 2007 - 2011 and 2011 fiscal year recorded the highest of 77.76% as against 71.99% of 2010. This is because salaries of parastatals / other institutions were regarded as subventions in compliance with the approved estimates 2011, apart from paying enhanced salaries to the Higher Institutions.

APPENDIX V

CAPITAL EXPENDITURE 2007 - 2011



2011 fiscal year recorded 95.37% as against 80.24% of 2009 which was highest in its year of review. The present Administration is making efforts to complete the on-going social and infrastructured facilities that will boast economic growth in compliance with the seven point agenda of Mr. President.