



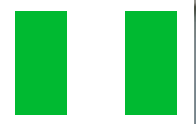
A report of the Accountant General with the

# AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31ST DECEMBER 2023

Transparency & Accountability

EBONYI STATE GOVERNMENT OF NIGERIA



NIGERIA

Education

Agriculture

Transport

Health







A report of the Accountant General with the

# AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31ST DECEMBER 2023



Transparency  Accountability

EBONYI STATE GOVERNMENT OF NIGERIA

Education

Agriculture

Transport

Health





**Rt. Hon. Bldr. Francis Ogbonnaya Nwifuru**  
Executive Governor of Ebonyi State





**Princess Patricia Obila**  
Deputy Governor of Ebonyi State

---





**RT. HON. MOSES ODUNWA**  
RT. HON. SPEAKER, EBONYI STATE HOUSE OF ASSEMBLY

---





**MY LORD ELVIS NGENE**  
CHIEF JUDGE OF EBONYI STATE

---





**Dr Leonard C. Uguru, FCA**  
Honourable Commissioner for Finance

---

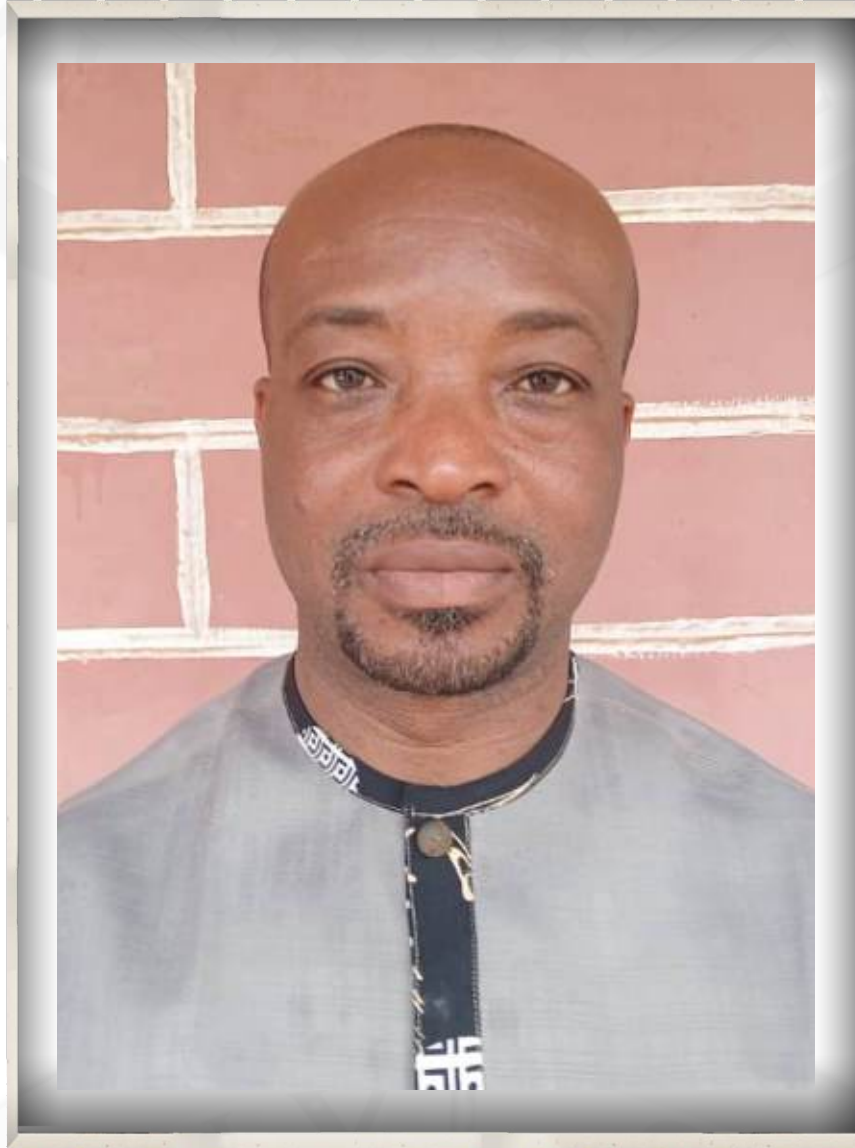




**Emeka Carlton Nwankwo** CPA, FCNA  
Accountant General

---





**Emmanuel Iboko**  
Head of Department, Final Accounts



## **CONTENTS**

Audit Certificate	*
Responsibility for the Financial Statements	2
Summary of Significant Accounting Policies	4
Statement of Financial Performance	13
Statement of Financial Position	15
Statement of Cash Flow	17
Statement of Changes in Equity /Net Assets	21
Statement of Comparison of Budget and Actual Amount	22
Notes to the Financial Statements	25
Supplementary Notes	40





## OFFICE OF THE STATE AUDITOR-GENERAL

P.M.B. 034, Abakaliki, Ebonyi State. +234704 752 5790; ebsauditorgeneral@gmail.com

*Our Ref.:*

*Date:*

*Your Ref.:*

### AUDIT CERTIFICATE

The Financial Statements of the Government of Ebonyi State of Nigeria for the year ended 31<sup>st</sup> December, 2023, have been audited in accordance with Section 125, Subsection 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 13, Subsection 1 of Ebonyi State Public Sector Audit Law, 2021.

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis as described in the Statement of Significant Accounting Policies.

In my opinion and to the best of my knowledge the Financial Statements show a true and fair view of the Financial Position of the Government of Ebonyi State for the year ended 31<sup>st</sup> December, 2023 and the transactions for the fiscal year ended on that date.

**Elder U.S.A UDU, PhD, FCNA, FCTI, CPA Ireland, FCCrFA, FCAI, FCAS,**

**FRC/2021/PRO/00000023705**

**Ag. Auditor-General,**

**Ebonyi State**

**June 19, 2024**



# GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

Email: [ebsagoffice@gmail.com](mailto:ebsagoffice@gmail.com)

Your Ref:

Our Ref: EBS/AG/AD



OFFICE OF THE ACCOUNTANT-GENERAL  
Ministry of Finance & Econ. Development  
Abakaliki.

28<sup>th</sup> March 2024

**The Auditor General  
Office of the Auditor General  
Abakaliki**

## RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements of Ebonyi State Government of Nigeria for the year ended 31st December, 2023, have been prepared by me in accordance with the International Public Sector Accounting Standards (IPSAS), (Fourth Time Adoption of Accrual Basis IPSAS) and the Guideline issued by the Federation Allocation Account Committee (FAAC) Sub-Committee on IPSAS implementation.

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

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

## ACCOUNTING AND REPORTING

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

- a. Ensuring that adequate system of internal controls are maintained to safeguard assets and provide reasonable assurance that the transactions as recorded are within statutory authority; and also that the use of all public financial resources by the Government are properly recorded.
- b. Ensuring that proper books and records of accounts were kept to ensure that the Financial Statements reflect the financial position of Ebonyi State Government and its operations for the year ended 31st December, 2023.



In compliance with IPSAS 33, I have prepared the following financial statements as at 31st December 2023.

1. Statement of Financial Performance
2. Statement of Financial Position
3. Statement of Cash flow
4. Statement of Changes in Net Assets/Equity

In my opinion, the consolidated financial statements and the Notes thereto reflect the financial position of Ebonyi State Government of Nigeria as at 31st December, 2023.

 28/3/2024

**MR EMEKA NWANKWO, CPA, FCNA**  
*ACCOUNTANT GENERAL*  
*EBONYI STATE.*



# GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

Email: [ebsagoffice@gmail.com](mailto:ebsagoffice@gmail.com)

Your Ref:

Our Ref: EBS/AG/AD.140/45



OFFICE OF THE ACCOUNTANT-GENERAL  
Ministry of Finance & Econ. Development  
Abakaliki.

28<sup>th</sup> March 2024

## STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

### 1. Introduction.

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The Standardised COA and the GPFS are hereby adopted by Ebonyi State Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

To ensure effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Ebonyi State. These policies shall form part of the universally agreed framework for financial reporting in Ebonyi State.

### IPSAS Accrual Basis of Accounting

IPSAS Accrual Basis of Accounting recognizes transactions and events when they occur whether Cash (including cash equivalent) is received/paid or not by the MDAs. GPFS prepared under the IPSAS Accrual Basis provides readers with information about transactions involving revenues, expenses, assets and liabilities and changes in equity incurred by the State Government during the period.

Notes to the GPFS provides additional information about revenues, expenses, assets, liabilities, and reserves including cash and cash equivalents, receivables, prepayments, Inventories, long-term loans granted by the state, investments, property, plant and equipment, investment property, intangible assets, deposits, short-term loans, unremitted deduction, payables, short-term provisions, current portion of borrowings, public funds, long-term borrowings, capital grants, reserves, accumulated surpluses, deficits and minority interest.

This Accounting Policy addresses the following fundamental accounting issues.

- i. Definition of Accounting Terminologies;

- ii. Recognition of Accounting Items;
- iii. Measurement of Accounting Items;
- iv. Treatment of Accounting Items.

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant General of Ebonyi State.

## **2. Accounting Terminologies/Definitions**

- i. Accounting Policies are the specific principles, bases, conventions, rules and practices adopted by the Ebonyi State Government in preparing and presenting Financial Statements.
- ii. Accrual Basis means a basis of accounting under which transactions and other events are recognised when they occur (and not only when cash or its equivalent is received or paid).
- iii. Assets are the resources controlled by an entity as a result of past events and for which future economic benefits or service potential are expected to flow to the entity.
- iv. Biological Assets is a living animal or plant.
- v. Borrowing Cost are interest and other expenses incurred by an entity in connection with the borrowing of funds.
- vi. Carrying amount is the amount at which an asset is recognised in the Statement of Financial Position.
- vii. Cash Equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.
- viii. Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- ix. Cash flow are inflows and outflows of cash. Cash flow excludes movement between items that constitute cash as these components are part of the cash management of the Government rather than increases or decreases in the cash position controlled by Government.
- x. Cash Controlled by Ebonyi State Government. Cash is deemed to be controlled by Ebonyi State Government when the Government can freely use the available cash for the achievement of its objectives or enjoy benefits from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the Government which the Government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the Government.



- xi. Consolidated Financial Statements are the sets of financial statements of an economic entity in which the assets, liabilities, net assets/equity, revenue, expenses and cash flows of the controlling entity and its controlled entities are presented as those of a single economic entity.
- xii. Expenses are the decreases in economic benefits or service potential during the reporting period in the form of out flows or consumption of assets or incurrences of liabilities that result in decreases in net assets/equity, other than those relating to distributions to owners.
- xiii. Financial activities are activities that result in changes in the size and composition of the contributed capital and borrowings of the entity.
- xiv. Government Business enterprises means a department or agency that has all the following characteristics:
  - a. Is an entity with the power to contract in its own name;
  - b. Has been assigned the financial and operational authority to carry on a business;
  - c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
  - d. Is not reliant on continuing Government funding or subvention to remain a going concern (Other than purchases of outputs at arm's length); and
  - e. Is controlled by a public sector management or the Government.
- xv. Intangible assets are identifiable non-monetary assets without physical substance.
- xvi. Investing activities are the acquisition and disposal of long term assets and other investments not included in cash equivalents.
- xvii. Investment property is property (Land or a building- or part of a building- or both) held to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; (b) sale in the ordinary course of operations.
- xviii. Liabilities are present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential.
- xix. Net assets/Equity is the residual interest in the assets of the entity after deducting all its liabilities.
- xx. Non-controlling interest is the net assets/equity in a controlled entity not attributable, directly or indirectly, to a controlling entity.
- xxi. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analysis of amounts shown on the face of the GPFS, as well as additional information.
- xxii. Operating activities are the activities of the entity that are not investing or financing activities.

- xxiii. Qualifying assets is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- xxiv. Revenue is the gross inflow of economic benefits or services potential during the reporting period when those inflows result in an increase in net assets/equity, other than increases relating to contributions from owners.

### **3. Fundamental Accounting Concept.**

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Ebonyi State.

- i. Accrual Basis of Accounting;
- ii. Understandability;
- iii. Materiality;
- iv. Relevance;
- v. Going Concern Concept;
- vi. Consistency Concept;
- vii. Prudence;
- viii. Completeness.

### **4. General Purpose Financial Statements (GPFS)**

The General Purpose Financial Statements include:

- i. Statement of Financial Position
- ii. Statement of Financial Performance
- iii. Statement of Cash Flows
- iv. Statement of net Assets/Equity
- v. Statement of Budget Comparison and Actual
- vi. Notes to the Financial Statements
- vii. Supplementary Notes

### **5. Basis of Preparation of Financial Statements**

The Financial Statements are prepared under the historical cost convention and in accordance with International Public Sector Accounting standards (IPSAS). Accrual basis concept is the basis of preparation of all accounts by all reporting entities in Ebonyi State.



## **6. Accounting Period**

The accounting period (Fiscal Year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months and it is set up as such in the accounting system of the State.

## **7. Reporting Currency**

The Reporting currency in preparation of the General Purpose Financial Statements is Nigeria Naira.

## **8. Consolidation of Financial Statements**

The consolidation of General Purpose Financial Statements is based on the financial transactions of all Ministries, Departments and Agencies (MDAs) of the State Government. Government Business Entities (GBEs) are not included in the consolidations. Controlled Entities are fully consolidated from the date on which control is acquired. The MDAs to be consolidated comprise of sixty-four MDAs including Health, Education, Security, youths and Sports and others that are not Government business entities such as Ebonyi Transport Corporation etc.

## **9. Notes/Supplementary Notes to the Financial Statements**

Notes to the Financial Statements are presented in a manner that they cross reference to any related information in the Financial Statements.

## **10. Comparative Information**

The General Purpose Financial Statements (GPFs) are designed to show all numerical information relating to previous year(s).

## **11. Budget Figure**

A Statement of Comparison of Budget and Actual Amount is prepared for the determination of items of revenue and expenditure in respect to budgetary provisions of Ebonyi State. IPSAS 24 requires an entity to present a comparison of budget amount for which it is held publicly accountable and actual amount either as a separate additional Financial Statement or as additional budget columns in the financial statements. Ebonyi State Government opted for both.

## **12. Revenues**

Ebonyi State recognizes revenues from non-exchange transactions such as fees, taxes and fines when the event occurs and the asset recognition criteria are met. Other exchange revenues are recognized when it is probable that the future economic benefits or service

potential associated with the asset will flow to the entity and the fair value can be measured reliably. Revenue from the sales of goods and services is recognized when significant risks and rewards of ownership has been transferred to the buyer. Similarly, gain on disposal of Property, Plant and Equipment (PP&E) is recognized at the date control of the asset is passed to the buyer.

### **13. Aid and Grants**

Aid and Grants to Ebonyi State Government are recognized as incomes on entitlement, while Aid and Grants to other Government or Agencies are recognized as expenditure on commitment. Counterpart Contributions to World Bank Funded Agencies are also recognized as expenditures.

### **14. Expenditures**

Expenditures are classified as either recurrent or capital. All recurrent expenditures are reported on an accrual basis (ie they are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made). Recurrent Expenditures are reported in the Statement of Financial Performance. Payments for purchase of items of Capital nature (PP&E) are treated as Assets under Non-Current Assets in the Statement of Financial Position. At the end of the financial year, a schedule of PP&E is prepared as part of the Notes to GPF

### **15. Property, Plant and Equipment (PP&E)**

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

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

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

### **16. Under Construction Assets**

These are Non-Current Assets which the Ebonyi State Government are constructing under the direct labour arrangements and which substantial amount of resources have been committed. These assets are not depreciated but included in Property, Plant and Equipment. Any asset



classed as under construction assets are reclassified to the appropriate class of PP&E when completed and subsequently depreciated.

## **17. Biological Assets**

These are living plants which include Floriculture, Cultivated Orchard or Plantation and Forestry. Bearer plant and agricultural produce or consumables are not recognized as biological assets in accordance with IPSAS 27. Biological Assets is measured initially at cost and subsequently at cost less accumulated depreciation hence the fair value is not reliably measured.

## **18. Intangible Assets**

Intangible Assets are identifiable non-monetary assets without physical substance. They include computer software, Patents and broadcasting rights. These are initially measured at cost and subsequently at cost less accumulated amortization and accumulated impairment losses if assessed to have finite Live. In accordance with IPSAS 31, internally generated intangible items are not recognized as asset since it is not separately identifiable.

## **19. Depreciation/Amortization**

The following depreciation/amortization rates apply:

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

## **20. Capitalization**

The capitalization threshold is Two Hundred Thousand Naira (N200,000.00) where category of such asset does not exist. Only amount spent in connection with PP&E and Intangibles and whose values is up to Two Hundred Thousand Naira (N200,000.00) is capitalized. Non-Current assets whose costs are below the capitalization threshold are charged appropriately to the Statement of Financial Performance.

## **21. Statement of Cash Flow**

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

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

## **22. Cash and Cash Equivalent**

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

## **23. Receivables**

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

## **24. Unremitted deductions**

Unremitted deductions are monies owed to third parties such as tax authorities, Schemes and associations and other Government agencies. These include: tax deductions, union check-off dues and other deductions. These amounts shall be stated in GPFS at their repayment value, which shall be treated as current Liabilities in the Statement of Financial Position.

## **25. Accrued Expenses**

These are monies payable to third parties in respect of goods and services received. Accrued expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

## **26. Current Portion of Borrowings**

This is the portion of the long-term loan/borrowing that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.



## **27. Reserves.**

Reserves are classified under Equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/(Deficits), Revaluation Reserve and Translation Reserve.

## **28. Loans**

Loans granted to other Government, agencies or individuals are shown separately in the Statement of Financial Position under assets. They are valued at their realizable value after providing for bad and doubtful debts. However, loans received and to be paid back are classified under liability in the Statement of Financial Position as either current liability or non-current liability.

## **29. Investments**

Investments made in Government stock, quoted companies etc are disclosed as Financial Assets in the Statement of Financial Position.

## **30. Transfer from Other Government Entities**

Transfer from other Government entities are non-exchange items and are recognized as revenue in the Statement of Financial Performance.

## **31. Transfer to Other Government Entities**

Transfer to other Government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.

## **32. Foreign Currency**

Foreign Currency transactions are translated into Naira, the reporting currency, using the spot rate as at last day of the financial year.

## **33. Contingency Fund**

Capital and recurrent expenditures that were not captured in the budget of MDAs are charged to contingency fund domiciled in the office of the Accountant-General

Handwritten signature in blue ink and the date 28/3/2024.

**MR EMEKA NWANKWO, CPA, FCNA**  
*ACCOUNTANT GENERAL*  
*EBONYI STATE.*

**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ACTUAL 2022		NCOA CODES	NOTE	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET 2023
₦	REVENUE			₦	₦	₦	₦	₦
63,234,557,073.48	Government Share of FAAC (Statutory Revenue)	110101 - 110114	1	77,138,877,298.67	85,050,000,000.00	61,450,000,000.00	0.00	(7,911,122,701.33)
9,497,864,044.56	Tax Revenue	120101	2	8,768,061,564.50	6,350,700,000.00	6,471,469,978.66	0.00	2,417,361,564.50
13,530,135,980.25	Non Tax Revenue	120201-120210 & 120213	3	5,962,582,680.69	11,030,968,000.00	12,197,475,661.34	0.00	(5,068,385,319.31)
							0.00	0.00
141,358,258.97	Investment Income	120211	4	96,830,899.51	0.00	0.00	0.00	96,830,899.51
555,901,380.40	Other Revenues	140701	5	487,434,199.35	570,000,000.00	550,000,000.00	0.00	(82,565,800.65)
15,350,200,463.57	Aid & Grants	130101-130204	6	41,014,286,876.07	41,745,697,800.00	32,060,850,000.00	0.00	(731,410,923.93)
429,404,000.90	Transfer from Other Govt Entities	150101	7	301,405,399.61	180,440,000.00	541,320,000.00	0.00	120,965,399.61
<b>102,739,421,202.13</b>	<b>TOTAL REVENUE (A)</b>			<b>133,769,478,918.40</b>	<b>144,927,805,800.00</b>	<b>113,271,115,640.00</b>	<b>0.00</b>	<b>(11,158,326,881.60)</b>
	Expenditure							
11,522,071,891.03	Salaries and Wages	210101-210202	8	12,551,772,553.66	18,248,731,315.21	21,035,343,011.50	0.00	5,696,958,761.55
2,057,608,220.14	Social Benefits	210301	9	3,992,119,289.20	7,003,750,000.00	5,000,000,000.00	0.00	3,011,630,710.80
23,968,351,861.37	Overhead Cost	220201-220208 & 220210-220235	10	27,983,009,292.96	31,460,232,800.00	20,938,350,000.00	0.00	3,477,223,507.04
28,207,731,001.63	Depreciation Charges	240101	11	36,099,578,725.54	0.00	0.00	0.00	(36,099,578,725.54)
276,544,907.86	Amortization Charges	240201	12	997,908,285.01	0.00	0.00	0.00	(997,908,285.01)
<b>66,032,307,882.03</b>	<b>TOTAL EXPENDITURE (B)</b>			<b>81,624,388,146.36</b>	<b>56,712,714,115.21</b>	<b>46,973,693,011.50</b>	<b>0.00</b>	<b>(24,911,674,031.15)</b>
<b>36,707,113,320.10</b>	<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES FOR THE PERIOD (A-B)</b>			<b>52,145,090,772.04</b>	<b>88,215,091,684.79</b>	<b>66,297,422,628.50</b>	<b>0.00</b>	<b>13,753,347,149.56</b>
(3,781,222,328.84)	Public Debt Charges	220209	13	(4,715,867,608.40)	(7,000,000,000.00)	(7,000,000,000.00)	0.00	(2,284,132,391.60)
2,956,012.65	Foreign Exchange Gain/(Loss) on External Debts		14	(104,067,092.17)	0.00	0.00	0.00	(104,067,092.17)

**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ACTUAL 2022		NCOA CODES	NOTE	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET 2023
₦	REVENUE			₦	₦	₦	₦	₦
2,956,012.65	TOTAL NON-OPERATING REVENUE			(104,067,092.17)	0.00	0.00	0.00	(104,067,092.17)
(3,778,266,316.19)	Surplus/(deficit) from Ordinary Activities			(4,819,934,700.57)	(7,000,000,000.00)	(7,000,000,000.00)	0.00	(2,388,199,483.77)
32,928,847,003.91	NET SURPLUS/(DEFICIT) FOR THE PERIOD			47,325,156,071.47	81,215,091,684.79	59,297,422,628.50	0.00	11,365,147,665.79

*Emeka C. Nwankwo* 28/03/2024

Mr. Emeka C. Nwankwo, CPA, FCNA  
 Accountant General  
 Ebonyi State



**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NCOA CODES	NOTES	2023		2022	
			₦	₦	₦	₦
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash and Cash Equiuvalent	310101- 310201	15	15,216,564,968.26		14,131,645,880.27	
Receivables	310601- 310604	16	8,453,438,463.02		6,588,532,047.18	
<b>TOTAL CURRENT ASSETS (A)</b>				<b>23,670,003,431.28</b>		<b>20,720,177,927.45</b>
<b>NON CURRENT ASSETS</b>						
Investments	310901 &310902	17	438,631,624.94		276,461,362.61	
Property, Plants and Equipments	320101- 320110	18	393,818,559,732.61		360,362,076,014.39	
Investment Property		19	1,881,214,008.49		1,942,898,916.26	
Intangible Assets	320301	20	3,508,097,600.58		522,290,371.98	
Biological Assets	320401	21	255,642,094.21		275,197,605.55	
<b>TOTAL NON CURRENT ASSETS (B)</b>				<b>399,463,513,435.90</b>		<b>363,378,924,270.79</b>
<b>TOTAL ASSETS (C = A+B)</b>				<b>423,133,516,867.18</b>		<b>384,099,102,198.24</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
Payables		22	2,361,318,392.42			
Current Portion of Long Term Borrowings	410601	23	11,209,089,657.35		737,965,434.55	
<b>Total Current Liabiliities (D)</b>				<b>13,570,408,049.77</b>		<b>737,965,434.55</b>
<b>NON CURRENT LIABILITIES</b>						
Pension and Gratuity	420201	24	0.00		3,806,746,867.62	
Long Term Debt	420301	25	142,443,223,833.57		97,993,776,616.03	

**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NCOA CODES	NOTES	2023		2022	
			₦	₦	₦	₦
<b>TOTAL NON CURRENT LIABILITIES (E)</b>				<b>142,443,223,833.57</b>		<b>101,800,523,483.65</b>
<b>TOTAL LIABILITIES (F = D+E)</b>				<b>156,013,631,883.34</b>		<b>102,538,488,918.20</b>
<b>NET ASSETS/EQUITY (G = C-F)</b>		26		<b>267,119,884,983.84</b>		<b>281,560,613,280.04</b>
<b>CAPITAL CONTRIBUTED BY:</b>						
Reserves	430301	26b	37,073,660,816.37		65,910,698,180.13	
Accumulated Surplus/(Deficit)	430201		230,046,224,167.47		215,649,915,099.91	
<b>TOTAL NET ASSETS/EQUITY</b>				<b>267,119,884,983.84</b>		<b>281,560,613,280.04</b>

*Emeka C. Nwankwo* 28/03/2024

**Mr. Emeka C. Nwankwo, CPA, FCNA**  
Accountant General  
Ebonyi State

**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

	NCOA CODES	NOTES	2023		2022	
			₦	₦	₦	₦
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Inflows						
Statutory Revenue	110101 & 110103-110114	27	44,125,621,178.05		38,424,193,661.05	
Share of Value Added Tax	110102	28	31,159,786,517.82		23,136,728,187.57	
Tax Revenue	120101	2	8,768,061,564.50		9,497,864,044.56	
Non-Tax Revenue	120201-120210 & 12023	3	5,962,582,680.69		13,530,135,980.25	
Investment Income	120211	4	96,830,899.51		141,358,258.97	
Other Revenues	130101-130204	5	487,434,199.35		555,901,380.40	
Aid & Grants	140701	6	41,014,286,876.07		15,350,200,463.57	
Transfer from Other Govt Entities	150101	7b	342,132,288.41		429,404,000.90	
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES (A)</b>			<b>131,956,736,204.41</b>		<b>101,065,785,977.28</b>	
Outflows						12,751,994,184.77
Salaries and Wages	210101-210202	8	12,551,772,553.66		11,522,071,891.03	200,221,631.11
Social Benefits	210301	9	6,651,010,497.56		2,057,608,220.14	
Overhead Cost	220201-220209 & 220210 -220235	10	27,983,009,292.96		23,968,351,861.37	
Interest Charges	220209	29	4,843,612,512.19		3,781,222,328.84	
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)</b>			<b>52,029,404,856.37</b>		<b>41,329,254,301.38</b>	
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (C=A-B)</b>				<b>79,927,331,348.04</b>		<b>59,736,531,675.90</b>



**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

	NCOA CODES	NOTES	2023		2022	
			₦	₦	₦	₦
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>						
Purchase/ Construction of Property, Plants and Equipments	320102 - 320110	30	(69,494,377,536.00)		(77,064,789,101.83)	
Purchase/Construction of Investment Property		31	0.00		(388,417,757.20)	
Acquisition of Intangible Assets	320301	32	(3,733,031,449.25)		(358,679,865.52)	
Acquisition of Biological Assets	320401	33	(5,366,000.00)		(344,389,874.20)	
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (D)</b>				<b>(73,232,774,985.25)</b>		<b>(78,156,276,598.75)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Domestic Loans & Other Borrowings	420301	34	0.00		33,687,780,086.57	
Repayment of Internal Loans	420301	35	(5,396,890,436.35)		(2,399,586,435.74)	
Repayment of External Loans	420302	36	(212,746,838.45)		(893,458,258.91)	
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (E)</b>				<b>(5,609,637,274.80)</b>		<b>30,394,735,391.92</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES (F = C+D+E)</b>				<b>1,084,919,087.99</b>		<b>11,974,990,469.06</b>
Cash & Its Equivalent as at the Begining (G)		15		14,131,645,880.27		2,156,655,411.21
<b>CASH &amp; ITS EQUIVALENT AS AT THE END (H=F+G)</b>				<b>15,216,564,968.26</b>		<b>14,131,645,880.27</b>

**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

	NCOA CODES	NOTES	2023		2022	
			₦	₦	₦	₦
Notes:						
<b>RECONCILIATION:</b>						
Surplus/ (Deficit) per Statement of Financial Performance				47,325,156,071.47		32,928,847,003.91
Add back:						
Depreciation Charges			36,099,578,725.54		28,207,731,001.63	
Amortization Charges			997,908,285.01		276,544,907.86	
Foreign Exchange Gain					2,956,012.65	
Interest expense			4,715,867,608.40		1,023,127,158.11	
				41,813,354,618.95		29,510,359,080.25
Net Movement in Current Assets/Liabilities.						
Inventories						
Decrease/(Increase) in receivables				(1,864,906,415.84)		1,703,125,857.68
Increase in prepayments						
Increase/(decrease) in liabilities and accruals				1,363,359,493.72		1,341,621,686.52
(Decrease)/Increase in provisions				0.00		0.00
Increase/(decrease) in employee benefits				(3,866,019,908.07)		0.00
Cash generated from operations				84,770,943,860.23		65,483,953,628.36
Interest paid				(4,843,612,512.19)		(3,781,222,328.84)

**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

	NCOA CODES	NOTES	2023		2022	
			₦	₦	₦	₦
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>				<b>79,927,331,348.04</b>		<b>61,702,731,299.52</b>
Cash & its equivalent as at 31/12/2023						
Treasury Single Accounts (TSA)			4,878,660,714.32		3,614,664,759.86	
Operations Accounts			10,337,904,253.94		10,516,981,120.41	
<b>TOTAL</b>				<b>15,216,564,968.26</b>		<b>14,131,645,880.27</b>

*Emeka C. Nwankwo* 28/03/2024

**Mr. Emeka C. Nwankwo, CPA, FCNA**  
 Accountant General  
 Ebonyi State



**EBONYI STATE GOVERNMENT**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023**

	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/(DEFICITS)	TOTAL
	₦	₦	₦	₦
<b>BALANCE AS AT 31st DECEMBER 2021</b>	71,229,862,434.90	1,092,695,977.18	182,721,068,096.00	255,043,626,508.08
Changes in accounting Policy	0.00		0.00	0.00
<b>RESTATED BALANCE</b>	<b>71,229,862,434.90</b>	<b>1,092,695,977.18</b>	<b>182,721,068,096.00</b>	<b>255,043,626,508.08</b>
Surplus on Revaluation of Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investments	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance	0.00	(35,248,897,595.71)	0.00	(35,248,897,595.71)
<b>NET SURPLUS FOR THE PERIOD</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>BALANCE AS AT 31st DECEMBER 2022</b>	<b>71,229,862,434.90</b>	<b>(34,156,201,618.53)</b>	<b>182,721,068,096.00</b>	<b>219,794,728,912.37</b>
Changes in accounting Policy	0.00		0.00	0.00
<b>RESTATED BALANCE</b>	<b>71,229,862,434.90</b>	<b>(34,156,201,618.53)</b>	<b>182,721,068,096.00</b>	<b>219,794,728,912.37</b>
Surplus on Revaluation of Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investments	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
<b>NET SURPLUS FOR THE PERIOD</b>	<b>0.00</b>	<b>0.00</b>	<b>47,325,156,071.47</b>	<b>47,325,156,071.47</b>
<b>BALANCE AS AT 31st DECEMBER, 2023</b>	<b>71,229,862,434.90</b>	<b>(34,156,201,618.53)</b>	<b>230,046,224,167.47</b>	<b>267,119,884,983.84</b>

*Emeka C. Nwankwo* 28/03/2024

**Mr. Emeka C. Nwankwo, CPA, FCNA**  
Accountant General  
Ebonyi State

**EBONYI STATE GOVERNMENT**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ACTUAL 2022		NCOA CODES	NOTE	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTAR Y BUDGET 2023	VARIANCE ON FINAL BUDGET 2023	
				a	b	c	d	e = (a-b)or(b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
	Revenue by Economic Classification								
	Share of FAAC Allocation								
38,424,193,661.05	Statutory Revenue	110101 & 1101031 10114	29	44,125,621,178.05	53,550,000,000.00	39,450,000,000.00	0.00	(9,424,378,821.95)	-18%
23,136,728,187.57	Share of Value Added TAX	110102	30	31,159,786,517.82	31,500,000,000.00	22,000,000,000.00	0.00	(340,213,482.18)	-1%
<b>61,560,921,848.62</b>	<b>SUB TOTAL (A)</b>			<b>75,285,407,695.87</b>	<b>85,050,000,000.00</b>	<b>61,450,000,000.00</b>	<b>0.00</b>	<b>(9,764,592,304.13)</b>	<b>-11%</b>
	Independent Revenue							0.00	
9,497,864,044.56	Tax Revenue	120101	2	8,768,061,564.50	6,350,700,000.00	6,471,469,978.66	0.00	2,417,361,564.50	38%
13,530,135,980.25	Non Tax Revenues	120201-120210 & 120213	3	5,962,582,680.69	11,030,968,000.00	12,197,475,661.34	0.00	(5,068,385,319.31)	-46%
141,358,258.97	Investment Income	120211	4	96,830,899.51	0.00	0.00	0.00	96,830,899.51	0%
555,901,380.40	Other Revenues	140701	5	487,434,199.35	570,000,000.00	550,000,000.00	0.00	(82,565,800.65)	-14%
<b>23,725,259,664.18</b>	<b>SUB TOTAL (B)</b>			<b>15,314,909,344.06</b>	<b>17,951,668,000.00</b>	<b>19,218,945,640.00</b>	<b>0.00</b>	<b>(2,636,758,655.94)</b>	<b>-15%</b>
429,404,000.90	Transfer from Other Govt Entities	150101	7	342,132,288.41	180,440,000.00	541,320,000.00	0.00	161,692,288.41	90%
<b>429,404,000.90</b>	<b>SUB TOTAL (C)</b>			<b>342,132,288.41</b>	<b>180,440,000.00</b>	<b>541,320,000.00</b>	<b>0.00</b>	<b>161,692,288.41</b>	<b>90%</b>
15,350,200,463.57	Aid & Grants	130101-130204	6	41,014,286,876.07	41,745,697,800.00	32,060,850,000.00	0.00	(731,410,923.93)	-2%
<b>15,350,200,463.57</b>	<b>SUB TOTAL (D)</b>			<b>41,014,286,876.07</b>	<b>41,745,697,800.00</b>	<b>32,060,850,000.00</b>	<b>0.00</b>	<b>(731,410,923.93)</b>	<b>-2%</b>
	<b>BUDGET DEFICIT FINANCING</b>								
	International Loans			0.00	5,800,000,000.00	16,127,165,000.00	0.00	(5,800,000,000.00)	
33,687,780,086.57	Domestic Loans	420301	37	0.00	3,670,000,000.00	5,000,000,000.00	0.00	(3,670,000,000.00)	-100%
<b>33,687,780,086.57</b>	<b>SUB TOTAL (E)</b>			<b>0.00</b>	<b>9,470,000,000.00</b>	<b>21,127,165,000.00</b>	<b>0.00</b>	<b>(9,470,000,000.00)</b>	<b>-100%</b>
<b>134,753,566,063.84</b>	<b>TOTAL REVENUE (A+B+C+D+E)=F</b>			<b>131,956,736,204.41</b>	<b>154,397,805,800.00</b>	<b>134,398,280,640.00</b>	<b>0.00</b>	<b>(22,441,069,595.59)</b>	<b>-15%</b>

**EBONYI STATE GOVERNMENT**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

	Expenditure by Sectorial Classification								
	Personnel Cost by Sectorial Classification								
1,924,675,177.09	Administrative	1	8	2,905,269,775.26	4,304,716,269.00	3,779,028,301.00	0.00	1,399,446,493.74	33%
1,194,180,471.87	Economic	2	8	1,162,855,147.80	1,417,440,000.00	5,328,794,242.50	0.00	254,584,852.20	18%
688,412,280.28	Law and Justice	3	8	774,024,329.42	809,675,046.21	762,200,000.00	0.00	35,650,716.79	4%
26,188,249.74	Regional	4	8	22,961,963.26	26,320,000.00	26,200,000.00	0.00	3,358,036.74	13%
7,688,615,712.05	Social	5	8	7,686,661,337.92	11,690,580,000.00	11,139,120,468.00	0.00	4,003,918,662.08	34%
<b>11,522,071,891.03</b>	<b>SUB TOTAL PERSONNEL COST</b>			<b>12,551,772,553.66</b>	<b>18,248,731,315.21</b>	<b>21,035,343,011.50</b>	<b>0.00</b>	<b>5,696,958,761.55</b>	<b>31%</b>
	<b>OVERHEAD COST BY SECTORIAL CLASSIFICATION</b>								
19,582,694,896.36	Administrative	1	10	27,097,934,497.21	28,829,219,750.00	18,536,160,000.00	0.00	1,731,285,252.79	6%
2,467,914,444.42	Economic	2	10	257,345,414.42	837,110,000.00	1,659,615,108.36	0.00	579,764,585.58	69%
760,689,555.63	Law and Justice	3	10	482,160,381.33	587,430,000.00	739,320,000.00	0.00	105,269,618.67	18%
6,000,000.00	Regional	4	10	4,993,000.00	6,000,000.00	6,500,000.00	0.00	1,007,000.00	17%
1,151,052,964.96	Social	5	10	140,576,000.00	700,473,050.00	847,300,000.00	0.00	559,897,050.00	80%
<b>23,968,351,861.37</b>	<b>SUB TOTAL OVERHEAD COST</b>			<b>27,983,009,292.96</b>	<b>30,960,232,800.00</b>	<b>21,788,895,108.36</b>	<b>0.00</b>	<b>2,977,223,507.04</b>	<b>10%</b>
	<b>CONSOLIDATED REVENUE FUND CHARGES</b>								
2,057,608,220.14	Social Benefit	210301	9	6,651,010,497.56	7,003,750,000.00	5,000,000,000.00	0.00	352,739,502.44	5%
7,074,267,023.49	Public Debt Repayments	220209, 420301 & 420302	29,35 & 36	10,453,249,786.99	10,627,040,000.00	10,597,040,000.00	0.00	173,790,213.01	2%
<b>9,131,875,243.63</b>	<b>SUB TOTAL CRF CHARGES</b>			<b>17,104,260,284.55</b>	<b>17,630,790,000.00</b>	<b>15,597,040,000.00</b>	<b>0.00</b>	<b>526,529,715.45</b>	<b>3%</b>
<b>44,622,298,996.03</b>	<b>TOTAL RECURRENT EXPENDITURE (G)</b>			<b>57,639,042,131.17</b>	<b>66,839,754,115.21</b>	<b>58,421,278,119.86</b>	<b>0.00</b>	<b>9,200,711,984.04</b>	<b>14%</b>
	Capital Expenditure by Sectorial Classification								
5,313,742,822.81	Administrative	1	37	15,796,487,157.33	19,749,634,053.93	12,503,041,348.14	0.00	(3,953,146,896.60)	-20%
58,023,237,088.49	Economic	2	37	47,235,974,950.42	60,962,144,180.41	42,387,361,172.00	0.00	(13,726,169,229.99)	-23%
407,000,000.00	Law and Justice	3	37	725,664,649.35	831,089,568.84	1,560,000,000.00	0.00	(105,424,919.49)	-13%
-	Regional	4	37	0.00	0.00	25,200,000.00	0.00	0.00	0%
14,412,296,686.64	Social	5	37	9,474,648,228.15	11,015,183,881.61	24,501,400,000.00	0.00	(1,540,535,653.46)	-14%



**EBONYI STATE GOVERNMENT**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

78,156,276,597.94	TOTAL CAPITAL EXPENDITURE (H)			73,232,774,985.25	92,558,051,684.79	80,977,002,520.14	0.00	(19,325,276,699.54)	-21%
122,778,575,593.97	TOTAL EXPENDITURE (I=G+H)			130,871,817,116.42	159,397,805,800.00	139,398,280,640.00	0.00	(28,525,988,683.59)	-18%
11,974,990,469.87	Surplus/(Deficit) for the year (J = F - I)			1,084,919,087.99	(5,000,000,000.00)	(5,000,000,000.00)	0.00	6,084,919,087.99	-122%
	Transfer to Government Entity (K)	310301							
2,156,655,411.21	Opening Balance (M)			14,131,645,880.27	5,000,000,000.00	5,000,000,000.00	0.00	9,131,645,880.27	183%
14,131,645,881.08	CLOSING BALANCE (J-K+L+M)			15,216,564,968.26	0.00	0.00	0.00	15,216,564,968.26	0%

Note : Variance on Final Budget is a-b or b-a  
a-b = Actual Revenues MINUS Final Budgeted Revenues and Capital Expenditures.  
b-a = Final Budgeted Recurrent Expenditures MINUS Actual Recurrent Expenditures

*Emeka C. Nwankwo* 28/03/2024

**Mr. Emeka C. Nwankwo, CPA, FCNA**  
Accountant General  
Ebonyi State

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
1	Government Share of FAAC (Statutory Revenue}								
				<b>2023</b>		<b>2022</b>			
				N	N	N	N		
	A- Share of Statutory Allocation from FAAC	11010101							
	Net Share of Statutory Allocation from FAAC	11010101	1A	22,315,472,595.80		32,777,488,028.26			
	Add :Deduction at source for Loan Repayment		1B	9,693,371,220.35	32,008,843,816.15	6,587,686,890.15	39,365,174,918.41		
	Share of Statutory Allocation - Other Agencies	110103	1C		11,591,929,587.97		333,973,580.97		
	Share of Federal Accounts Allocation- Excess Crude Oil		1D		155,792,312.98		-		
	<b>TOTAL (GROSS) FAAC ALLCATION TO FGN/SG/LG</b>				<b>43,756,565,717.10</b>		<b>39,699,148,499.38</b>		
	Share of Value Added Tax (VAT)	11010201	1E		33,382,311,581.57		23,535,408,574.10		
	<b>TOTAL(GROSS) FAAC Allocation.</b>				<b>77,138,877,298.67</b>		<b>63,234,557,073.48</b>		
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>FINAL BUDGET 2023</b>	<b>ORIGINAL BUDGET 2023</b>	<b>SUPPLEMENTARY Budget 2023</b>	<b>VARIANCE ON FINAL Budget 2023</b>	<b>ACTUAL 2022</b>
				N	N	N	N	N	N
2	<b>Tax Revenue</b>	12010100							
	<b>Personal Income Tax</b>	120101							
	Board of Internal Revenue	220008001		5,877,496,255.64	5,000,000,000.00	5,236,889,471.27	0.00	877,496,255.64	7,839,294,216.21
	<b>Sub Total</b>			<b>5,877,496,255.64</b>	<b>5,000,000,000.00</b>	<b>5,236,889,471.27</b>	<b>0.00</b>	<b>877,496,255.64</b>	<b>7,839,294,216.21</b>
	<b>Other Taxes</b>	120102							
	Board of Internal Revenue	220008001		1,537,026,234.28	358,000,000.00	83,908,450.51	0.00	1,179,026,234.28	0.00
	Office of the Accountant-General	20007001		1,196,094,755.74	992,700,000.00	1,150,672,056.88	0.00	203,394,755.74	1,658,569,828.35
	Ministry of Works and Transport			51,460,401.00	0.00	0.00	0.00	51,460,401.00	
	Ministry of Education			564,981.82	0.00	0.00	0.00	564,981.82	
	Ministry of Commerce and Industry			91,087,336.03	0.00	0.00	0.00	91,087,336.03	

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Ministry of Solid Minerals			6,506,500.00	0.00	0.00	0.00	6,506,500.00	
	Ministry of Lands and Survey			3,400.00	0.00	0.00	0.00	3,400.00	
	Ministry of Finance and Economic Development			158,900.00	0.00	0.00	0.00	158,900.00	
	Ministry of Local Government and Chieftaincy Matters			662,800.00	0.00	0.00	0.00	662,800.00	
	Ministry of Market Development and Park Management			700,000.00	0.00	0.00	0.00	700,000.00	
	ICT			6,300,000.00					
	<b>Sub Total</b>			<b>2,890,565,308.87</b>	<b>1,350,700,000.00</b>	<b>1,234,580,507.39</b>	<b>0.00</b>	<b>1,533,565,308.87</b>	<b>1,658,569,828.35</b>
	<b>Grand Total-Tax Revenue</b>			<b>8,768,061,564.50</b>	<b>6,350,700,000.00</b>	<b>6,471,469,978.66</b>	<b>0.00</b>	<b>2,411,061,564.50</b>	<b>9,497,864,044.56</b>
3	<b>Non Tax Revenue</b>	120201-120210 & 120213							
	<b>Licenses</b>	120201							
	Board of Internal Revenue	220008001		17,997,395.79	180,100,000.00	218,957,301.61	0.00	(162,102,604.21)	44,131,880.67
	Ministry of Education			8,862,000.00	0.00	0.00	0.00	8,862,000.00	
	<b>Sub Total- Licenses</b>			<b>26,859,395.79</b>	<b>180,100,000.00</b>	<b>218,957,301.61</b>	<b>0.00</b>	<b>(162,102,604.21)</b>	<b>44,131,880.67</b>
	FINES - GENERAL	120205							
	<b>HIGH COURT</b>			18,000.00	0.00	0.00	0.00	18,000.00	
	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>			0.00	0.00	24,519,802.60	0.00	0.00	
	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>			490,000.00	0.00	0.00	0.00	490,000.00	
	<b>MINISTRY OF MARKET DEVELOPMENT AND MONITORING</b>			0.00	0.00	0.00	0.00	0.00	
	Ministry of Capital City Development	45100100100		5,000,000.00	16,500,000.00	40,866,337.66	0.00	(11,500,000.00)	7,398,864.42
	Ministry of Environment	53500100100		737,000.00	0.00	0.00	0.00	737,000.00	
	Ministry of Power	26100100100		0.00	0.00	0.00	0.00	0.00	
	Ministry of Solid Minerals	23305100100		2,901,321.24	0.00	0.00	0.00	2,901,321.24	6,426,948.05



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Ministry of Internal Security and Border Peace	11100400100		0.00	0.00	111,840.00	0.00	0.00	10,000.00
	Ministry of Works and Transport	23400100100		603,000.00	0.00	0.00	0.00	603,000.00	880,000.00
	Internal Revenue Service			0.00	50,000,000.00	16,346,535.06	0.00	(50,000,000.00)	517,025,616.50
	ICT			0.00	0.00	0.00	0.00	0.00	100,000.00
	Ministry of Education			90,000.00	0.00	0.00		90,000.00	
				0.00	0.00	0.00		0.00	
	<b>Sub Total- Fines</b>			<b>9,839,321.24</b>	<b>66,500,000.00</b>	<b>81,844,515.32</b>	<b>0.00</b>	<b>(56,660,678.76)</b>	<b>531,841,428.97</b>
	<b>FEES - GENERAL</b>	<b>120204</b>							
	Abakaliki Capital Territory Dev. Board	23400400100		83,570,826.26	850,201,000.00	87,811,734.10	0.00	(766,630,173.74)	118,496,501.15
	Board Internal Revenue	21511000200		111,835,795.12	1,301,500,000.00	2,977,138,368.50	0.00	(1,189,664,204.88)	0.00
	Customary Court of Appeal	32605200100		3,262,403.68	172,500.00	84,552.00	0.00	3,089,903.68	1,367,440.00
	DEPARTMENT OF PETROLEUM RESOURCES	21511000200		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State College of Education	51701900100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Fertilizer and Chemical Company Limited	21511000200		0.00	0.00	0.00	0.00	0.00	100,000,000.00
	Ebonyi State Hospitals Management Board	52100300100		10,780,990.02	1,700,000.00	214,320.00	0.00	9,080,990.02	5,853,215.00
	Ebonyi State Independent Electoral Commission	14800100100		0.00	0.00	0.00	0.00	0.00	50,790,000.00
	Ebonyi State Council on Public Procurement			0.00	2,400,000.00	4,560,000.00		(2,400,000.00)	
	EBONYI STATE LIBRARY BOARD	51700800100		62,000.00	0.00	0.00	0.00	62,000.00	177,000.00
	EBONYI STATE MAGISTRATES COURT	32605300100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State School of Health	52100100200		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State School of Nursing	52100400100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State University	51702100100		0.00	0.00		0.00	0.00	0.00

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Examination Development Centre	51700900100		63,529,141.95	0.00	0.00	0.00	63,529,141.95	62,474,706.55
	Information and Communication Technology	21511000200		0.00	0.00	0.00	0.00	0.00	0.00
	Judicial High Court	32605100100		22,932,322.77	604,200,000.00	64,775,579.93	0.00	(581,267,677.23)	22,519,925.00
	Liaison Office Lagos	11102100200		0.00	0.00	0.00	0.00	0.00	0.00
	Liaison office Abuja	11102100100		0.00	0.00	0.00	0.00	0.00	0.00
	Department of General Services	16100500100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Newspaper & Publishing Coy Ltd	12305500100		0.00	0.00	0.00	0.00	0.00	0.00
	Office of SSA on Private Schools			0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Information	12300100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Internal Security	16400100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Agriculture and Natural Resources	21500100100		0.00	8,300,000.00	227,963,227.68	0.00	(8,300,000.00)	626,380.00
	Ministry of Commerce and Industry	22200100100		64,342,800.35	973,000.00	972,000.00	0.00	63,369,800.35	32,634,512.08
	Ministry of Culture and Tourism	23600100100		1,287,000.00	0.00		0.00	1,287,000.00	2,820,000.00
	Ministry of Education	51700100100		52,365,981.00	144,600,000.00	184,610,247.72	0.00	(92,234,019.00)	107,130,028.77
	Ministry of Environment	53500100100		64,920,615.83	113,000,000.00	751,202,400.00	0.00	(48,079,384.17)	30,556,465.89
	Ministry of Health	52100100100		1,871,010.50	13,000,000.00	1,669,800.00	0.00	(11,128,989.50)	5,724,136.25
	MINISTRY OF HOUSING AND URBAN DEVELOPMEN	26601000100		0.00	27,200,000.00	1,000,000,000.00	0.00	(27,200,000.00)	0.00
	Ministry of Human Capital Development	11102000100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF INFRASTRUCTURE	23400500100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Justice	32600100100		10,703,815.45	0.00	0.00	0.00	10,703,815.45	20,623,104.99
	Ministry of Lands and Survey	26000100100		402,396,563.55	408,650,000.00	9,140,736.00	0.00	(6,253,436.45)	81,403,477.83

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	MINISTRY OF MARKET DEVELOPMENT, PARK AND MONITORING	26900100100		18,002,000.00					
					27,500,000.00	26,741,160.00	0.00	(9,498,000.00)	0.00
	Ministry of Business Development	26800100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Power	26100100100		2,401,651.00	2,400,000.00	9,204,000.00	0.00	1,651.00	10,463,000.00
	MINISTRY OF RICE MILL DEVELOPMENT	21600100100		30,000.00	0.00	0.00	0.00	30,000.00	0.00
	Ministry of Solid Minerals	23305100100		1,987,806,251.44	0.00	0.00	0.00	1,987,806,251.44	2,897,116,980.90
	Ministry of Women Affairs and Social Dev.	51400100100		691,371.82	0.00	0.00	0.00	691,371.82	890,800.00
	Ministry of Works and Transport	23400100100		53,522,299.50	11,400,000.00	9,120,000.05	0.00	42,122,299.50	9,594,000.00
	Office of the Accountant-General	20007001		1,000.00	0.00	0.00	0.00	1,000.00	0.00
	Office of the Auditor-General (State)	14000100100		107,000.00	0.00	0.00	0.00	107,000.00	35,000.00
	Office of the Secretary to State Government	11101300100		184,000.00	0.00	0.00	0.00	184,000.00	166,000.00
	Office of the Surveyor General	26000200100		0.00	0.00	0.00	0.00	0.00	0.00
	King David University Medical Science	1118500100		0.00	0.00	0.00	0.00	0.00	529,390,782.00
	Office of the Head of Service			0.00	0.00	0.00	0.00	0.00	4,800.00
	ICT			20,000.00		0.00	0.00	20,000.00	142,529,730.16
	Secondary Education Board			31,500.00	0.00	58,429,527.00	0.00	31,500.00	23,970,500.00
	EBONYI STATE LIBRARY BOARD			-	0.00	0.00	0.00	0.00	
	Ebonyi Broadcasting Corporation			35,725,721.00					
	<b>Sub Total - Fees</b>			<b>2,992,384,061.26</b>	<b>3,517,196,500.00</b>	<b>5,413,637,652.98</b>	<b>0.00</b>	<b>(560,538,159.74)</b>	<b>4,257,358,486.56</b>
	<b>SALES - GENERAL</b>	<b>12020600</b>							
	Ebonyi State Council for Art and Culture	23600400100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Agriculture and Natural Resources			0.00	66,000,000.00	50,000,000.00	0.00	(66,000,000.00)	
	Internal Revenue Board	22000800100		7,768,750.00	0.00	0.00	0.00	7,768,750.00	14,396,500.00

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Ministry of Health	52100100100		219,000.00	0.00	0.00	0.00	219,000.00	0.00
	Ebonyi Fertilizer and Chemical Company	25200100100		50,650,000.00	0.00	0.00	0.00	50,650,000.00	0.00
	Ministry of LG and Chieftaincy Matters	55100100100		0.00	0.00	0.00	0.00	0.00	0.00
	Office of SSA on Private Schools	23600400100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce and Industry	22200100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Lands and Survey	26000100100		0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Head of Sevice	12500100100		0.00	67,000.00	74,160.00	0.00	(67,000.00)	73,800.00
	STATE COUNCIL ON PUBLIC PROCUREMENT (SCP)	11101000100		120,000,000.00	0.00	0.00	0.00	120,000,000.00	20,000,000.00
	Examination Development Centre			0.00	0.00	0.00	0.00	0.00	149,474,399.31
	ICT			85,900.00	0.00	0.00	0.00	85,900.00	
	Ebonyi State Transport Corporation			198,615,542.75	0.00	0.00	0.00	198,615,542.75	
	<b>Sub -Total Sales</b>			<b>377,339,192.75</b>	<b>66,067,000.00</b>	<b>50,074,160.00</b>	<b>0.00</b>	<b>311,272,192.75</b>	<b>183,944,699.31</b>
	<b>EARNINGS GENERAL</b>	<b>120207</b>							
	ABAKALIKI CAPITAL TERRITORY BOARD	45100100100		0.00	0.00	0.00	0.00	0.00	0.00
	EBONYI STATE FERTILIZER PLANT LTD	21511000200		0.00	0.00	0.00	0.00	0.00	0.00
	EBOTRANS	22905300100		0	0.00	0.00	0.00	0.00	0.00
	Office of Accountant General	20007001		0.00	0.00	0.00	0.00	0.00	0.00
	Information and Communication Technology	22905300100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Internal Revenue Services	220008001		40,006,329.48	8,600,000.00	3,689,280.00	0.00	31,406,329.48	0.00
	Judicial High Court	32605100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Agriculture and Natural Resources	21500100100		0.00	0.00	0.00	0.00	0.00	0.00



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	MINISTRY OF COMMERCE AND INDUSTRY	22200100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF CULTURE & TOURISM	23600100100		0.00	680,000.00	1,128,000.00	0.00	(680,000.00)	0.00
	MINISTRY OF EDUCATION	51700100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF ENVIRONMENT	53500100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF JUSTICE	32600100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF LANDS AND SURVEY	26000100100		65,800,000.00	0.00	40,774,651.06	0.00	65,800,000.00	0.00
	Ministry of Local Govt. Chieftiancy Affairs	55100100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF SOLID MINERAL	23305100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Works and Transport	23400100100		4,590,000.00	4,800,000.00	0.00	0.00	(210,000.00)	16,092,150.00
	Ministry of Rice Mill Development			0.00	50,000,000.00	100,000,000.00	0.00	(50,000,000.00)	
	Office of the Head of Sevice	12500100100		12,637,793.00	0.00	0.00	0.00	12,637,793.00	18,111,367.42
	Office of the Secretary to the State Government	11101300100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State University			0.00	4,100,000,000.00	4,000,000,000.00	0.00	(4,100,000,000.00)	5,698,645,515.79
	Ebonyi State College of Education, Ikwo			0.00	10,400,000.00	23,688,821.00	0.00	(10,400,000.00)	26,183,421.00
	School of Health Technology, Mgbo			0.00	21,600,000.00	60,000,000.00	0.00	(21,600,000.00)	46,019,549.89
	Ebonyi State College of Nursing Sciences			0.00	61,000,000.00	100,000,000.00	0.00	(61,000,000.00)	55,264,683.50
	David Umahi Federal University of Health Sciences			0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Rice World			0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Market Development			1,995,929,705.00	2,728,504,500.00	1,000,000,000.00	0.00	(732,574,795.00)	2,602,139,197.14
	NEWMAP			76,600,034.96	0.00	0.00	0.00	76,600,034.96	
	Ministry of Agriculture and Natural Resources (IFAD)			448.00	0.00	0.00	0.00	448.00	
	<b>Sub-Total Earnings</b>			<b>2,195,564,310.44</b>	<b>6,985,584,500.00</b>	<b>5,329,280,752.06</b>	<b>0.00</b>	<b>(4,790,020,189.56)</b>	<b>8,462,455,884.74</b>

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	<b>RENT - GENERAL</b>	<b>120208</b>							
	Department of Information & Technology			0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Housing and Urban Development			4,336,812.84	30,320,000.00	90,717,852.00	0.00		
	Ministry of Business Development			0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Sports Council	53900100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce and Industry	22200100100		352,000.00	0.00	636,000.00	0.00	352,000.00	0.00
	Ministry of Culture and Tourism	23600100100		420,000.00	700,000.00	5,487,600.00	0.00	(280,000.00)	939,000.00
	Ministry of Lands and Survey	26000100100		354,082,586.38	83,000,000.00	6,839,827.37	0.00	271,082,586.38	41,390,600.00
	MINISTRY OF YOUTH DEV. & SPORTS	51300100100		1,405,000.00	0.00	0.00	0.00	1,405,000.00	8,074,000.00
	Office of the Head of Sevice	12500100100		0.00	1,500,000.00	0.00	0.00	(1,500,000.00)	0.00
	Ministry of Market Development	26900100100		0.00	100,000,000.00	1,000,000,000.00	0.00		0.00
	<b>Sub-Total Rent</b>			<b>360,596,399.22</b>	<b>215,520,000.00</b>	<b>1,103,681,279.37</b>	<b>0.00</b>	<b>271,059,586.38</b>	<b>50,403,600.00</b>
	<b>Grand Total Non-Tax Revenue</b>			<b>5,962,582,680.69</b>	<b>11,030,968,000.00</b>	<b>12,197,475,661.34</b>	<b>0.00</b>	<b>(4,986,989,853.15)</b>	<b>13,530,135,980.25</b>
4	<b>Investment Income - General</b>	120211							
	Dividends- Ministry of Finance & Economic Dev.	22000100100		62,524,329.83	0.00	0.00	0.00	62,524,329.83	141,358,258.97
	Dividends- Ebonyi Investment & Property Co Ltd	22001200100		34,306,569.68	0.00	0.00	0.00	34,306,569.68	
	<b>Total Investment Income</b>			<b>96,830,899.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,830,899.51</b>	<b>141,358,258.97</b>
5	<b>Other Revenues</b>	140701							
	REIMBURSEMENT - GENERAL	120213							
	Office of the Accountant-General	20007001		487,434,199.35	570,000,000.00	550,000,000.00	0.00	(82,565,800.65)	555,901,380.40

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Ebonyi State Internal Revenue Services			0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub Total</b>			<b>487,434,199.35</b>	<b>570,000,000.00</b>	<b>550,000,000.00</b>	<b>0.00</b>	<b>(82,565,800.65)</b>	<b>555,901,380.40</b>
	<b>Other Independent Revenue</b>								
	ABAKALIKI CAPITAL TERRITORY BOARD	45100100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Health Insurance Scheme	52110300300		0.00	0.00	0.00	0.00	0.00	0.00
	INTERNAL REVENUE BOARD	220008001		0.00	0.00	0.00	0.00	0.00	0.00
	JUDICIAL HIGH COURT	32605100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF AGRIC	21500100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF COMMERCE AND INDUSTRY	22200100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF EDUCATION	51700100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF JUSTICE	32600100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF LANDS AND SURVEY	26000100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF SOLID MINERAL	23305100100		0.00	0.00	0.00	0.00	0.00	0.00
	MINISTRY OF WORKS AND TRANSPORT	23400100100		0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Accountant General	220007001		0.00	0.00	0.00	0.00	0.00	0.00
	OFFICE OF THE HEAD OF SERVICE	12500100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State University (EBSU)	51702100100		0.00	0.00	0.00	0.00	0.00	0.00
	Ikwo College of Education	51701900100		0.00	0.00	0.00	0.00	0.00	0.00
	School of Health Technology, Ngbo	52110600100		0.00	0.00	0.00	0.00	0.00	0.00
	Ebony State College of Nursing and Midwifery Uburu	52110400100		0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	<b>Grand Total Other Revenue</b>			<b>487,434,199.35</b>	<b>570,000,000.00</b>	<b>550,000,000.00</b>	<b>0.00</b>	<b>(82,565,800.65)</b>	<b>555,901,380.40</b>
<b>6</b>	<b>Aid and Grants</b>	<b>130101-130204</b>							
	TETFUND	13020105	6.1	0.00	-	0.00	0.00	0.00	1,778,667,032.16
	SFTAS	13020203		4,160,697,800.00	5,000,000,000.00	0.00	0.00	(839,302,200.00)	5,594,360,000.00
	Infrastructural Support	13020202		21,000,000,000.00	22,000,000,000.00	0.00	0.00	(1,000,000,000.00)	
	UBEC Grants	13020108		1,663,441,345.86	3,745,697,800.00	32,060,850,000.00	0.00	(2,082,256,454.14)	5,470,334,837.00
	NG Cares	220007001		666,898,842.19	-	0.00	0.00	666,898,842.19	900,000,000.00
	Health Insurance			0.00	-	0.00	0.00	0.00	440,676,551.00
	World Bank Impact Programme	220007001		0.00	-	0.00	0.00	0.00	1,166,162,043.41
	SURE-P			7,981,181,338.20	8,000,000,000.00			(18,818,661.80)	
	Federal Government Palliatives Allocation			2,000,000,000.00	3,000,000,000.00			(1,000,000,000.00)	
	IFAD			821,604,726.00	-	-	0.00	821,604,726.00	
	BESDA			2,161,460,272.89				2,161,460,272.89	
	TPD			146,324,700.00				146,324,700.00	
	Special Education			1,000,000.00				1,000,000.00	
	EB-RAAMP Credit			411,677,850.93				411,677,850.93	
	<b>Total</b>			<b>41,014,286,876.07</b>	<b>41,745,697,800.00</b>	<b>32,060,850,000.00</b>	<b>0.00</b>	<b>(731,410,923.93)</b>	<b>15,350,200,463.57</b>
6.1	TETFUND Grant								
	Ebonyi State University	51702100100		0.00	0.00	0.00	0.00	0.00	1,778,667,032.16
	Ebonyi State College of Education	51701900100		0.00	0.00	0.00	0.00	0.00	
	<b>Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,778,667,032.16</b>
	<b>Transfer from other Government Entities</b>								
7	Federal Government								0.00
	Local Government		7.1	301,405,399.61	180,440,000.00	541,320,000.00	0.00	120,965,399.61	
	<b>Total - Transfer from other Government Entities</b>			<b>301,405,399.61</b>	<b>180,440,000.00</b>	<b>541,320,000.00</b>	<b>0.00</b>	<b>120,965,399.61</b>	<b>0.00</b>
	<b>Transfer from Other Government Entities</b>								
7.1	Police Reform Contribution			147,597,247.06	0.00	0.00	0.00	147,597,247.06	
	Salary Bailout Loan Contribution			153,808,152.55	180,440,000.00	541,320,000.00	0.00	(26,631,847.45)	
	<b>Total</b>			<b>301,405,399.61</b>	<b>180,440,000.00</b>	<b>541,320,000.00</b>	<b>0.00</b>	<b>120,965,399.61</b>	
<b>7b</b>	<b>Transfer from Other Government Entities</b>								



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Police Reform Contribution			157,562,505.35	0.00	0.00	0.00	157,562,505.35	
	Salary Bailout Loan Contribution			184,569,783.06	180,440,000.00	541,320,000.00	0.00	4,129,783.06	
	<b>Total</b>			<b>342,132,288.41</b>	<b>180,440,000.00</b>	<b>541,320,000.00</b>	<b>0.00</b>	<b>161,692,288.41</b>	
8	Salaries and Wages by Sector								
8.1	Personnel Cost Transfer to Statement of Cash Flow								
	Administrative Sector	1	2A	2,905,269,775.26	4,304,716,269.00	3,779,028,301.00	0.00	1,399,446,493.74	1,947,464,047.20
	Economic Sector	2	2B	1,162,855,147.80	1,417,440,000.00	5,328,794,242.50	0.00	254,584,852.20	1,194,180,471.87
	Law and Justice Sector	3	2C	774,024,329.42	809,675,046.21	762,200,000.00	0.00	35,650,716.79	664,449,824.69
	Regional Sector	4	2D	22,961,963.26	26,320,000.00	26,200,000.00	0.00	3,358,036.74	38,541,898.37
	Social Sector	5	2E	7,686,661,337.92	11,690,580,000.00	11,139,120,468.00	0.00	4,003,918,662.08	7,688,615,712.05
	<b>Total Transfer to Statement of Cash Flow</b>			<b>12,551,772,553.66</b>	<b>18,248,731,315.21</b>	<b>21,035,343,011.50</b>	<b>0.00</b>	5,696,958,761.55	<b>11,533,251,954.18</b>
8.2	Personnel Cost Transfer to Statement of Fin. Performance								
	Closing Balance			0.00	0.00		0.00	0.00	1,131,998,119.63
	Statement of Cash Flow		8.1	<b>12,551,772,553.66</b>	<b>18,248,731,315.21</b>	<b>21,035,343,011.50</b>	<b>0.00</b>	<b>5,696,958,761.55</b>	<b>12,254,962,665.07</b>
	Opening Balance			0.00	0.00	0.00	0.00	0.00	(103,430,997.26)
	Total Transfer to Statement of Fin. Performance			<b>12,551,772,553.66</b>	<b>18,248,731,315.21</b>	<b>21,035,343,011.50</b>	<b>0.00</b>	5,696,958,761.55	<b>13,490,391,781.96</b>
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>FINAL BUDGET 2023</b>	<b>ORIGINAL BUDGET 2023</b>	<b>SUPPLEMENTARY Budget 2023</b>	<b>VARIANCE ON FINAL Budget 2023</b>	<b>ACTUAL 2022</b>
				N	N	N	N	N	N
9	<b>Social Benefits</b>	2201							
9.1	Social Benefits Transfer to Statement of Cash Flow		3						
	Pension	22010102		2,373,693,305.68	2,500,000,000.00	2,000,000,000.00	0.00	126,306,694.32	1,932,092,796.82
	Gratuity	22010101		4,091,200,456.00	4,300,000,000.00	3,000,000,000.00	0.00	208,799,544.00	23,974,348.32
	Serverance Allowances	22010104		186,116,735.88	203,750,000.00	0.00	0.00	17,633,264.12	101,541,075.00

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	<b>Total Transfer to Statement of Cash Flow</b>			<b>6,651,010,497.56</b>	<b>7,003,750,000.00</b>	<b>5,000,000,000.00</b>	<b>0.00</b>	<b>352,739,502.44</b>	<b>2,057,608,220.14</b>
9.2	Social Benefits Transfer to Statement of Fin Performance								
	Pension and Gratuity	2201		3,992,119,289.20	7,003,750,000.00	5,000,000,000.00	0.00	3,011,630,710.80	1,659,007,685.26
	<b>Total Transfer to Statement of Fin Performance</b>			<b>3,992,119,289.20</b>	<b>7,003,750,000.00</b>	<b>5,000,000,000.00</b>	<b>0.00</b>	<b>3,011,630,710.80</b>	<b>2,084,611,042.89</b>
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>FINAL BUDGET 2023</b>	<b>ORIGINAL BUDGET 2023</b>	<b>SUPPLEMENTARY BUDGET 2023</b>	<b>VARIANCE ON FINAL BUDGET 2023</b>	<b>ACTUAL 2022</b>
10	Overhead Costs	2202							
10.1	Overhead Costs By Economic Classifications								
	Traveling and Transports - General	220201	4A	1,376,788,805.76	2,127,987,000.00	1,567,083,000.00	0.00	751,198,194.24	1,582,767,145.74
	Utilities - General	220202	4B	21,130,100.00	76,740,000.00	158,588,000.00	0.00	55,609,900.00	23,497,050.00
	Material and Supplies - General	220203	4C	227,974,703.34	358,000,000.00	343,725,000.00	0.00	130,025,296.66	192,082,017.86
	Maintenance Services - General	220204	4D	681,211,275.47	1,095,797,750.00	1,214,351,000.00	0.00	414,586,474.53	566,074,520.35
	Traianing and Capacity Building - General	220205	4E	110,481,732.67	128,894,300.00	113,086,000.00	0.00	18,412,567.33	19,945,500.00
	Security and Safety Services - General	220206	4F	6,077,405,303.00	6,161,750,500.00	5,275,690,000.00	0.00	84,345,197.00	5,886,921,507.00
	Consulting and Professional Services - General	220207	4G	452,060,418.47	491,615,750.00	1,100,645,000.00	0.00	39,555,331.53	880,977,473.84
	Fuelling and Lubricants - General	220208	4H	470,441,572.50	678,803,000.00	949,930,000.00	0.00	208,361,427.50	720,045,168.49
	Finance Charges - General	220209	4I	118,448.86	7,842,000.00	15,020,000.00	0.00	7,723,551.14	1,132,116,190.77
	Other Overheads Costs	220210	4J	18,565,396,932.89	20,332,802,500.00	10,200,232,000.00	0.00	1,767,405,567.11	12,962,965,147.32
	<b>Total</b>			<b>27,983,009,292.96</b>	<b>31,460,232,800.00</b>	<b>20,938,350,000.00</b>	<b>0.00</b>	<b>3,477,223,507.04</b>	<b>23,967,391,721.37</b>
4J	<b>Other Overhead Cost</b>								
	Refreshment and Meals	22021001	J.1	217,897,615.00	349,040,000.00	213,430,000.00	0.00	131,142,385.00	
	Publicity and Advertisement	22021003	J.2	461,812,792.55	817,489,000.00	940,445,000.00	0.00	355,676,207.45	
	Medical Expenses	22021004	J.3	152,984,351.00	284,000,000.00	142,020,000.00	0.00	131,015,649.00	

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	Postage and Courier Services	22021006	J.4	244,000.00	22,600,000.00	28,905,000.00	0.00	22,356,000.00	
	Welfare Packages	22021007	J.5	10,674,350,373.65	10,779,550,000.00	5,874,390,000.00	0.00	105,199,626.35	
	Donations	22021022	J.6	6,521,222,085.69	7,200,522,500.00	2,399,540,000.00	0.00	679,300,414.31	
	Honorarium and Sitting Allowances	22021002	J.7	10,262,600.00	61,150,000.00	71,440,000.00	0.00	50,887,400.00	
	Sporting Activities	22021009	J.8	423,000.00	1,080,000.00	4,430,000.00	0.00	657,000.00	
	Annual Budget Expenses and Administration	22021014	J.9	4,169,600.00	12,115,000.00	17,800,000.00	0.00	7,945,400.00	
	Seminars and Conferences	22021024	J.10	8,177,500.00	42,350,000.00	69,084,000.00	0.00	34,172,500.00	
	Common Services	22021026	J.11	76,757,000.00	132,041,000.00	14,000,000.00	0.00	55,284,000.00	
	Government House Upkeep	22021056	J.12	25,533,000.00	40,000,000.00	35,600,000.00	0.00	14,467,000.00	
	Recruitment and Appointment	22021011	J.13	9,465,840.00	12,681,000.00	1,700,000.00	0.00	3,215,160.00	
	Special Day Celebrations	22021021	J.14	2,063,500.00	16,000,000.00	7,860,000.00	0.00	13,936,500.00	
	Anti-Corruption Programme	22021017	J.15	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	
	Committee and Manangement Expenses	22021034	J.16	334,373,675.00	372,400,000.00	304,200,000.00	0.00	38,026,325.00	
	Non Accident Bonus	22021054	J.17	0.00	1,164,000.00	1,768,000.00	0.00	1,164,000.00	
	Subscription to Professional Bodies	22021008	J.18	1,260,000.00	1,760,000.00	1,660,000.00	0.00	500,000.00	
	Descipline and Appointment	22021012	J.19	0.00	0.00	150,000.00	0.00	0.00	
	Promotion	22021013	J.20	0.00	400,000.00	1,910,000.00	0.00	400,000.00	
	Civil Service Examination	22021023	J.21	0.00	100,000.00	100,000.00	0.00	100,000.00	
	SERVICON Expenses	22021016	J.22	0.00	400,000.00	600,000.00	0.00	400,000.00	
	JUPEB Programme Maintenance	22021030	J.23	0.00	7,000,000.00	11,000,000.00	0.00	7,000,000.00	
	Official Hospitality	22021032	J.24	0.00	4,000,000.00	4,200,000.00	0.00	4,000,000.00	
	Hotel Accomodation	22021033	J.25	1,400,000.00	3,500,000.00	5,000,000.00	0.00	2,100,000.00	
	Nursery and Primary School	22021036	J.26	0.00	1,500,000.00	2,000,000.00	0.00	1,500,000.00	
	Re-Accreditation Expenses	22021040	J.27	18,000,000.00	26,000,000.00	10,700,000.00	0.00	8,000,000.00	
	Examination Expenses	22021053	J.28	0.00	15,000,000.00	6,500,000.00	0.00	15,000,000.00	
	Staff Secondary School	22021055	J.29	0.00	8,000,000.00	7,500,000.00	0.00	8,000,000.00	
	Grants and Contributions	2204	J.30	0.00	14,160,000.00	15,800,000.00	0.00	14,160,000.00	

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Direct Teaching and Laboratory Cost	22021010	J.31	0.00	1,800,000.00	1,500,000.00	0.00	1,800,000.00	
	Foreign Scholarship Scheme		J.32	45,000,000.00	100,000,000.00	0.00	0.00	55,000,000.00	
	<b>Total</b>			<b>18,565,396,932.89</b>	<b>20,332,802,500.00</b>	<b>10,200,232,000.00</b>	<b>0.00</b>	<b>1,767,405,567.11</b>	
10.2	Overhead Costs By Sector	2202	4.2						
	Administrative Sector	1	4A	27,097,934,497.21	28,829,219,750.00	18,536,160,000.00	0.00	1,731,285,252.79	19,582,694,896.36
	Economic Sector	2	4B	257,345,414.42	837,110,000.00	1,659,615,108.36	0.00	579,764,585.58	2,467,914,444.42
	Law and Justice Sector	3	4C	482,160,381.33	587,430,000.00	739,320,000.00	0.00	105,269,618.67	760,689,555.63
	Regional Sector	4	4D	4,993,000.00	6,000,000.00	6,500,000.00	0.00	1,007,000.00	6,000,000.00
	Social Sector	5	4E	140,576,000.00	700,473,050.00	847,300,000.00	0.00	559,897,050.00	1,151,052,964.96
	<b>Total</b>			<b>27,983,009,292.96</b>	<b>30,960,232,800.00</b>	<b>21,788,895,108.36</b>	<b>0.00</b>	<b>2,977,223,507.04</b>	<b>23,968,351,861.37</b>
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>				
11	Depreciation Charges								
	Building	320101		5,213,160,050.24	4,593,048,469.63				
	Infrastructure - Water	320102		1,243,665,673.78	844,392,618.92				
	Infrastructure - Others	320103		12,240,617,963.46	10,515,538,386.78				
	Plant and Machinery	320104		2,405,078,620.70	2,180,776,573.81				
	Furniture and Fittings	320105		1,461,379,876.91	1,290,498,248.42				
	Motor Vehicle	320106		6,319,551,595.90	2,614,782,836.74				
	Office and Other Equipment	320107		6,737,867,442.47	5,831,469,692.98				
	IT Equipment	320108		416,572,594.32	275,539,266.58				
	Investment Property	320109		61,684,907.76	61,684,907.76				
	<b>Total</b>			<b>36,099,578,725.54</b>	<b>28,207,731,001.63</b>				
12	Amortization Charges								
	Intangible Assets			897,937,334.50	83,744,294.18				
	Biological Assets			99,970,950.51	16,521,010.49				
	<b>Total</b>			<b>997,908,285.01</b>	<b>100,265,304.67</b>				
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>FINAL BUDGET 2023</b>	<b>ORIGINAL BUDGET 2023</b>	<b>SUPPLEMENTARY BUDGET 2023</b>	<b>VARIANCE ON FINAL BUDGET 2023</b>	<b>ACTUAL 2022</b>
13	Public Debt Charges	2206							
	Internal Loans	22060301	13	4,715,867,608.40	0.00	-	-	(4,715,867,608.40)	3,781,222,328.84
	External Loan	22060101	13	0.00	0.00	-	-	0.00	0.00
	<b>Total Public Debt Charges</b>			<b>4,715,867,608.40</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>(4,715,867,608.40)</b>	<b>3,781,222,328.84</b>

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
14	Foreign Exchange Gain on External Debt								
	Exchange Rate Loss B/w July and December, 2023				(104,067,092.17)				
	Exchange Rate Loss B/w January and June, 2023				0.00				
	<b>Total</b>				<b>(104,067,092.17)</b>				
					<b>2023</b>				<b>2022</b>
15	Cash and Cash Equivalents								
	Ministry Of Capital City Development				4,621,137.38		(17,129.28)		
	AGENCY FOR MASS LIT.	51701000100			112.72		1,188.50		
	COUNCIL FOR ARTS & CULTURE	23600400100			1,875.20		542.70		
	Christain Pilgrim Board				0.00		35,872,077.59		
	CIVIL SERVICE COMMISSION	14700100100			197,431.07		205,130.71		
	College of Nursing Uburu	52110400100			0.00		915,270.37		
	CULTURE & TOURISM	23600100100			0.00		0.00		
	CUSTOMARY COURT OF APPEAL	31805200100			815.74		6,366.45		
	OFFICE OF THE DEPUTY GOVERNOR	11101600100			150.00		668.70		
	EB - CSDA	11118400100			192,374,307.13		238,844.84		
	EBONYI STATE FERTILIZER COMPANY LTD	1102100300			358.68		10,011,303.56		
	EBADEP	11101500100			0.00		5.89		
	EBBC	11101700100			2,260,900.08		1,712,403.87		
	Ebonyi Invest. & Property Co.	12300200100			23,915,833.24		30,580,095.18		
	EBONYI STATE AUDIT	11101400100			309.43		102,977.95		
	EBONYI STATE BOARD OF INTERNAL REVENUE	1400100200			0.00		17,195,916.78		



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	EBONYI STATE COLLEGE OF EDUCATION	11100100200		1,747,522.23	241,242,716.99				
	EBONYI STATE HEALTH INSURANCE	1102100400		24,206,175.92	43,644,914.74				
	EBONYI STATE IND. ELECTORAL COMMISSION	12300300100		0.00	0.00				
	EBONYI STATE JUDICIAL SERVICE COMMISSION	11200300100		553,425.28	3,398.58				
	EBONYI STATE PLANNING COMMISSION	11200400100		0.00	0.00				
	Newmap	14800100100		279,432,712.00	54,466,063.54				
	EBONYI STATE SPORTS COUNCIL	12305500100		(25.59)	1,489.90				
	EBONYI STATE TOURISM BOARD	11104500100		0.00	0.00				
	EBONYI STATE UNIVERSITY	12301300100		672,915,270.45	623,837,387.03				
	EBOTRANS	11102100200		4,488,608.92	1,411,464.18				
	EBROMA	11102100200		932.70	1,314.70				
	EBS HOUSE ASSEMBLY	11102100100		93,060.05	24,951.51				
	Ebonyi State Vocational College	11102100100		0.00	0.00				
	EBSEMA	14700100200		1,450.87	539.61				
	Ministry of Rice Mill Dev.	11102000100		0.00	0.00				
	EXAMINATION DEVELOPMENT CENTER	11100700100		12,109.81	2,578.01				
	FADAMA III	11102000100		55,759,165.00	8,111.00				
	FISCAL RESPONSIBILITY	12300100100		100,314.77	0.00				
	GOVERNMENT PRINTING PRESS	11100400100		1,664.31	61,927.56				
	Ministry of Business Dev.	11100300100		0.00	2,546.00				
	High Court of Justice	14000100200		2,865.72	1,945.57				

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	HOSPITAL MANAGEMENT BOARD	14000100100		335.25	482,674.81				
	HOUSE OF ASSEMBLY SERVICE COMMISSION	14000300100		424,129.72	845,915.87				
	Ministry of Market Dev.	11100100100		8,341.29	9,375.79				
	LIASON OFFICE ABUJA	12500100100		25,758.40	25,665,298.68				
	LIASON OFFICE LAGOS	11101300100		0.00	8,497.75				
	LIBRARY BOARD	11103400100		61,354.95	477.55				
	LOCAL GOVERNMENT SERVICE COMMISSION	11102000200		0.00	104,753.86				
	MIN. OF AGRICULTURE & NATURAL RESOURCES	14700100100		2,809.57	4,082.94				
	MINISTRY OF COMMERCE & INDUSTRY	11101000100		46,554,639.13	80.77				
	Ministry of Human Capital Development and Monitoring	11100800100		75,428,778.41	86.37				
	MINISTRY OF EDUCATION	1118500100		9,642.50	35,964.81				
	MINISTRY OF ENVIRONMENT EBS	11102100300		6,229.13	6,525.26				
	MINISTRY OF FINANCE & ECO.,DEV.	11101600100		2,984.60	2,391.96				
	MINISTRY OF FINANCE INCORPORATED	11118400100		0.00	57,456.19				
	MINISTRY OF GRANTS AND DONOR AGENCIES	1102100300		0.00	0.00				
	MINISTRY OF HEALTH	11101500100		5,662.00	40,150.00				
	MINISTRY OF HOUSING & URBAN	11101700100		319,917.42	151.66				

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	MINISTRY OF INFORMATION	12300200100		100.00	100.00				
	MINISTRY OF INFRASTRUCTURE	11101400100		103,431,549.98	30,451,700.33				
	Ministry of Internal Security	1400100200		1,000,499.53	606,743.91				
	MINISTRY OF JUSTICE	11100100200		23,456.43	28.00				
	MINISTRY OF LANDS & SURVEY	1102100400		4,591.37	6,535.32				
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	12300300100		288.50	2,685.46				
	MINISTRY OF POWER AND ENERGY	11200300100		25,400.00	257,131,158.60				
	Ministry of Project Monitoring & Evaluation	11200400100		44,215.79	500,200.00				
	MINISTRY OF SOLID MINERAL	14800100100		256,093.29	57,866.21				
	Ministry of Special Projects	12305500100		0.00	0.00				
	MINISTRY OF WATER RESOURCES	11104500100		50.00	687.65				
	MINISTRY OF WOMEN AFFAIRS	12301300100		2,395.98	3,227.31				
	MINISTRY OF WORKS & TRANSPORT	11102100200		227,876.19	515.25				
	MINISTRY OF YOUTH AND SPORTS	11102100200		0.00	0.00				
	Ministry of Trade and Investment	11102100100		70.34	0.00				
	Ministry of Culture and Tourism	11102100100		5,018,123.86	3,287.25				
	NEWSPAPERS & PUBLISHING CO	14700100200		458.79	4,183.54				
	OFFICE OF THE ACCOUNTANT GENERAL	11102000100		9,341,096,412.44	10,182,185,335.59				

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	OFFICE OF THE EXECUTIVE GOVERNOR	11100700100		346,649,675.95	4,378,250.01				
	OFFICE OF THE HEAD OF SERVICE	11102000100		4,470.30	3,844.50				
	Office SSA on Relig/Welf. Matt.	12300100100		0.00	48,348,741.52				
	Primary Health Care Dev. Agency	11100400100		395,525,914.93	61,198,292.93				
	SDG	11100300100		0.00	0.00				
	EB-IFAD	14000100200		200,194,558.22	0.00				
	SCHOLARSHIP BOARD	14000100100		0.00	0.00				
	SCHOOL OF HEALTH EZZAMGBO	14000300100		0.00	7,894.76				
	SECONDARY EDUCATION BOARD	11100100100		(400.00)	3,020.87				
	Office of the Secretary to the State Govt.	12500100100		607.99	60,893,736.55				
	State Council on Public Procurement	11101300100		3,149.76	101,698.11				
	SUBEB			2,572,460,876.20	1,831,270,517.23				
	Office of the Suveyor General	11102000200		653.24	416.08				
	WOMEN DEVELOPEMENT CENTRE	14700100100		24,244.67	478.26				
	King David Nweze University			0.00	363,225,404.30				
	EBS MSME DEV. Agency			150,325,946.66	805,424.24				
	EBS CARES Programme (Vocational College)			0.00	71,016,747.04				
	Auditor General for Local Government			3,281,907.53	2,098,321.25				
	Ebonyi State Pipe Production Company			(7,782.14)	0.00				
	IMPACT			36,757,444.98	0.00				
	Ministry of Budget, Planning, Research and Monitoring			4,747.93	0.00				
	Ministry of Aviation			535.79	0.00				

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	Ebonyi State Government RAAMP			182,892,381.21	0.00				
	EBRUWASSA			6,202.83	0.00				
	<b>TOTAL CASH HELD BY MDAs (A)</b>			<b>14,724,795,784.02</b>	<b>14,003,107,939.07</b>				
	SUB-TREASURY OHAOZARA			0.00	0.00				
	SUB-TREASURY OWUTU EDDA			0.00	0.00				
	SUB-TREASURY ONICHA			0.00	0.00				
	SUB-TREASURY ISHIELU			0.00	0.00				
	SUB-TREASURY AFIKPO			0.00	0.00				
	SUB-TREASURY ABAKALIKI			491,769,184.24	128,537,941.20				
	ISHIAGU SUB-TREASURY			0.00	0.00				
	SUB-TREASURY ONUEKE			0.00	0.00				
	SUB-TREASURY OBIOZARA			0.00	0.00				
	SUB-TREASURY IKWO			0.00	0.00				
	<b>Sub Total Cash Held by Treasuries (B)</b>			<b>491,769,184.24</b>	<b>128,537,941.20</b>				
	<b>Grand Total Cash and Cash Equivalent(A+B+C)</b>			<b>15,216,564,968.26</b>	<b>14,131,645,880.27</b>				
16	Receivables								
	Statutory Allocations	11010101		2,043,692,645.18	3,824,426,928.37				
	Value Added Tax	11010201		4,498,895,846.02	2,276,370,782.27				
	Exchange rate gain	110103		1,614,694,280.19	134,623,581.56				
	Ecological Fund	110103		100,733,474.84	108,557,916.29				
	Electronic Money Transfer Levy			183,985,403.75	244,552,838.69				
	Augumentation to the Federation			0.00	0.00				
	Non Mineral Revenue			0.00	0.00				
	Solid Minerals Revenue			0.00	0.00				
	Excess Bank Charges			0.00	0.00				



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	Excess Crude Accounts			0.00	0.00				
	Police Reform Contribution from Local Government Areas			11,436,813.04	0.00				
	FGN Intervention Fund			0.00	0.00				
	<b>Total</b>			<b>8,453,438,463.02</b>	<b>6,588,532,047.18</b>				
17	<b>Investments</b>								
17.1	<b>Local Investment</b>								
	Local Investments: Quoted Companies		13	438,631,624.94	276,461,362.61				
	Local Investments: Non Quoted Companies			0.00	0.00				
	<b>Sub Total</b>			<b>438,631,624.94</b>	<b>276,461,362.61</b>				
17.2	<b>Foreign Investments</b>								
	Foreign Investment Quoted			0.00	0.00				
	Foreign Investment Non Quoted			0.00	0.00				
	<b>Sub Total</b>			<b>0.00</b>	<b>0.00</b>				
	<b>Total Investments</b>			<b>438,631,624.94</b>	<b>276,461,362.61</b>				

EBONYI STATE GOVERNMENT													
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023													
Note	Details	NCOA Codes	Ref. Note										
18	Property, Plants and Equipments												
	<b>Descriptions</b>			<b>Land and Building</b>	<b>Infrastructure - Water</b>	<b>Infrastructure - Others</b>	<b>Plants and Machinery</b>	<b>Furniture and Fittings</b>	<b>Motor Vehicles</b>	<b>Office &amp; Other Equipment</b>	<b>Under Constructions</b>	<b>IT Equipments</b>	<b>Total</b>
				320101	320102	320103	320104	320105	320106	320107		320108	
				₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	COST:												
	BALANCE B/FORWARD			153,101,615,654.48	16,887,852,378.38	210,310,767,735.68	14,538,510,492.05	5,377,076,035.09	13,073,914,183.68	20,826,677,474.92	30,716,185,447.16	984,068,809.23	<b>465,816,668,210.67</b>
	RECLASSIFICATION DURING THE YEAR			11,319,900,000.00	6,759,000,000.00	0.00	0.00	0.00	0.00	0.00	(18,078,900,000.00)	0.00	<b>0.00</b>
	ADDITIONS DURING THE YEAR		18	9,350,486,020.14	1,226,461,097.13	34,501,591,533.44	1,495,346,979.31	712,006,785.38	18,523,843,795.81	3,237,134,819.63	43,000,000.00	404,506,505.16	<b>69,494,377,536.00</b>
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>BALANCE C/FORWARD</b>			<b>173,772,001,674.62</b>	<b>24,873,313,475.51</b>	<b>244,812,359,269.12</b>	<b>16,033,857,471.36</b>	<b>6,089,082,820.47</b>	<b>31,597,757,979.49</b>	<b>24,063,812,294.55</b>	<b>12,680,285,447.16</b>	<b>1,388,575,314.39</b>	<b>535,311,045,746.67</b>
	ACCUMULATED DEPRECIATION:												
	BALANCE B/FORWARD			17,295,334,434.38	5,736,657,818.56	46,515,420,555.45	10,229,003,986.18	3,282,035,975.41	8,303,503,012.10	13,128,465,687.08	0.00	964,170,727.12	<b>105,454,592,196.28</b>
	ADDITIONS DURING THE YEAR			5,213,160,050.24	1,243,665,673.78	12,240,617,963.46	2,405,078,620.70	1,461,379,876.91	6,319,551,595.90	6,737,867,442.47	0.00	416,572,594.32	<b>36,037,893,817.78</b>
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>BALANCE C/FORWARD</b>			<b>22,508,494,484.62</b>	<b>6,980,323,492.34</b>	<b>58,756,038,518.90</b>	<b>12,634,082,606.88</b>	<b>4,743,415,852.32</b>	<b>14,623,054,608.00</b>	<b>19,866,333,129.55</b>	<b>0.00</b>	<b>1,380,743,321.44</b>	<b>141,492,486,014.06</b>
	CARRYING AMOUNT:												
	AS AT 31/12/2023			151,263,507,190.00	17,892,989,983.17	186,056,320,750.22	3,399,774,864.48	1,345,666,968.15	16,974,703,371.49	4,197,479,165.00	12,680,285,447.16	7,831,992.95	393,818,559,732.61
	AS AT 31/12/2022			135,806,281,220.10	11,151,194,559.82	163,795,347,180.23	4,309,506,505.87	2,095,040,059.68	4,770,411,171.58	7,698,211,787.84	30,716,185,447.16	19,898,082.11	360,362,076,014.39
	Infrastructure - Water assets include boreholes,dams water pipes and other assets that are tied to water projects.												
	Infrastructure- Others assets include road networks, electrifications and bridges.												
	Assets grouped Under Constructions were ongoing construction projects in the state for which substantial amount of money has been paid.												

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>										
	These assets were not depreciated in accordance with IPSAS 17.												
	The asset reclassified during the year from Under Construction are those qualifying assets whose construction started from the previous period which was earlier included in asset under construction.												
	However, since the asset was not completed until this latter date, it becomes pertinent to reclassify such qualifying asset from under construction to the respective class. these are summarized as follows:												
18.1	<b>Details of PP&amp;E</b>			<b>2023</b>	<b>2022</b>								
	<b>Land and Building</b>												
	Land and Building -office			124,591,188,103.00	114,531,337,681.68								
	Land and Building-Residential			26,672,319,087.00	5,672,319,087.00								
	Silos			0.00	0.00								
	Storage Facilities			0.00	15,075,260,818.07								
	<b>Sub Total</b>			<b>151,263,507,190.00</b>	<b>135,278,917,586.75</b>								
	<b>Infrastructure Water</b>												
	Water Distribution Network			10,805,157,063.32	9,825,157,863.32								
	Dams			7,087,832,919.85	1,324,676,534.00								
	<b>Sub Total</b>			<b>17,892,989,983.17</b>	<b>11,149,834,397.32</b>								
	<b>Infrastructure Others</b>												
	Roads and Bridges			91,664,699,358.75	83,099,808,070.68								
	Electricity Transmission Networks			34,503,035,580.45	24,543,035,580.45								
	Sewage and Drainage Networks			39,217,682,099.00	34,217,689,099.00								
	Airports			15,229,388,472.19	10,229,388,472.19								
	Stadium			4,946,537,005.75	9,058,734,955.58								
	<b>Sub Total</b>			<b>185,561,342,516.14</b>	<b>161,148,656,177.90</b>								
	<b>Plants and Machinery</b>												
	Earth Moving Equipment			1,127,279,709.27	2,127,279,709.27								
	Industrial Equipment			1,056,378,900.00	1,156,378,900.00								
	Power Plants			0.00	0.00								

EBONYI STATE GOVERNMENT												
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023												
Note	Details	NCOA Codes	Ref. Note									
	Power Generating Sets			1,216,116,255.21	1,012,809,927.23							
	<b>Sub Total</b>			<b>3,399,774,864.48</b>	<b>4,296,468,536.50</b>							
	<b>Under Construction Assets</b>											
	Roads and Bridges			9,276,890,321.00	12,276,890,321.00							
	Airports			3,403,395,126.16	10,167,830,074.25							
	Building			0.00	9,809,876,340.00							
	Electricity Transmission Networks			0.00	2,232,530,343.60							
	<b>Sub Total</b>			<b>12,680,285,447.16</b>	<b>34,487,127,078.85</b>							
	<b>Furniture and Fittings</b>											
	Furniture and Fittings - Office			939,041,155.11	2,039,041,155.11							
	Furniture and Fittings - Residentials			406,625,813.03	43,064,244.47							
	<b>Sub Total</b>			<b>1,345,666,968.15</b>	<b>2,082,105,399.58</b>							
	<b>Motor Vehicles</b>											
	Official Vehicles			16,974,703,371.49	4,278,408,931.58							
	<b>Sub Total</b>			<b>16,974,703,371.49</b>	<b>4,278,408,931.58</b>							
	<b>Office and Other Equipment</b>											
	Photocopying Machines			60,457,800.00	93,457,800.00							
	Computers			2,794,235,756.97	6,794,241,516.97							
	Other Equipments			1,342,785,608.03	734,248,226.84							
	<b>Sub Total</b>			<b>4,197,479,165.00</b>	<b>7,621,947,543.80</b>							
	<b>IT Equipment</b>											
	Internet Facilities			7,831,992.95	18,610,362.11							
	<b>Total</b>			<b>7,831,992.95</b>	<b>18,610,362.11</b>							
	<b>Grand Total PPE</b>			<b>393,323,581,498.54</b>	<b>360,362,076,014.39</b>							

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
19	<b>Investment Property</b>								
				<b>Building</b>	<b>Others</b>	<b>Total</b>			
				N	N	N			
	COST:								
	BALANCE B/FORWARD			2,056,163,592.11	0.00	2,056,163,592.11			
	RECLASSIFICATION DURING THE YEAR			0.00	0.00	0.00			
	ADDITIONS DURING THE YEAR		18	0.00	0.00	0.00			
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00			
	<b>BALANCE C/FORWARD</b>			<b>2,056,163,592.11</b>	<b>0.00</b>	<b>2,056,163,592.11</b>			
	ACCUMULATED DEPRECIATION:								
	BALANCE B/FORWARD			113,264,675.85	0.00	113,264,675.85			
	ADDITIONS DURING THE YEAR			61,684,907.76	0.00	61,684,907.76			
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00			
	<b>BALANCE C/FORWARD</b>			<b>174,949,583.62</b>	<b>0.00</b>	<b>174,949,583.62</b>			
	CARRYING AMOUNT:								
	AS AT 31/12/2023			<b>1,881,214,008.49</b>	<b>0.00</b>	<b>1,881,214,008.49</b>			
	AS AT 31/12/2022			<b>1,667,745,834.91</b>	<b>0.00</b>	<b>1,667,745,834.91</b>			
20	<b>Intangible Assets</b>								
				<b>Research &amp; Dev.</b>	<b>Computer Software</b>	<b>Patent Right</b>	<b>Others</b>	<b>Total</b>	
				N	N	N	N		
	COST:								
	BALANCE B/FORWARD			753,565,569.26	3,089,654.00	0.00	0.00	756,655,223.26	
	ADDITIONS DURING THE YEAR	15		0.00	0.00	0.00	3,733,031,449.25	3,733,031,449.25	
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00		
	<b>BALANCE C/FORWARD</b>			<b>753,565,569.26</b>	<b>3,089,654.00</b>	<b>0.00</b>	<b>3,733,031,449.25</b>	<b>4,489,686,672.51</b>	
	ACCUMULATED AMORTIZATION:								
	BALANCE B/FORWARD			82,754,083.42	897,654.00	0.00	0.00	83,651,737.42	
	ADDITIONS DURING THE YEAR			150,713,113.85	617,930.80	0.00	746,606,289.85	897,937,334.50	

EBONYI STATE GOVERNMENT									
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023									
Note	Details	NCOA Codes	Ref. Note						
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00	
	<b>BALANCE C/FORWARD</b>			<b>233,467,197.27</b>	<b>1,515,584.80</b>	<b>0.00</b>	746,606,289.85	981,589,071.92	
	CARRYING AMOUNT:								
	AS AT 31/12/2023			520,098,371.98	1,574,069.20	0.00	2,986,425,159.40	3,508,097,600.58	
	AS AT 31/12/2022			312,131,620.32	2,192,000.00	20,653,556.42	334,977,176.74	669,954,353.47	
	All the Intangible Assets are estimated to have 5 years useful life								
21	<b>Biological Assets</b>								
				<b>Floriculture</b>	<b>Others</b>	<b>Total</b>			
	COST:								
	BALANCE B/FORWARD			494,488,752.54	0.00	494,488,752.54			
	ADDITIONS DURING THE YEAR			0.00	5,366,000.00	5,366,000.00			
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00			
	<b>BALANCE C/FORWARD</b>			<b>494,488,752.54</b>	<b>5,366,000.00</b>	<b>499,854,752.54</b>			
	ACCUMULATED AMORTIZATION:								
	BALANCE B/FORWARD			144,241,707.82	0.00	144,241,707.82			
	ADDITIONS DURING THE YEAR			98,897,750.51	1,073,200.00	99,970,950.51			
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00			
	<b>BALANCE C/FORWARD</b>			<b>243,139,458.33</b>	<b>1,073,200.00</b>	<b>244,212,658.33</b>			
	CARRYING AMOUNT:								
	AS AT 31/12/2023			251,349,294.21	4,292,800.00	255,642,094.21			
	AS AT 31/12/2022			66,084,041.96	0.00	66,084,041.96			
	The Biological Assets are expected to generate Economic benefit over 5 years.								
				<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>				
22	<b>Payables</b>								
	Interest on Loans		5	222,283,850.56					
	Gratuity			1,141,075,643.16					



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Current Loan Principal due but not Paid		5b	997,958,898.70					
	<b>Total</b>			<b>2,361,318,392.42</b>					
23	<b>Current Portion of Long Term Borrowings</b>								
	Salary Bail out			-	25,079,841.75				
	Excess Crude			-	61,925,900.14				
	CACs 1			626,420,556.48					
	CACS 2			166,736,021.27	23,503,022.16				
	Bridging Finance Loan			2,513,530,680.48					
	Budget Support			-	142,160,423.78				
	Health Facility Loan			214,948,983.00	12,359,566.52				
	Commercial Bank Term Loan				85,000,000.00				
	<b>Sub Total</b>			<b>3,521,636,241.23</b>	<b>350,028,754.35</b>				
	<b>Foreign Loan</b>								
	Ebonyi State -HIV/AIDS Programme-IDA			769,067,558.04	54,088,963.44				
	Ebonyi State- Health System Development - IDA			143,268,885.60	21,935,073.29				
	Ebonyi State-Community Based Urban Dev. Project -IDA			1,310,273,067.12	95,199,422.96				
	Ebonyi State -Universal Basic Education-IDA			240,759,024.84	30,063,252.76				
	Ebonyi State -Community Based Poverty Reduction-IDA			776,923,500.00	54,643,625.00				
	Ebonyi State - Community and Social Dev. Project			421,115,678.76	25,492,873.92				
	Ebonyi State Third National Fadama Dev. Project			445,217,991.96	36,101,459.33				
	Ebonyi State Health System Dev. Project(Addtn Financing)			114,175,712.64	8,514,542.57				
	Ebonyi State-Second HIV/AIDS Program Dev. Project			389,533,427.28	22,451,118.44				
	Ebonyi State-Nigeria Erosion and Watershed Mgt Project			485,356,181.88	39,446,348.49				

EBONYI STATE GOVERNMENT										
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023										
Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Value Chain Development Programme 1			1,042,814,868.00						
	Ebonyi State Value Chain Development Programme 1			1,548,947,520.00						
	<b>Sub Total</b>			<b>7,687,453,416.12</b>	<b>387,936,680.20</b>					
	<b>Grand Total Of Current Portion Long term Borrowings</b>			<b>11,209,089,657.35</b>	<b>737,965,434.55</b>					
24	Pension and Gratuity (Non Current)									
	Pension			-	-					
	Gratuity			-	3,806,746,867.62					
	<b>Total</b>			<b>-</b>	<b>3,806,746,867.62</b>					
25	<b>Long Term Debt</b>									
	Internal Debt									
	Salary Bail out			3,388,559,141.40	3,422,199,341.65	3,388,559,141.40				
	Excess Crude			8,408,249,805.21	8,489,744,366.09	8,408,249,805.21				
	CACS (Commercial Agriculture CreditScheme)			600,382,425.67	2,766,414,783.21	- 26,038,130.81				
	CACs 2			0.00		- 166,736,021.27				
	MICRO SMALL MEDIUM ENTERPRISE DEVLPT FUND			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00				
	Health Care Facility			1,140,204,068.00	1,575,654,882.73	925,255,085.00				
	Contracts Retention Arrears			-	-	-				
	Judgement Debt			88,888,414.31	83,327,926.91	88,888,414.31				
	Budget Support			17,208,462,392.59	17,131,488,976.29	13,686,826,151.36				
	Bridging Financing Loan			15,502,344,533.36	18,225,336,103.88	15,502,344,533.36				
	Commercial Bank Term Loan			7,076,613,449.57	8,415,000,000.00	6,307,545,891.53				
	Airport Loan			10,000,000,000.00	10,000,000,000.00	9,856,731,114.40				
	<b>Sub Total</b>			<b>65,413,704,230.11</b>	<b>72,109,166,380.76</b>					
	<b>External Debt</b>									
	Ebonyi State -HIV/AIDS Programme-IDA			932,502,918.89	922,434,101.71					
	Ebonyi State- Health System Development - IDA			1,848,715,994.07	1,042,781,847.04					
	Ebonyi State-Community Based Urban Dev. Project -IDA			9,815,207,954.73	5,762,700,206.25					
	Ebonyi State -Universal Basic Education-IDA			1,698,150,356.19	1,059,063,366.10					

EBONYI STATE GOVERNMENT										
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023										
Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State -Community Based Poverty Reduction-IDA			1,393,864,610.47	1,153,725,019.72					
	Ebonyi State - Community and Social Dev. Project			3,034,215,107.32	1,739,927,939.15					
	Ebonyi State Third National Fadama Dev. Project			3,833,740,287.58	2,156,463,097.11					
	Ebonyi State Health System Dev. Project(Addtn Financing)			1,042,106,187.99	581,133,524.14					
	Ebonyi State-Second HIV/AIDS Program Dev. Project			1,087,806,661.51	764,320,811.45					
	Ebonyi State-Nigeria Erosion and Watershed Mgt Project			20,749,857,690.49	10,702,060,322.60					
	Ebonyi State Value Chain Development Programme 1			219,373,393.00						
	Ebonyi State Value Chain Development Programme 1			31,373,978,441.22						
	<b>Sub Total</b>			<b>77,029,519,603.46</b>	<b>25,884,610,235.27</b>					
	<b>Grand Total Long Term Debts</b>			<b>142,443,223,833.57</b>	<b>97,993,776,616.03</b>					
	Medical Equipment is a loan in favour of the Ebonyi State Government for Equiping of King David Medical University, Uburu.									
	a balance of Budget support facility at the end of 2022 accounting year. Other Judgement Debts are the Liabilities of the									
	state government in respect to judgements entered against the state. The State Government has reconciled all the debt figures with DMO.									
26	<b>Net Assets/Equity</b>									

EBONYI STATE GOVERNMENT										
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023										
Note	Details	NCOA Codes	Ref. Note							
	Accumulated Surplus Brought Forward			182,721,068,096.00	150,501,015,427.93					
	Surplus During the Period			47,325,156,071.47	32,220,052,668.07					
	<b>Accumulated Surplus Carried Forward</b>			<b>230,046,224,167.47</b>	<b>182,721,068,096.00</b>					
	Reserves Brought Forward			72,322,558,412.08	74,115,127,556.27					
	Surplus/(Deficit) During the Period			(35,248,897,595.71)	(1,792,569,144.19)					
	<b>Reserves Carried Forward</b>			<b>37,073,660,816.38</b>	<b>72,322,558,412.08</b>					
	<b>Total Net Assets/ Equity</b>			<b>267,119,884,983.84</b>	<b>255,043,626,508.08</b>					
26b	<b>Accumulated Reserve</b>									
	Revaluation Reserve			72,322,558,412.08	71,229,862,434.90					
	Translation Reserve			(35,248,897,595.71)	1,092,695,977.18					
	<b>Reserve for the year ended 31st December, 2022</b>			<b>37,073,660,816.37</b>	<b>72,322,558,412.08</b>					
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>					
27	<b>Statutory Allocations</b>									
	Statutory Allocations from Federation Account	11010101	7A	33,857,969,975.73	38,196,187,965.74					
	Exchange Rate Gain	11010303	7B	9,068,017,911.04	127,586,715.27					
	Excess Crude	11010301	7C	155,792,312.98	0.00					
	Forex Equalization	11010302	7D	376,520,084.00	0.00					
	Excess Bank Charges Refund	11010307	7E	0.00	100,418,980.04					
	Goods and Valuable Consideration	11010308	7F	0.00	0.00					
	Non Oil Revenue	11010316	7G	147,217,501.30	0.00					
	FGN Intervention Fund	11010316	7H	0.00	0.00					
	Solid Mineral Revenue	11010316	7I	520,103,393.00	0.00					
	<b>Total</b>			<b>44,125,621,178.05</b>	<b>38,424,193,661.05</b>					
	The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables									
				<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>					

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
28	<b>Share of Value Added Tax</b>	11010201							
	January	11010201		2,276,370,782.27	1,877,690,395.74				
	February	11010201		2,267,656,111.42	1,818,050,470.93				
	March	11010201		2,291,283,353.57	1,647,418,829.00				
	April	11010201		2,034,328,737.57	2,068,089,492.36				
	May	11010201		2,047,460,074.46	1,674,080,729.23				
	June	11010201		2,463,070,794.85	1,960,287,598.32				
	July	11010201		2,590,495,959.46	1,939,114,166.55				
	August	11010201		2,569,962,138.93	1,764,405,339.12				
	September	11010201		3,314,294,147.21	2,219,923,808.56				
	October	11010201		2,739,402,280.00	1,880,268,854.15				
	November	11010201		3,182,434,263.88	2,236,290,597.46				
	December	11010201		3,383,027,874.20	2,051,107,906.15				
	<b>Total</b>	11010201		<b>31,159,786,517.82</b>	<b>23,136,728,187.57</b>				
	The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables								
29	<b>Interest Charges</b>								
	Excess Crude Loan			368,368,417.05	756,554,297.47				
	Salary Bail out Loan			149,174,216.98	306,462,215.47				
	Budget Support Facility			851,514,005.07	1,712,035,379.94				
	CACS 1 (Commercial Agriculture CreditScheme)			160,421,136.08	338,988,992.13				
	CACs 2			61,304,489.43					
	Health Facility			139,448,152.74	157,181,443.83				
	Foreign Loan			1,389,504,919.55	0.00				
	Commercial Bank Term Loan			990,004,140.02	510,000,000.00				
	Airport Loan			300,000,000.00	0.00				
	Judgement Debts			83,327,926.91	0.00				
	Interest on Overdraft			350,545,108.36					
	<b>Total</b>			<b>4,843,612,512.19</b>	<b>3,781,222,328.84</b>				
30	<b>PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT</b>								
30.1	<b>Property, Plants and Equipments by Function</b>								
	Land and Building	320101	8A	9,350,486,020.14	24,308,988,494.92				
	Infrastructure - Water	320102	8B	1,226,461,097.13	186,731,206.50				
	Infrastructure - Others	320103	8C	34,501,591,533.44	34,080,270,817.04				

**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
	Plants and Machinery	320104	8D	1,495,346,979.31	642,009,896.45				
	Furniture and Fittings	320105	8E	712,006,785.38	2,354,850,605.63				
	Motor Vehicles	320106	8F	18,523,843,795.81	3,182,271,834.00				
	Office & Other Equipment	320107	8G	3,237,134,819.63	5,804,629,693.98				
	Under Construction		8H	43,000,000.00	6,396,888,442.56				
	IT Equipment	320108	8I	404,506,505.16	108,148,110.75				
	<b>Total</b>			<b>69,494,377,536.00</b>	<b>77,064,789,101.83</b>				
<b>30.2</b>	<b>Property, Plants and Equipments by Sector</b>								
	Administrative	1	8	15,399,657,157.33	4,647,025,844.19				
	Economic	2	8	44,953,538,582.42	54,154,643,814.45				
	Law and Justice	3	8	725,664,649.35	407,000,000.00		-		
	Regional	4	8	0.00	0.00				
	Social	5	8	8,415,517,146.90	17,856,119,443.19				
	<b>Total</b>			<b>69,494,377,536.00</b>	<b>77,064,789,101.83</b>				
31	<b>Investment Property</b>								
	Building		9	0.00	388,417,757.20				
	Others		9	0.00	0.00				
	<b>Total</b>			<b>0.00</b>	<b>388,417,757.20</b>				
	Investment properties are depreciated and reported separately.								
32	<b>Acquisition of Intangible Assets</b>								
	<b>Research and Development</b>		10	0.00	171,023,403.52				
	Computer Software		10	0.00	0.00				
	Patents		10	0.00	187,656,462.00				
	Others		10	3,733,031,449.25	0.00				
	<b>Total</b>			<b>3,733,031,449.25</b>	<b>358,679,865.52</b>				
	All the Intangible Assets are estimated to have 5 years useful life								
33	<b>Acquisition of Biological Assets</b>								
	Floriculture		11	0.00	344,389,874.20				
	Others	53500100100	11	5,366,000.00	-				
	<b>Total</b>			<b>5,366,000.00</b>	<b>0.00</b>				
	The Biological Assets are expected to generate Economic benefit over 5 years.								



**EBONYI STATE GOVERNMENT**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Note	Details	NCOA Codes	Ref. Note						
34	<b>Proceeds from Domestic Loans &amp; Other Borrowings</b>								
	CACS (Commercial Agriculture Credit			0.00	0.00				
	CBN Airport Loan			0.00	10,000,000,000.00				
	Small and Medium Enterprise Loan			0.00	0.00				
	Bank Overdraft (UBA)			0.00	0.00				
	Medical Equipments			0.00	0.00				
	Internal Loans (Projects Loan)			0.00	8,500,000,000.00				
	Loan from UBA for Market Construction			0.00	0.00				
	Bridging Financing from Federal Government to States			0.00	15,187,780,086.57				
	<b>Total</b>			<b>0.00</b>	<b>33,687,780,086.57</b>				
35	<b>Repayment of Internal Loans</b>								
	Excess Crude Loan			171,467,156.49	323,116,849.54				
	Salary Bail out Loan			70,203,083.72	132,292,385.93				
	CACS 1 (Commercial Agriculture CreditScheme)			586,879,652.32	1,368,869,059.98				
	CACS 2			899,252,774.49					
	Budget Support			77,934,701.43	146,862,033.06				
	Health Care Facility			214,948,983.12	214,948,983.00				
	Contractors Arrears			0.00	202,490,697.73				
	Federal Government Softwares			0.00	0.00				
	Judgement Debts			0.00	11,006,426.50				
	Paris Club			2,162,278,424.16	0.00				
	8.5BN Loan Facility			1,213,925,660.62	0.00				
	Foreign Loans				0.00				
	Ebonyi State Transport Corp.			0.00	0.00				
	<b>Total</b>			<b>5,396,890,436.35</b>	<b>2,399,586,435.74</b>				
36	<b>Repayment of External Loans</b>								
	External Loan			212,746,838.45	893,458,258.91				
	<b>Total</b>			<b>212,746,838.45</b>	<b>893,458,258.91</b>				
37	<b>Capital Expenditures</b>								
37.1	Capital Expenditures By Economic Classifications.								
	Land and Building	320101	12A	9,350,486,020.14	24,308,988,494.92				

EBONYI STATE GOVERNMENT									
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023									
Note	Details	NCOA Codes	Ref. Note						
	Infrastructure - Water	320102	12B	1,226,461,097.13	186,731,206.50				
	Infrastructure - Others	320103	12C	34,501,591,533.44	34,080,270,817.04				
	Plants and Machinery	320104	12D	1,495,346,979.31	642,009,896.45				
	Furniture and Fittings	320105	12E	712,006,785.38	2,354,850,605.63				
	Motor Vehicles	320106	12F	18,523,843,795.81	3,182,271,834.00				
	Office & Other Equipment	320107	12G	3,237,134,819.63	5,804,629,693.98				
	Under Construction		12H	43,000,000.00	6,396,888,442.56				
	IT Equipment	320108	12I	404,506,505.16	108,148,110.75				
	Investment Properties	320109		0.00	388,417,757.20				
	Intangible Assets	320111		3,733,031,449.25	358,679,865.52				
	Biological Assets	320112		5,366,000.00	344,389,874.20				
	<b>Total</b>			<b>73,232,774,985.25</b>	<b>78,156,276,598.75</b>				
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>FINAL BUDGET 2023</b>	<b>ORIGINAL BUDGET 2023</b>	<b>SUPPLEMENTARY BUDGET 2023</b>	<b>VARIANCE ON FINAL 2023</b>	<b>ACTUAL 2022</b>
37.2	Capital Expenditure By Sector								
	Administrative	1	12A	15,796,487,157.33	19,749,634,053.93	12,503,041,348.14	0.00	(3,953,146,896.60)	2,835,930,210.58
	Economic	2	12B	47,235,974,950.42	60,962,144,180.41	42,387,361,172.00	0.00	(13,726,169,229.99)	34,647,354,425.61
	Law and Justice	3	12C	725,664,649.35	831,089,568.84	1,560,000,000.00	0.00	(105,424,919.49)	507,880,747.72
	Regional	4	12D	0.00	0.00	25,200,000.00	0.00	0.00	189,959,500.13
	Social	5	12E	9,474,648,228.15	11,015,183,881.61	24,501,400,000.00	0.00	(1,540,535,653.46)	19,211,579,915.48
	<b>Total</b>			<b>73,232,774,985.25</b>	<b>92,558,051,684.79</b>	<b>80,977,002,520.14</b>	<b>0.00</b>	<b>(19,325,276,699.54)</b>	<b>57,392,704,799.52</b>

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS										
Note	Details	NCOA Codes	Ref. Note							
1.0	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
			<b>2023</b>				<b>2022</b>			
			<b>A</b>	<b>B</b>						
	<b>MONTH</b>		<b>NET RECEIPT</b>	<b>DEDUCTED AT SOURCE</b>	<b>TOTAL</b>	<b>NET RECEIPT</b>	<b>DEDUCTED AT SOURCE</b>	<b>TOTAL</b>		
			₦	₦	₦	₦	₦	₦		
	JANUARY		975,450,997.28	2,150,971,670.05	3,126,422,667.33	1,604,922,168.39	509,823,273.69	2,114,745,442.08		
	FEBRUARY		1,864,543,388.16	1,069,698,114.86	2,934,241,503.02	2,018,611,156.54	484,175,301.39	2,502,786,457.93		
	MARCH		2,972,435,492.48	1,069,563,771.86	4,041,999,264.34	2,454,015,898.62	495,047,384.77	2,949,063,283.39		
	APRIL		2,165,449,487.33	709,049,691.27	2,874,499,178.60	2,271,215,706.71	484,040,958.27	2,755,256,664.98		
	MAY		2,673,185,764.77	633,915,348.15	3,307,101,112.92	2,715,037,061.36	483,772,272.04	3,198,809,333.40		
	JUNE		1,354,641,841.13	580,427,689.94	1,935,069,531.07	2,970,005,554.68	568,637,928.93	3,538,643,483.61		
	JULY		1,895,884,682.56	580,293,346.82	2,476,178,029.38	4,024,642,760.01	568,503,585.82	4,593,146,345.83		
	AUGUST		1,690,484,352.69	580,159,003.71	2,270,643,356.40	2,552,995,750.44	568,369,242.70	3,121,364,993.14		
	SEPTEMBER		1,865,078,225.87	580,024,660.59	2,445,102,886.46	2,702,558,426.08	568,234,899.59	3,270,793,325.67		
	OCTOBER		1,399,402,977.01	579,890,317.48	1,979,293,294.49	2,559,865,441.98	568,100,556.47	3,127,965,998.45		
	NOVEMBER		1,710,125,494.01	579,755,974.37	2,289,881,468.38	3,447,095,693.23	567,966,213.36	4,015,061,906.59		
	DECEMBER		1,748,789,892.52	579,621,631.25	2,328,411,523.77	3,456,522,410.23	721,015,273.12	4,177,537,683.35		
	<b>Total</b>		<b>22,315,472,595.80</b>	<b>9,693,371,220.35</b>	<b>32,008,843,816.15</b>	<b>32,777,488,028.26</b>	<b>6,587,686,890.15</b>	<b>39,365,174,918.41</b>		
	SHARE OF STATUTORY ALLOCATION									
			<b>C</b>	<b>D</b>	<b>E</b>					
	<b>MONTH</b>		<b>Statutory Alloc - Other Agencies</b>	<b>13% Derivatives</b>	<b>Value Added Tax Allocation</b>	<b>Total 2023</b>	<b>Total 2022</b>			
			₦	₦	₦	₦	₦			
	JANUARY		0.00	0.00	2,267,656,111.42	2,267,656,111.42	1,846,473,214.33			
	FEBRUARY		0.00	0.00	2,291,283,353.57	2,291,283,353.57	1,693,297,892.21			
	MARCH		0.00	0.00	2,034,328,737.57	2,034,328,737.57	2,068,089,492.36			
	APRIL		675,797,225.04	155,792,312.98	2,047,460,074.46	2,879,049,612.48	1,728,620,646.06			
	MAY		3,584,604.43	0.00	2,463,070,794.85	2,466,655,399.28	1,960,287,598.32			
	JUNE		1,821,022,624.87	0.00	2,590,495,959.46	4,411,518,584.33	1,939,114,166.55			
	JULY		1,645,044,502.33	0.00	2,569,962,138.93	4,215,006,641.26	1,764,405,339.12			
	AUGUST		1,332,596,063.38	0.00	3,314,294,147.21	4,646,890,210.59	2,219,923,808.56			
	SEPTEMBER		997,275,595.81	0.00	2,739,402,280.00	3,736,677,875.81	1,880,268,854.15			
	OCTOBER		1,454,695,127.78	0.00	3,182,434,263.88	4,637,129,391.66	2,267,807,416.91			
	NOVEMBER		2,047,219,564.14	0.00	3,383,027,874.20	5,430,247,438.34	2,090,099,362.67			
	DECEMBER		1,614,694,280.19	0.00	4,498,895,846.02	6,113,590,126.21	2,410,994,363.83			
	<b>TOTAL</b>		<b>11,591,929,587.97</b>	<b>155,792,312.98</b>	<b>33,382,311,581.57</b>	<b>45,130,033,482.52</b>	<b>23,869,382,155.07</b>			

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS										
Note	Details	NCOA Codes	Ref. Note							
	Statutory Alloc - Other Agencies									
			Exchange Rate Gain Alloc.	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦
	January		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	February		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	March		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	April		0.00	376,520,084.00	0.00	0.00	147,217,501.30	0.00	152,059,639.74	675,797,225.04
	May		3,584,604.43	0.00	0.00	0.00	0.00	0.00	0.00	3,584,604.43
	June		1,821,022,624.87	0.00	0.00	0.00	0.00	0.00	0.00	1,821,022,624.87
	July		1,645,044,502.33	0.00	0.00	0.00	0.00	0.00	0.00	1,645,044,502.33
	August		1,332,596,063.38	0.00	0.00	0.00	0.00	0.00	0.00	1,332,596,063.38
	September		997,275,595.81	0.00	0.00	0.00	0.00	0.00	0.00	997,275,595.81
	October		1,086,651,374.52	0.00	0.00	0.00	0.00	0.00	368,043,753.26	1,454,695,127.78
	November		2,047,219,564.14	0.00	0.00	0.00	0.00	0.00	0.00	2,047,219,564.14
	December		1,614,694,280.19	0.00	0.00	0.00	0.00	0.00	0.00	1,614,694,280.19
	<b>Total</b>		<b>10,548,088,609.67</b>	<b>376,520,084.00</b>	<b>0.00</b>	<b>0.00</b>	<b>147,217,501.30</b>	<b>0.00</b>	<b>520,103,393.00</b>	<b>11,591,929,587.97</b>
			ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET 2023	ACTUAL 2022		
			₦	₦	₦	₦	₦	₦		
1.1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
	Statutory Allocation	11010001	26,374,778,282.00	33,000,000,000.00	35,000,000,000.00	0.00	(6,625,221,718.00)	39,365,174,918.41		
	Derivatives	11010003	155,792,312.98		100,000,000.00	0.00	155,792,312.98			
	Forex Equalization	11010003	376,520,084.00	-	0.00	0.00	376,520,084.00			
	Excess Bank Charges Refund	11010003	0.00	50,000,000.00	150,000,000.00	0.00	(50,000,000.00)	54,539,916.83		
	Exchange Gain Non Oil Revenue	11010003	10,548,088,609.67	9,000,000,000.00	150,000,000.00	0.00	1,548,088,609.67	279,433,664.14		
	Ecological Funds		1,036,329,795.47	-	0.00	0.00	1,036,329,795.47			
	Electronic Money Transfer Levy		2,590,868,251.94	-	0.00	0.00	2,590,868,251.94			
	Augmented Fund Distribution	11010005	2,006,867,486.74	5,500,000,000.00	1,500,000,000.00	0.00	(3,493,132,513.26)			
	Other Non Mineral	11010003	147,217,501.30	6,000,000,000.00	2,500,000,000.00	0.00	(5,852,782,498.70)			
	NNPC Refund	11010006	0.00		50,000,000.00	0.00	0.00			
	Solid Mineral	11010003	520,103,393.00	-	0.00	0.00	520,103,393.00	0.00		
	<b>Sub Total</b>		<b>43,756,565,717.10</b>	<b>53,550,000,000.00</b>	<b>39,450,000,000.00</b>	<b>0.00</b>	<b>(9,793,434,282.90)</b>	<b>39,699,148,499.38</b>		
	Share of Value Added Tax Allocation	110102	33,382,311,581.57	31,500,000,000.00	22,000,000,000.00	0.00	1,882,311,581.57	23,535,408,574.10		
	<b>GrandTotal</b>		<b>77,138,877,298.67</b>	<b>85,050,000,000.00</b>	<b>61,450,000,000.00</b>	<b>0.00</b>	<b>(7,911,122,701.33)</b>	<b>63,234,557,073.48</b>		
2	Salaries and Wages by Sector and Administrative Classification									

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note		Details	NCOA Codes	Ref. Note							
2.1		Personnel Cost Transfer to Statement of Cash Flow									
	A	ADMINISTRATION SECTOR	1								
		Department Economic Affairs	11101600100	10,105,757.65	10,840,000.00	12,500,000.00	0.00	734,242.35	10,239,094.85		
		Department of Admin. & General Services	11118400100	6,843,580.20	10,400,000.00	39,000,000.00	0.00	3,556,419.80	39,070,840.99		
		Department of Executive Council Matters	11101500100	3,863,015.65	4,160,000.00	5,000,000.00	0.00	296,984.35	3,399,064.10		
		Department of General Services	11101700100	38,691,090.02	42,660,000.00	13,200,000.00	0.00	3,968,909.98	39,070,840.99		
		Department of Political Affairs	11101400100	4,114,061.70	5,500,000.00	5,000,000.00	0.00	1,385,938.30	4,149,960.20		
		Office of the Deputy Governor's Office	11100100200	37,936,448.99	43,400,000.00	40,000,000.00	0.00	5,463,551.01	39,253,457.25		
		Ebonyi State Broadcasting Coorporation (EBBC)	12300300100	139,483,821.64	159,940,000.00	160,000,000.00	0.00	20,456,178.36	150,105,565.21		
		Ebonyi State House of Assembly	11200300100	361,774,936.56	872,576,269.00	872,576,269.00	0.00	510,801,332.44	361,774,936.72		
		Ebonyi State House of Assemnly Service Commission	11200400100	226,632,885.88	623,000,000.00	280,008,032.00	0.00	396,367,114.12	230,898,543.99		
		Ebonyi State Independent Electoral Commission	14800100100	86,046,790.65	92,000,000.00	94,200,000.00	0.00	5,953,209.35	81,602,972.79		
		Ebonyi State Newspaper and Publising Corporation	12305500100	25,193,034.63	27,800,000.00	31,900,000.00	0.00	2,606,965.37	26,696,085.18		
		Establishment, Pension & Managemnet Service	11104500100	7,989,114.00	9,120,000.00	15,900,000.00	0.00	1,130,886.00			
		Government Printing Press and Stationery	12301300100	7,906,802.40	9,300,000.00	11,000,000.00	0.00	1,393,197.60	8,229,952.20		
		Liaison Office - Abuja	11102100200	15,059,994.01	15,060,000.00	11,000,000.00	0.00	5.99	13,065,806.17		
		Liaison Office - Lagos	11102100100	13,779,378.86	13,960,000.00	12,000,000.00	0.00	180,621.14	11,317,457.97		
		Local Government Service Commission	14700100200	8,190,283.44	10,000,000.00	30,000,000.00	0.00	1,809,716.56	32,761,133.76		
		Ministry of Information and State Orientation	12300100100	42,526,339.71	51,480,000.00	68,000,000.00	0.00	8,953,660.29	42,791,706.72		
		Ministry of Internal Security and Border Peace	11100400100	19,808,647.51	21,180,000.00	20,700,000.00	0.00	1,371,352.49	15,593,721.92		
		Office of the Auditor General - Local Government	14000100200	-	-	-	0.00	0.00	66,086,464.45		
		Office of Auditor General - State	14000100100	107,997,008.86	126,340,000.00	184,000,000.00	0.00	18,342,991.14	118,594,166.20		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Office of the Executive Governor	11100100100	659,481,194.21	672,320,000.00	800,000,000.00	0.00	12,838,805.79	485,340,582.05	
	Office of the Head of	12500100100	23,011,390.01	24,520,000.00	26,200,000.00	0.00	1,508,609.99	48,042,573.48	
	Office of the Secretary to the State Government	11101300100	1,000,773,391.01	1,395,680,000.00	961,000,000.00	0.00	394,906,608.99	37,228,229.53	
	Public Service Manpower Development	11103400100	12,683,965.45	14,980,000.00	17,600,000.00	0.00	2,296,034.55	15,146,087.14	
	State Civil Service Commission	14700100100	30,851,097.22	30,860,000.00	43,244,000.00	0.00	8,902.78	30,780,505.04	
	State Emergency Management Agency (SEMA)	11100800100	14,525,745.00	17,640,000.00	25,000,000.00	0.00	3,114,255.00	13,435,428.19	
	<b>TOTAL ADMINISTRATIVE SECTOR</b>		<b>2,905,269,775.26</b>	<b>4,304,716,269.00</b>	<b>3,779,028,301.00</b>	<b>0.00</b>	<b>1,399,446,493.74</b>	<b>1,924,675,177.09</b>	
<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>2</b>							
	EBADEP	21510200100	69,592,676.29	76,300,000.00	82,000,000.00	0.00	6,707,323.71	78,830,878.61	
	Ebonyi Building Material Limited	22205600100	2,726,183.25	3,560,000.00	5,000,000.00	0.00	833,816.75	3,903,332.70	
	EBONYI STATE AGRICULTURAL LAND DEV. AUTH. BOARD	21511000400	0.00	-	0.00	0.00	0.00	4,238,562.75	
	Ebonyi State Council for Arts and Culture	23600400100	35,378,763.30	38,140,000.00	38,500,000.00	0.00	2,761,236.70	37,052,930.94	
	Ebonyi State Fertilizer and Chemical Company Limited	21511000200	17,064,855.55	20,580,000.00	22,120,000.00	0.00	3,515,144.45	19,588,755.24	
	Ebonyi State Housing Development Corporation	25301000100	3,657,611.60	4,560,000.00	7,700,000.00	0.00	902,388.40	5,732,062.44	
	Ebonyi State Investment and Property Company	22001200100	6,837,435.15	8,070,000.00	8,000,000.00	0.00	1,232,564.85	7,442,990.70	
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	20,071,992.80	22,580,000.00	23,000,000.00	0.00	2,508,007.20	21,008,078.60	
	EBRUWASSA	23405400200	14,219,581.40	15,140,000.00	15,400,000.00	0.00	920,418.60	13,763,528.74	
	Fiscal Responsibility Commission	22001300100	6,910,540.93	8,180,000.00	38,500,000.00	0.00	1,269,459.07	8,162,237.90	
	Internal Revenue Board	22000800200	111,294,219.91	126,060,000.00	150,000,000.00	0.00	14,765,780.09	111,553,102.94	
	Ministry of Project Monitoring and Evaluation	26500100100	10,329,702.46	10,330,000.00	17,400,000.00	0.00	297.54	12,561,927.26	
	Ministry of Agriculture and Natural Resource	21500100100	287,099,533.44	287,100,000.00	278,700,000.00	0.00	466.56	268,519,603.47	
	Ministry of Commerce and Industry	22200100100	44,596,808.77	49,020,000.00	52,600,000.00	0.00	4,423,191.23	47,971,817.38	
	Ministry of Culture and Tourism	23600100100	28,334,886.56	30,220,000.00	39,400,000.00	0.00	1,885,113.44	29,644,885.44	

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Ministry of Finance & Economic Development	22000100100	89,008,135.96	239,480,000.00	2,048,200,000.00	0.00	150,471,864.04	60,790,112.43	
	Ministry of Housing and Urban Development	26601000100	27,359,450.76	27,360,000.00	36,100,000.00	0.00	549.24	32,033,609.47	
	Ministry of Infrastructural Dev. for Concession	23400500100	17,659,903.70	17,660,000.00	18,000,000.00	0.00	96.30	15,215,647.50	
	Ministry of Investment	22001300100	2,999,999.46	3,000,000.00	13,000,000.00	0.00	0.54		
	Ministry of Lands & Survey	26000100100	32,624,910.92	35,560,000.00	38,300,000.00	0.00	2,935,089.08	33,910,068.97	
	Ministry of Power and Energy	26100100100	82,100,239.83	86,360,000.00	95,500,000.00	0.00	4,259,760.17	80,861,826.01	
	Ministry of Solid Mineral Production	23305100100	16,694,073.46	19,550,000.00	20,700,000.00	0.00	2,855,926.54	17,388,156.16	
	Ministry of Water Resources	26100100100	65,050,457.79	72,680,000.00	79,000,000.00	0.00	7,629,542.21	72,261,320.50	
	Ministry of Works and Transport	23400100100	67,299,418.97	67,300,000.00	71,300,000.00	0.00	581.03	58,676,677.38	
	Office of the Accountant General	22000700100	57,296,008.83	77,780,000.00	2,014,374,242.50	0.00	20,483,991.17	55,675,350.04	
	Office of the Surveyor-General	26000200100	26,785,832.09	30,900,000.00	30,200,000.00	0.00	4,114,167.91	26,445,805.19	
	Revenue Appeal Commission	22000800100	9,527,468.61	9,600,000.00	44,400,000.00	0.00	72,531.39	40,064,551.58	
	Ministry of Human Capital Development and Monitoring	22700100100	0.00	17,010,000.00	21,800,000.00	0.00	17,010,000.00	18,944,525.46	
	Ministry of Market Development and Management	26900100100	10,334,456.01	13,360,000.00	19,600,000.00	0.00	3,025,543.99	11,938,126.07	
	<b>TOTAL ECONOMIC SECTOR</b>		<b>1,162,855,147.80</b>	<b>1,417,440,000.00</b>	<b>5,328,794,242.50</b>	<b>0.00</b>	<b>254,584,852.20</b>	<b>1,194,180,471.87</b>	
C	<b>LAW AND JUSTICE SECTOR</b>	3							
	Customary Court of Appeal	32605200100	224,999,815.63	225,000,000.00	250,000,000.00	0.00	184.37	214,062,593.42	
	Judicial High Court	32605100100	399,999,990.83	400,000,000.00	400,000,000.00	0.00	9.17	374,656,851.95	
	Judicial Service Commission	31801100100	40,416,538.83	74,575,046.21	40,000,000.00	0.00	34,158,507.38	34,041,619.71	
	Ministry of Justice	32600100100	108,607,984.13	110,100,000.00	72,200,000.00	0.00	1,492,015.87	65,651,215.20	
	<b>TOTAL LAW AND JUSTICE SECTOR</b>		<b>774,024,329.42</b>	<b>809,675,046.21</b>	<b>762,200,000.00</b>	<b>0.00</b>	<b>35,650,716.79</b>	<b>688,412,280.28</b>	



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
D	REGIONAL SECTOR	4							
	Ministry of Capital City and Urban Development	45100100100	22,961,963.26	26,320,000.00	26,200,000.00	0.00	3,358,036.74	26,188,249.74	
	<b>TOTAL REGIONAL SECTOR</b>		<b>22,961,963.26</b>	<b>26,320,000.00</b>	<b>26,200,000.00</b>	<b>0.00</b>	<b>3,358,036.74</b>	<b>26,188,249.74</b>	
E	SOCIAL SECTOR	5							
	Agency for Mass Literacy	51705600100	2,208,027.15	2,770,000.00	2,200,000.00	0.00	561,972.85	2,358,813.30	
	Ebonyi State College of Education Ikwo	51701900100	660,000,000.00	700,000,000.00	700,000,000.00	0.00	40,000,000.00	600,000,000.00	
	Ebonyi State Health Insurance Agency	52110300300	4,122,436.80	5,330,000.00	11,200,000.00	0.00	1,207,563.20	8,073,427.30	
	Ebonyi State Hospital Management Board	52100300100	629,360,039.80	748,270,000.00	590,000,000.00	0.00	118,909,960.20	582,896,034.34	
	Ebonyi State Library Board	51700800100	28,724,766.42	31,080,000.00	29,700,000.00	0.00	2,355,233.58	29,159,372.34	
	Ebonyi State Sport Council	53900100100	16,342,684.16	18,180,000.00	18,700,000.00	0.00	1,837,315.84	17,562,753.98	
	Ebonyi State University	51702100100	2,570,000,000.00	6,014,000,000.00	6,166,360,468.00	0.00	3,444,000,000.00	2,537,614,746.25	
	Women Development Centre	51700900100	15,741,620.68	20,060,000.00	27,400,000.00	0.00	4,318,379.32	18,819,478.36	
	Examination Development Centre	51700900100	1,231,742.90	1,640,000.00	1,760,000.00	0.00	408,257.10	1,595,913.90	
	Min. of Local Govt, Chieftaincy Matters & Rural Dev.	55100100100	30,162,819.69	35,320,000.00	41,600,000.00	0.00	5,157,180.31	37,159,853.92	
	Ministry of Education	51700100100	60,255,768.57	69,840,000.00	69,100,000.00	0.00	9,584,231.43	65,902,864.89	
	Ministry of Environment	53500100100	76,868,539.05	85,220,000.00	78,000,000.00	0.00	8,351,460.95	82,854,193.21	
	Ministry of Health (Covid-19)	52100100100	187,350,513.95	196,800,000.00	196,000,000.00	0.00	9,449,486.05	186,252,730.95	
	Ministry of Women Affairs	51400100100	73,514,237.21	81,170,000.00	77,000,000.00	0.00	7,655,762.79	81,063,298.24	
	Ministry of Youth Development and Sports	51300100100	25,995,360.89	31,400,000.00	32,800,000.00	0.00	5,404,639.11	30,361,723.34	
	School of Health Tech.Ngbo	21001000200	104,774,853.93	108,440,000.00	108,000,000.00	0.00	3,665,146.07	106,042,380.37	
	School of Nursing and Midwifery Uburu	52100500100	0.00	-	0.00	0.00	0.00	7,600,000.00	
	Secondary Education Board	51705100100	3,014,030,570.03	3,340,380,000.00	2,770,000,000.00	0.00	326,349,429.97	2,855,129,037.54	
	State Scholarship Board	51705600100	7,453,471.20	8,960,000.00	9,300,000.00	0.00	1,506,528.80	8,118,971.55	
	SUBE Board	51700300100	178,523,885.49	191,720,000.00	210,000,000.00	0.00	13,196,114.51	196,353,698.71	
	King David University of Medical Sciences, Uburu		0.00	-	0.00	0.00	0.00	233,696,419.56	
	<b>TOTAL SOCIAL SECTOR</b>		<b>7,686,661,337.92</b>	<b>11,690,580,000.00</b>	<b>11,139,120,468.00</b>	<b>0.00</b>	<b>4,003,918,662.08</b>	<b>7,688,615,712.05</b>	

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS									
Note	Details	NCOA Codes	Ref. Note						
	<b>GRAND TOTAL - SALARIES AND WAGES</b>		12,551,772,553.66	18,248,731,315.21	21,035,343,011.50	0.00	5,696,958,761.55	11,522,071,891.03	
3	<b>Social Benefits</b>								
3.1	Social Benefits Transfer to Statement of Cash Flow								
	Pension		2,373,693,305.68	2,500,000,000.00	2,000,000,000.00	0.00	126,306,694.32	1,932,092,796.82	
	Gratuity		4,091,200,456.00	4,300,000,000.00	3,000,000,000.00	0.00	208,799,544.00	23,974,348.32	
	Severance Allowance		186,116,735.88	203,750,000.00	0.00	0.00	17,633,264.12	101,541,075.00	
	<b>Total Transfer to Statement of Cash Flow</b>		<b>6,651,010,497.56</b>	<b>7,003,750,000.00</b>	<b>5,000,000,000.00</b>	<b>0.00</b>	<b>352,739,502.44</b>	<b>2,057,608,220.14</b>	
3.2	Social Benefits Transfer to Statement of Fin Performance								
	Pension		2,373,693,305.68	2,500,000,000.00	2,000,000,000.00	0.00	126,306,694.32	1,932,092,796.82	
	Gratuity		1,432,309,247.64	4,300,000,000.00	3,000,000,000.00	0.00	2,867,690,752.36	23,974,348.32	
	Severance Allowance		186,116,735.88	203,750,000.00	0.00	0.00	17,633,264.12	101,541,075.00	
	<b>Total Transfer to Statement of Fin Performance</b>		<b>3,992,119,289.20</b>	<b>7,003,750,000.00</b>	<b>5,000,000,000.00</b>	<b>0.00</b>	<b>3,011,630,710.80</b>	<b>2,057,608,220.14</b>	
			<b>ACTUAL 2023</b>	<b>FINAL BUDGET 2023</b>	<b>ORIGINAL BUDGET 2023</b>	<b>SUPPLEMENTARY BUDGET 2023</b>	<b>VARIANCE ON FINAL BUDGET 2023</b>	<b>ACTUAL 2022</b>	
			₱	₱	₱	₱	₱	₱	
4	<b>Overhead Costs</b>								
4.1	<b>Overhead Costs by Function</b>								
A	<b>Traveling and Transports - General</b>								
	Admin. and General Service	11118400100	0.00	0.00	0.00	0.00	0.00	60,000.00	
	Agency for Mass Literacy	51701000100	25,000.00	50,000.00	100,000.00	0.00	25,000.00	5,000.00	
	Board of Internal Revenue	22000800100	8,260,500.00	12,200,000.00	15,000,000.00	0.00	3,939,500.00	14,817,100.00	
	Customary Court of Appeal	31805200100	4,995,000.00	7,180,000.00	5,000,000.00	0.00	2,185,000.00	6,810,000.00	
	Political and Social Services Department (PSSD)	16100700100	120,000.00	150,000.00	50,000.00	0.00	30,000.00	0.00	
	Department of Admin. & General Services	16100500100	115,000.00	150,000.00	50,000.00	0.00	35,000.00	0.00	
	Department of Economic Affairs	16100200100	25,000.00	100,000.00	50,000.00	0.00	75,000.00	70,000.00	

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Department of Executive Council Matters (EXCO)	16100300100	190,000.00	250,000.00	100,000.00	0.00	60,000.00	30,000.00		
	Ebonyi Agric Devlpmnt Program (EBADEP)	21510200100	0.00	100,000.00	1,000,000.00	0.00	100,000.00	0.00		
	Ebonyi Building Materal Limited	22200400100	0.00		400,000.00	0.00	0.00	0.00		
	Ebonyi Investment & Property Devlpmnt Co.	27300300100	0.00	200,000.00	400,000.00	0.00	200,000.00	150,000.00		
	Ebonyi State Broadcasting Coorpaton (EBBC)	12300300100	0.00	0.00	1,000,000.00	0.00	0.00	0.00		
	Ebonyi State College of Education	51701900100	0.00	1,025,000.00	1,400,000.00	0.00	1,025,000.00	0.00		
	Ebonyi State Council for Arts and Culture	23600400100	200,000.00	200,000.00	200,000.00	0.00	0.00	30,000.00		
	Ebonyi State Council on Public Procurement	23600400100	720,000.00	1,000,000.00	200,000.00	0.00	280,000.00	16,030.00		
	Ebonyi State Emergency Management Agency	11100800100	1,098,350.00	1,500,000.00	320,000.00	0.00	401,650.00	1,499,595.07		
	Ebonyi State Health Insurance Agency	52100200100	0.00	100,000.00	800,000.00	0.00	100,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	38,700,000.00	38,700,000.00	50,100,000.00	0.00	0.00	55,772,333.28		
	Ebonyi State House of Assembly Service Commission	11200400100	450,000.01	500,000.00	1,500,000.00	0.00	49,999.99	630,000.00		
	Ebonyi State Independent Electoral Commission	14800100100	276,600.00	500,000.00	550,000.00	0.00	223,400.00	146,000.00		
	Ebonyi State Library Board	51700800100	50,000.00	50,000.00	200,000.00	0.00	0.00	38,850.00		
	Ebonyi State Newspaper and Publisng Corporation	12305500100	40,000.00	100,000.00	100,000.00	0.00	60,000.00	0.00		
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00		100,000.00	0.00	0.00	0.00		
	Ebonyi State Scholarship Board	51705600100	15,000.00	30,000.00	50,000.00	0.00	15,000.00	0.00		
	Ebonyi State School of Nursing	52110400100	0.00	0.00		0.00	0.00	5,745,008.00		
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00		0.00	0.00	0.00		
	Ebonyi State University	51702100100	0.00	21,000,000.00	22,400,000.00	0.00	21,000,000.00	0.00		
	Ebonyi State Vocational College	51702622500	0.00		10,000,000.00	0.00	0.00	0.00		
	Examination Development Centre	51700900100	0.00	55,000.00	200,000.00	0.00	55,000.00	10,000.00		
	Fiscal Responsibility Commission	25000100100	0.00	200,000.00	500,000.00	0.00	200,000.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Government Printing Press	12301300100	350,000.00	350,000.00	400,000.00	0.00	0.00	205,390.00		
	High Court of Justice	31805100100	15,932,800.00	20,000,000.00	25,000,000.00	0.00	4,067,200.00	5,696,833.34		
	Judicial Service Commission	31801100100	500,000.00	500,000.00	1,000,000.00	0.00	0.00	0.00		
	King David Gifted Children Academy	51702622400	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00		
	Liaison Office - Aba/Harcourt	16102100200	0.00	0.00		0.00	0.00	0.00		
	Liason office Abuja	16102100200	3,500,000.00	3,500,000.00	2,400,000.00	0.00	0.00	820,000.00		
	Liason office Lagos	16102100100	100,000.00	300,000.00	800,000.00	0.00	200,000.00	80,000.00		
	Local Government Service Commission	14700200100	0.00	200,000.00	400,000.00	0.00	200,000.00	0.00		
	Ministry of Trade and Investment	27300100100	400,000.00	400,000.00	600,000.00	0.00	0.00	658,250.00		
	Ministry of Agriculture and Natural Resources	21500100100	1,850,000.00	2,500,000.00	2,020,000.00	0.00	650,000.00	1,120,000.00		
	Ministry of Budget & Planning		247,000.00	247,000.00	800,000.00	0.00	0.00	0.00		
	Ministry of Business Development	26800100100	360,000.00	360,000.00	700,000.00	0.00	0.00	497,000.00		
	Ministry of Commerce and Industry	22200100100	1,096,500.00	1,600,000.00	700,000.00	0.00	503,500.00	388,000.00		
	Ministry of Market Development	26900100100	0.00	200,000.00	100,000.00	0.00	200,000.00	400,000.00		
	Ministry of Culture and Tourism	23600100100	750,000.00	750,000.00	600,000.00	0.00	0.00	650,000.00		
	Ministry of Education	51700100100	15,000,000.00	15,000,000.00	1,000,000.00	0.00	0.00	1,237,000.00		
	Ministry of Enviroment	53500100100	3,370,000.00	3,990,000.00	500,000.00	0.00	620,000.00	720,000.00		
	Ministry of Finance and Economic Development	22000100100	13,000,000.00	13,000,000.00	5,000,000.00	0.00	0.00	7,862,750.00		
	Ministry of Health	52100100100	3,459,300.00	3,700,000.00	1,500,000.00	0.00	240,700.00	2,306,000.00		
	Ministry of Housing & Urban Development	26200100100	410,000.00	700,000.00	1,000,000.00	0.00	290,000.00	240,000.00		
	Ministry of Human Capital	22700100100	6,500,000.00	6,500,000.00	3,500,000.00	0.00	0.00	7,130,000.00		
	Ministry of Information and State Orientation	12300100100	3,000,000.00	3,000,000.00	2,000,000.00	0.00	0.00	420,000.00		
	Ministry of Infrastructure	26700100100	0.00	400,000.00	500,000.00	0.00	400,000.00	966,000.00		
	Ministry of Internal Security	16400100100	450,000.00	500,000.00	500,000.00	0.00	50,000.00	200,000.00		
	Ministry of Justice	32600100100	12,000,000.00	12,000,000.00	3,100,000.00	0.00	0.00	2,557,500.00		
	Ministry of Land & Survey	26000100100	700,000.00	700,000.00	1,000,000.00	0.00	0.00	1,489,000.00		
	Ministry of Local Government and Chieftaincy Matters	55100100100			894,000.00			350,000.00		
	Ministry of Power	26100300100	1,200,000.00	6,000,000.00		0.00	4,800,000.00			
			2,405,000.00	3,000,000.00	1,400,000.00	0.00	595,000.00	1,128,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ministry of Project Monitoring	26600100100	480,000.00	700,000.00	700,000.00	0.00	220,000.00	305,000.00		
	Ministry of Solid Minerals	27200100100	2,500,000.00	2,500,000.00	1,930,000.00	0.00	0.00	1,000,000.00		
	Ministry of Water Resources	25200100100	1,150,000.00	2,000,000.00	800,000.00	0.00	850,000.00	806,500.00		
	Ministry of Women Affairs and Social Development	51400100100	3,161,000.00	4,900,000.00	1,100,000.00	0.00	1,739,000.00	855,000.00		
	Ministry of Works and Transports	23400100100	61,000.00	200,000.00	500,000.00	0.00	139,000.00	179,000.00		
	Ministry of Youth and Sports	53900100100	400,000.00	400,000.00	600,000.00	0.00	0.00	567,000.00		
	Office of the Accountant General	22000700100	6,836,275.75	10,000,000.00	5,000,000.00	0.00	3,163,724.25	108,602,607.05		
	Office of the Auditor General	14000100100	121,500.00	1,500,000.00	3,608,000.00	0.00	1,378,500.00	200,000.00		
	Office of the Deputy Governor	11100100200	50,000,000.00	50,000,000.00	23,604,000.00	0.00	0.00	62,590,000.00		
	Office of the Executive Governor	11100100100	1,100,000,000.00	1,100,000,000.00	1,000,000,000.00	0.00	0.00	890,532,200.00		
	Office of the Head of Services	12500100100	700,000.00	700,000.00	1,200,000.00	0.00	0.00	1,085,000.00		
	Office of the Secretary to the State Government	16100100100	63,381,220.00	710,000,000.00	256,900,000.00	0.00	646,618,780.00	390,326,499.00		
	Office of the Surveyor-General	26000200100	230,000.00	250,000.00	231,000.00	0.00	20,000.00	0.00		
	Revenue Appeal Commission	22000800200	0.00	0.00	1,000,000.00	0.00	0.00	0.00		
	Secondary Education Board	51705100000	3,152,000.00	5,000,000.00	3,200,000.00	0.00	1,848,000.00	85,000.00		
	State Civil Service Commission	14700100100	136,760.00	300,000.00	1,000,000.00	0.00	163,240.00	733,700.00		
	State Hospital Management Board		150,000.00	150,000.00	2,000,000.00	0.00	0.00	0.00		
	State Sports Council	53905100100	200,000.00	300,000.00	400,000.00	0.00	100,000.00	60,000.00		
	Ministry of Capital City and Urban Development		2,268,000.00	2,500,000.00	2,326,000.00	0.00	232,000.00	1,888,000.00		
	School of Nursing and Midwifery, Uburu		0.00	1,850,000.00	800,000.00	0.00	1,850,000.00	0.00		
	David Umahi Federal University of Med Sciences		0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00		
	Ebonyi State Primary Health Care Development		0.00		1,000,000.00	0.00	0.00	0.00		
	Aeronautic University, Ezza		0.00		20,000,000.00	0.00	0.00	0.00		
	ICT University, Izzi		0.00		20,000,000.00	0.00	0.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	<b>Total Transport and Travels</b>		<b>1,376,788,805.76</b>	<b>2,127,987,000.00</b>	<b>1,567,083,000.00</b>	<b>0.00</b>	<b>751,198,194.24</b>	<b>1,582,767,145.74</b>		
B	<b>Utilities - General</b>									
	Ebonyi State Health Insurance Agency		0.00	100,000.00	1,400,000.00	0.00	100,000.00			
	Board of Internal Revenue		200,000.00	200,000.00	940,000.00	0.00	0.00			
	Ebonyi State House of Assembly	11200300100	7,000,000.00	7,000,000.00	12,000,000.00	0.00	0.00	0.00		
	State Civil Service Commission	14700100100	288,400.00	350,000.00	250,000.00	0.00	61,600.00	15,000.00		
	Ministry of Commerce and Industry	22200100100	0.00	50,000.00	300,000.00	0.00	50,000.00	94,000.00		
	Ministry of Infrastructural Development for Concessions	26700100100	0.00	50,000.00	200,000.00	0.00	50,000.00	0.00		
	Ministry of Business Development	26800100100	0.00	0.00	110,000.00	0.00	0.00	0.00		
	Ministry of Market Development and Management	26900100100	0.00	50,000.00	100,000.00	0.00	50,000.00	1,500.00		
	Ministry of Land and Survey	26000100100	120,000.00	150,000.00	200,000.00	0.00	30,000.00	210,000.00		
	Ebonyi State Judiciary High Court	31805100100	1,144,300.00	15,000,000.00	17,000,000.00	0.00	13,855,700.00	284,400.00		
	Ebonyi State Library Board	51700800100	0.00	10,000.00	10,000.00	0.00	10,000.00	2,000.00		
	Agency For Mass Literacy	51701000100	0.00	0.00		0.00	0.00	10,000.00		
	Ebonyi State Council on Public Procurement		50,000.00	100,000.00	100,000.00	0.00	50,000.00	0.00		
	Ebonyi State University	51702100100	0.00	40,500,000.00	93,340,000.00	0.00	40,500,000.00	0.00		
	Liason office Abuja	16102100200	4,000,000.00	4,000,000.00	3,400,000.00	0.00	0.00	266,000.00		
	Liason office Lagos	16102100100	50,000.00	200,000.00	600,000.00	0.00	150,000.00	0.00		
	Ministry of Budget & Planning		0.00	0.00	50,000.00	0.00	0.00	0.00		
	Ministry of Finance and Economic Development	22000100100	464,400.00	600,000.00	1,050,000.00	0.00	135,600.00	227,000.00		
	Ministry of Information and State Orientation	12300100100	0.00	0.00	50,000.00	0.00	0.00	51,700.00		
	Ministry of Justice	32600100100	0.00	0.00	20,000.00	0.00	0.00	0.00		
	Office of the Accountant General	22000700100	500,000.00	500,000.00	500,000.00	0.00	0.00	6,795,000.00		
	Office of the Auditor General	14000100100	155,000.00	350,000.00	660,000.00	0.00	195,000.00	200,000.00		
	Office of the Deputy Governor	11100100200	0.00	0.00	666,000.00	0.00	0.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Office of the Executive Governor	11100100100	7,000,000.00	7,000,000.00	16,000,000.00	0.00	0.00	14,513,450.00		
	Exam Development Centre	51700900100	-	80,000.00	70,000.00	0.00	80,000.00			
	Ebonyi State Broadcasting Cooperation (EBBC)		-	0.00	6,922,000.00	0.00	0.00			
	Revenue Appeal Commission	22000800200	-	0.00	1,000,000.00	0.00	0.00			
	Ministry of Trade Investments		0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Local Government and Chietaincy Matters		0.00	0.00	0.00	0.00	0.00	635,000.00		
	School of Nursing and Midwifery, Uburu		-		400,000.00	0.00	0.00			
	Secondary Education Board		158,000.00	400,000.00	1,200,000.00	0.00	242,000.00	192,000.00		
	<b>Total Utility</b>		<b>21,130,100.00</b>	<b>76,740,000.00</b>	<b>158,588,000.00</b>	<b>0.00</b>	<b>55,609,900.00</b>	<b>23,497,050.00</b>		
C	<b>Materials and Supplies - General</b>									
	State Hospital Management Board		60,000.00	200,000.00	1,000,000.00	0.00	140,000.00	20,000.00		
	Admin. and General Service	16100500100	25,000.00	50,000.00	100,000.00	0.00	25,000.00	100,000.00		
	Board of Internal Revenue	22000800100	1,035,000.00	1,390,000.00	3,300,000.00	0.00	355,000.00	2,550,700.00		
	Customary Court of Appeal	31805200100	11,500,000.00	11,500,000.00	12,720,000.00	0.00	0.00	10,996,000.00		
	Department of Economic Affairs	16100200100	50,000.00	100,000.00	100,000.00	0.00	50,000.00	50,000.00		
	Political and Social Services Department (PSSD)		80,000.00	150,000.00	100,000.00	0.00	70,000.00	0.00		
	Department of Executive Council Matters (EXCO)	16100300100	250,000.00	1,000,000.00	200,000.00	0.00	750,000.00	146,000.00		
	Department of Political Affairs	16100700100	0.00	0.00	0.00	0.00	0.00	50,000.00		
	Ebonyi State Health Insurance Agency		0.00	200,000.00	1,540,000.00		200,000.00	0.00		
	Ebonyi State Scholarship Board	52110200100	60,000.00	60,000.00	180,000.00	0.00	0.00	45,000.00		
	Ebonyi State College of Education	51701900100	0.00		2,000,000.00	0.00	0.00	0.00		
	Ebonyi State Newspaper and Publishing Corporation	12305500100	159,000.00	180,000.00	400,000.00	0.00	21,000.00	229,600.00		



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Broadcasting Corporation (EBBC)		0.00		3,500,000.00			0.00		
	Ebonyi State Agricultural Development Programme	21510200100	0.00	100,000.00	300,000.00		0.00	100,000.00	0.00	
	Ebonyi State Council For Arts and Culture	23600400100	50,000.00	100,000.00	180,000.00		0.00	50,000.00	10,000.00	
	Ministry of Market Development and Management	26900100100	280,000.00	280,000.00	1,300,000.00		0.00	0.00	428,000.00	
	Ministry of Trade and Investment	27300100100	357,780.00	2,200,000.00	350,000.00		0.00	1,842,220.00	273,150.00	
	Ebonyi State Investment and Company LTD	27300300100	0.00	150,000.00	125,000.00		0.00	150,000.00	20,000.00	
	Ministry of Capital City Development	46300100100	700,000.00	700,000.00	700,000.00		0.00	0.00	0.00	
	Ebonyi State Sports Council	53905100100	0.00	100,000.00	300,000.00		0.00	100,000.00	0.00	
	Ebonyi State Libraray Board	51700800100	0.00	20,000.00	240,000.00		0.00	20,000.00	35,650.00	
	Agency For Mass Literacy	51701000100	25,000.00	60,000.00	200,000.00		0.00	35,000.00	30,000.00	
	Ebonyi Building Materal Limited	22200400100	-	0.00	680,000.00			0.00		
	Ministry of Local Gov. Chief. Matters & Rural Dev.	55100100100	130,000.00	400,000.00	400,000.00		0.00	270,000.00	20,000.00	
	Ebonyi State Council on Public Procurments		600,000.00	700,000.00	550,000.00		0.00	100,000.00	530,600.00	
	Ebonyi State House of Assembly	11200300100	73,000,000.00	73,000,000.00	86,000,000.00		0.00	0.00	20,944,800.00	
	Ebonyi State House of Assembly Service Commission	11200400100	1,583,333.34	2,000,000.00	1,300,000.00		0.00	416,666.66	1,366,666.68	
	Ebonyi State Independent Electoral Commission	14800100100	0.00	790,000.00	400,000.00		0.00	790,000.00	481,000.00	
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	-	0.00	150,000.00			0.00	0.00	
	Ebonyi State School of Nursing	52110400100	0.00	1,650,000.00	2,600,000.00		0.00	1,650,000.00	7,912,717.00	
	Ebonyi State University	51702100100	0.00	76,000,000.00	87,750,000.00		0.00	76,000,000.00	0.00	
	Examinations Development Centre	51700900100	40,000.00	75,000.00	220,000.00		0.00	35,000.00	0.00	
	Fiscal Responsibility Commission	25000100100	0.00	0.00	600,000.00		0.00	0.00	100,000.00	

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Government Printing Press	12301300100	100,000.00	100,000.00	250,000.00	0.00	0.00	61,910.00		
	High Court of Justice	31805100100	28,700,000.00	28,700,000.00	33,500,000.00	0.00	0.00	57,180,600.01		
	Judicial Service Commission	31801100100	1,305,000.00	1,400,000.00	3,500,000.00	0.00	95,000.00	0.00		
	Liason office Abuja	16102100200	18,000,000.00	23,100,000.00	4,200,000.00	0.00	5,100,000.00	418,000.00		
	Liason office Lagos	16102100100	180,000.00	400,000.00	1,300,000.00	0.00	220,000.00	0.00		
	Local Government Civil Service Commission	14700200100	0.00	300,000.00	680,000.00	0.00	300,000.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	900,000.00	900,000.00	2,000,000.00	0.00	0.00	676,500.00		
	Ministry of Budget & Planning		0.00	650,000.00	1,500,000.00	0.00	650,000.00	0.00		
	Ministry of Business Development	26800100100	150,000.00	150,000.00	800,000.00	0.00	0.00	423,000.00		
	Ministry of Commerce and Industry	22200100100	370,000.00	500,000.00	1,000,000.00	0.00	130,000.00	519,200.00		
	Ministry of Culture and Tourism	23600100100	100,000.00	200,000.00	500,000.00	0.00	100,000.00	600,000.00		
	Ministry of Education	51700100100	631,800.00	800,000.00	700,000.00	0.00	168,200.00	334,800.00		
	Ministry of Enviroment	53500100100	1,600,000.00	1,900,000.00	1,500,000.00	0.00	300,000.00	300,000.00		
	Ministry of Finance and Economic Development	22000100100	8,782,800.00	9,500,000.00	7,790,000.00	0.00	717,200.00	2,236,975.00		
	Ministry of Health	52100100100	300,000.00	300,000.00	400,000.00	0.00	0.00	294,000.00		
	Ministry of Housing & Urban Development	26200100100	450,000.00	450,000.00	600,000.00	0.00	0.00	788,800.00		
	Ministry of Infrastructural Development For Concession	26700100100	400,000.00	400,000.00	200,000.00	0.00	0.00	279,350.00		
	Ministry of Human Capital	22700100100	625,000.00	900,000.00	200,000.00	0.00	275,000.00	186,850.00		
	Ministry of Information and State Orientation	12300100100	500,000.00	500,000.00	600,000.00	0.00	0.00	360,000.00		
	Ministry of Internal Security	16400100100	1,200,000.00	1,200,000.00	1,500,000.00	0.00	0.00	800,000.00		
	Ministry of Justice	32600100100	500,000.00	500,000.00	1,210,000.00	0.00	0.00	1,424,500.00		
	Ministry of Land and Survey	26000100100	257,000.00	400,000.00	300,000.00	0.00	143,000.00	110,000.00		
	Ministry of Power	26100300100	700,000.00	700,000.00	600,000.00	0.00	0.00	487,366.67		
	Ministry of Project Monitoring	26600100100	600,000.00	600,000.00	600,000.00	0.00	0.00	441,500.00		
	Ministry of Solid Minerals	27200100100	263,000.00	350,000.00	270,000.00	0.00	87,000.00	330,000.00		
	Ministry of Water Resouces	25200100100	335,000.00	350,000.00	400,000.00	0.00	15,000.00	591,500.00		
	Ministry of Women Affairs and Social Development	51400100100	250,000.00	250,000.00	400,000.00	0.00	0.00	318,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ministry of Works and Transports	23400100100	400,000.00	400,000.00	1,300,000.00	0.00	0.00	470,000.00		
	Ministry of Youth and Sports	53900100100	900,000.00	900,000.00	900,000.00	0.00	0.00	675,600.00		
	Office of the Accountant General	22000700100	29,033,990.00	58,500,000.00	31,500,000.00	0.00	29,466,010.00	40,955,400.00		
	Office of the Auditor General	14000100100	5,857,800.00	6,445,000.00	9,860,000.00	0.00	587,200.00	200,000.00		
	Office of the Deputy Governor	11100100200	9,573,000.00	17,000,000.00	9,530,000.00	0.00	7,427,000.00	7,319,895.00		
	Office of the Executive Governor	11100100100	21,200,000.00	21,200,000.00	7,200,000.00	0.00	0.00	12,188,087.50		
	Office of the Head of Services	12500100100	400,000.00	400,000.00	300,000.00	0.00	0.00	150,000.00		
	Ebonyi State Emergency Management Agency	11100800100	100,000.00	100,000.00	800,000.00	0.00	0.00	23,900.00		
	Office of the Secretary to the State Government	16100100100	1,600,000.00	1,600,000.00	1,500,000.00	0.00	0.00	1,110,000.00		
	Office of the Surveyor-General	26000200100	400,000.00	400,000.00	200,000.00	0.00	0.00	102,000.00		
	Secondary Education Board	51705100000	1,258,200.00	2,100,000.00	2,000,000.00	0.00	841,800.00	349,400.00		
	State Civil Service Commission	14700100100	67,000.00	300,000.00	350,000.00	0.00	233,000.00	35,000.00		
	Revenue Appeal Commission	22000800200	0.00	0.00	1,200,000.00	0.00	0.00	0.00		
	Ebonyi State Primary Health Care Development		0.00	0.00	1,100,000.00	0.00	0.00	0.00		
	NEWMAP		0.00	0.00	0.00	0.00	0.00	13,000,000.00		
	<b>Total Materials and Supplies</b>		<b>227,974,703.34</b>	<b>358,000,000.00</b>	<b>343,725,000.00</b>	<b>0.00</b>	<b>130,025,296.66</b>	<b>192,082,017.86</b>		
	<b>Maintenance Services - General</b>									
D	State Hospital Management Board	52110200100	60,000.00	150,000.00	1,500,000.00	0.00	90,000.00	20,000.00		
	Admin. and General Service	16100500100	80,000.00	80,000.00	130,000.00	0.00	0.00	65,000.00		
	Board of Internal Revenue	22000800100	44,500.00	800,000.00	2,800,000.00	0.00	755,500.00	636,480.00		
	Customary Court of Appeal	31805200100	7,531,660.00	10,000,000.00	8,000,000.00	0.00	2,468,340.00	14,111,000.00		
	Department of Economic Affairs	16100200100	75,000.00	100,000.00	130,000.00	0.00	25,000.00	95,000.00		
	Department of Executive Council Matters (EXCO)	16100300100	450,000.00	2,516,750.00	220,000.00	0.00	2,066,750.00	196,000.00		
	Department of Political Affairs	16100700100	200,000.00	200,000.00	150,000.00	0.00	0.00	145,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State College of Education	51701900100	0.00		450,000.00	0.00	0.00	0.00		
	Ebonyi State Council on Public Procurments		100,000.00	100,000.00	540,000.00	0.00	0.00	179,200.00		
	Ebonyi State Newspaper and Publishing Corporation	12305500100	95,000.00	100,000.00	220,000.00	0.00	5,000.00	109,300.00		
	Ebonyi State Agric Dev. Programe	21510200100	50,000.00	300,000.00	800,000.00	0.00	250,000.00	0.00		
	Ebonyi State Health Insurance Agency		0.00	150,000.00	1,100,000.00		150,000.00	0.00		
	Ebonyi State Emergency Management Agency	11100800100	535,000.00	638,000.00	650,000.00	0.00	103,000.00	173,000.00		
	Ebonyi State House of Assembly	11200300100	37,000,000.00	37,000,000.00	50,000,000.00	0.00	0.00	1,825,500.00		
	Ebonyi State House of Assembly Service Commission	11200400100	1,183,333.34	1,500,000.00	1,600,000.00	0.00	316,666.66	1,164,666.68		
	Ebonyi State Independent Electoral Commission	14800100100	1,300,000.00	1,300,000.00	1,150,000.00	0.00	0.00	386,500.00		
	Exam Development Centre	51700900100	0.00	0.00	100,000.00	0.00	0.00	0.00		
	Ebonyi State Broadcasting Coorpaton (EBBC)		0.00	0.00	4,470,000.00	0.00	0.00	0.00		
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	350,000.00	0.00	0.00	0.00		
	Ebonyi State Scholarship Board	51705600100	0.00	30,000.00	130,000.00	0.00	30,000.00	0.00		
	Ebonyi State University	51702100100	0.00	27,000,000.00	58,000,000.00	0.00	27,000,000.00	0.00		
	Ebonyi State Council for Arts and Culture	23600400100	50,000.00	100,000.00	560,000.00	0.00	50,000.00	10,000.00		
	Ebonyi State Investment and Property Ltd	27300300100	0.00		425,000.00	0.00	0.00	190,000.00		
	Ebonyi State Library Board	51700800100	0.00	10,000.00	160,000.00	0.00	10,000.00	0.00		
	Agency For Mass Literacy	51701000100	50,000.00	60,000.00	250,000.00	0.00	10,000.00	60,000.00		
	Fiscal Responsibility Commission	25000100100	100,000.00	200,000.00	1,000,000.00	0.00	100,000.00	100,000.00		
	Government Printing Press	12301300100	0.00	50,000.00	300,000.00	0.00	50,000.00	0.00		
	High Court of Justice	31805100100	29,000,000.00	29,000,000.00	39,000,000.00	0.00	0.00	51,196,833.35		
	Judicial Service Commission	31801100100	1,550,000.00	1,550,000.00	5,000,000.00	0.00	0.00	0.00		
	Liason office Abuja	16102100200	18,000,000.00	20,200,000.00	8,500,000.00	0.00	2,200,000.00	1,150,000.00		
	Liason office Lagos	16102100100	1,600,000.00	2,550,000.00	2,100,000.00	0.00	950,000.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Local Government Civil Service Commission	14700200100	0.00	50,000.00	700,000.00	0.00	50,000.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	700,000.00	700,000.00	2,500,000.00	0.00	0.00	713,500.00		
	Ministry of Budget & Planning		197,000.00	197,000.00	650,000.00	0.00	0.00	0.00		
	Ministry of Business Development	26800100100	100,000.00	150,000.00	900,000.00	0.00	50,000.00	653,000.00		
	Ministry of Commerce and Industry	22200100100	0.00	250,000.00	900,000.00	0.00	250,000.00	334,200.00		
	Ministry of Culture and Tourism	23600100100	0.00	0.00	1,200,000.00	0.00	0.00	450,000.00		
	Ministry of Market Development & Mgt	26900100100	100,000.00	550,000.00	665,000.00	0.00	450,000.00	563,500.00		
	Ministry of Education	51700100100	534,200.00	1,550,000.00	1,700,000.00	0.00	1,015,800.00	1,058,900.00		
	Ministry of Environment	53500100100	1,400,000.00	1,400,000.00	940,000.00	0.00	0.00	900,000.00		
	Ministry of Finance and Economic Development	22000100100	1,518,800.00	2,500,000.00	5,050,000.00	0.00	981,200.00	2,589,500.00		
	Ministry of Health	52100100100	350,000.00	350,000.00	1,200,000.00	0.00	0.00	230,000.00		
	Ministry of Housing & Urban Development	26200100100	300,000.00	300,000.00	700,000.00	0.00	0.00	381,200.00		
	Ministry of Human Capital	22700100100	1,000,000.00	1,000,000.00	250,000.00	0.00	0.00	50,000.00		
	Ministry of Information and State Orientation	12300100100	650,000.00	650,000.00	70,850,000.00	0.00	0.00	415,500.00		
	Ministry of Infrastructure	26700100100	215,000.00	450,000.00	1,300,000.00	0.00	235,000.00	100,000.00		
	Ministry of Internal Security	16400100100	500,000.00	946,000.00	4,796,000.00	0.00	446,000.00	400,000.00		
	Ministry of Power	26100300100	400,000.00	500,000.00	960,000.00	0.00	100,000.00	979,300.00		
	Ministry of Justice	32600100100	48,000.00	380,000.00	700,000.00	0.00	332,000.00	828,000.00		
	Ministry of Land and Survey	26000100100	321,000.00	350,000.00	650,000.00	0.00	29,000.00	570,500.00		
	Ministry of Local Government and Chieftaincy Matters	55100100100	410,000.00	410,000.00	1,200,000.00	0.00	0.00	620,000.00		
	Ministry of Project Monitoring	26600100100	400,000.00	400,000.00	770,000.00	0.00	0.00	1,585,000.00		
	Ministry of Solid Minerals	27200100100	280,000.00	420,000.00	450,000.00	0.00	140,000.00	535,000.00		
	Ministry of Water Resources	25200100100	565,000.00	780,000.00	930,000.00	0.00	215,000.00	398,000.00		
	Ministry of Women Affairs and Social Development	51400100100	615,000.00	700,000.00	600,000.00	0.00	85,000.00	416,000.00		
	Ministry of Works and Transports	23400100100	364,000.00	530,000.00	1,600,000.00	0.00	166,000.00	406,000.00		
	Ministry of Youth and Sports	53900100100	300,000.00	350,000.00	650,000.00	0.00	50,000.00	258,000.00		

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS										
Note	Details	NCOA Codes	Ref. Note							
	Office of the Accountant General	22000700100	2,855,990.00	3,000,000.00	3,300,000.00	0.00	144,010.00	30,094,650.00		
	Office of the Auditor General	14000100100	208,500.00	1,050,000.00	10,500,000.00	0.00	841,500.00	200,000.00		
	Office of the Deputy Governor	11100100200	32,500,000.00	32,500,000.00	37,300,000.00	0.00	0.00	29,368,411.00		
	Office of the Executive Governor	11100100100	520,543,762.13	888,000,000.00	850,500,000.00	0.00	367,456,237.87	390,895,149.32		
	Office of the Head of Services	12500100100	400,000.00	400,000.00	850,000.00	0.00	0.00	460,000.00		
	Office of the Secretary to the State Government	16100100100	7,736,250.00	8,100,000.00	8,500,000.00	0.00	363,750.00	8,041,000.00		
	Office of the Surveyor-General		579,000.00	750,000.00	550,000.00	0.00	171,000.00	405,000.00		
	Secondary Education Board	51705100000	4,333,750.00	6,300,000.00	3,300,000.00	0.00	1,966,250.00	584,650.00		
	State Civil Service Commission	14700100100	417,800.00	750,000.00	600,000.00	0.00	332,200.00	224,700.00		
	State Sports Council	53905100100	0.00	50,000.00	90,000.00	0.00	50,000.00	65,000.00		
	Ebonyi Building Material Limited	22200400100	0.00	0.00	700,000.00	0.00	0.00	0.00		
	Revenue Appeal Commission	22000800200	0.00	0.00	400,000.00	0.00	0.00	0.00		
	Ebonyi State Primary Health Care Development		0.00	0.00	1,890,000.00	0.00	0.00	0.00		
	Ministry of Trade Investments		372,980.00	650,000.00	675,000.00	0.00	277,020.00	972,600.00		
	School of Nursing and Midwifery, Uburu		0.00	1,700,000.00	850,000.00	0.00	1,700,000.00	9,359,780.00		
	Ministry of Capital City and Urban Development		940,750.00	1,000,000.00	1,750,000.00	0.00	59,250.00	1,172,000.00		
	NEWMAP		0.00	0.00	0.00	0.00	0.00	6,983,000.00		
	<b>Total Maintenance Services</b>		<b>681,211,275.47</b>	<b>1,095,797,750.00</b>	<b>1,214,351,000.00</b>	<b>0.00</b>	<b>414,586,474.53</b>	<b>566,074,520.35</b>		
E	<b>TRAINING AND CAPACITY BUILDING</b>									
	Customary Court of Appeal	31805200100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ebonyi State Internal Revenue Board	22000800100	0.00	0.00	1,000,000.00	0.00	0.00	0.00		
	Ebonyi State College of Education	51701900100	0.00	2,000,000.00	200,000.00	0.00	2,000,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	100,000,000.00	100,000,000.00	65,000,000.00	0.00	0.00	2,651,000.00		
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	1,000,000.00	0.00	0.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00	2,940,000.00		
	Ebonyi State Emergency Management Agency	11100800100	0.00	0.00	200,000.00	0.00	0.00	0.00		
	Ebonyi State Newspaper & Publishing Corporation	12305500100	0.00	0.00	50,000.00	0.00	0.00	0.00		
	Ebonyi State Health Insurance Agency		0.00	0.00	700,000.00	0.00	0.00	0.00		
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	0.00	0.00	0.00	50,000.00		
	Ebonyi State University	51702100100	0.00	0.00	7,500,000.00	0.00	0.00	0.00		
	Fiscal Responsibility Commission	25000100100	0.00		200,000.00	0.00	0.00	0.00		
	High Court of Justice	31805100100	3,146,832.67	16,000,000.00	12,000,000.00	0.00	12,853,167.33	0.00		
	Liason office Abuja	16102100200	0.00	0.00	500,000.00	0.00	0.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	0.00		500,000.00	0.00	0.00	0.00		
	Ministry of Commerce and Industry	22200100100	0.00		1,340,000.00	0.00	0.00	150,000.00		
	Ministry of Education	51700100100	194,300.00	194,300.00	150,000.00	0.00	0.00	0.00		
	Ministry of Environment	53500100100	0.00		300,000.00	0.00	0.00	0.00		
	Ministry of Health	52100100100	500,000.00	500,000.00	2,000,000.00	0.00	0.00	604,000.00		
	Ministry of Infrastructure	26700100100	0.00		200,000.00	0.00	0.00	0.00		
	Ministry of Information and State Orientation	12300100100	0.00		200,000.00	0.00	0.00	0.00		
	Ministry of Finance and Economic Development	22000100100	0.00	0.00	1,000,000.00	0.00	0.00	0.00		
	Ministry of Human Capital Dev. & Monitoring	22700100100	1,060,000.00	3,500,000.00	1,500,000.00	0.00	2,440,000.00	3,222,000.00		
	Ministry of Business Development	26800100100	0.00	0.00	300,000.00	0.00	0.00	0.00		
	Ministry of Local Government, Chief Matters & Rural Dev.	55100100100	0.00	0.00	0.00	0.00	0.00	100,000.00		
	Ministry of Justice	32600100100	0.00	0.00	0.00	0.00	0.00	1,553,000.00		
	Office of the Auditor General	14000100100	3,980,000.00	4,000,000.00	8,000,000.00	0.00	20,000.00	0.00		
	Office of the Deputy Governor	11100100200	0.00	0.00	1,000,000.00	0.00	0.00	0.00		
	Office of the Executive Governor	11100100100	0.00	0.00	500,000.00	0.00	0.00	0.00		
	Office of the Accountant General	22000700100	1,600,600.00	1,700,000.00	2,500,000.00	0.00	99,400.00	8,675,500.00		
	Office of the Surveyor General	26000200100	0.00	0.00	50,000.00	0.00	0.00	0.00		

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS									
Note	Details	NCOA Codes	Ref. Note						
	Ministry of Trade Investments		0.00	0.00	500,000.00	0.00	0.00	0.00	
	Ebonyi Hospital Management Board		0.00	0.00	1,000,000.00	0.00	0.00	0.00	
	School of Nursing and Midwifery, Uburu		0.00	0.00	496,000.00	0.00	0.00	0.00	
	Ebonyi State Primary Health Care Development		0.00	0.00	1,000,000.00	0.00	0.00	0.00	
	Ebonyi State Broadcasting Cooperation (EBBC)		0.00	0.00	1,200,000.00	0.00	0.00	0.00	
	<b>Total Training and Capacity Building</b>		<b>110,481,732.67</b>	<b>128,894,300.00</b>	<b>113,086,000.00</b>	<b>0.00</b>	<b>18,412,567.33</b>	<b>19,945,500.00</b>	
F	<b>SECURITY AND SAFETY SERVICES</b>								
	Ebonyi State College of Education	51701900100	0.00	80,500.00	220,000.00	0.00	80,500.00	0.00	
	Board of Internal Revenue		30,000.00	50,000.00	100,000.00	0.00	20,000.00		
	Ebonyi State House of Assembly	11200300100	61,200,000.00	79,500,000.00	82,000,000.00	0.00	18,300,000.00	105,500,000.00	
	Ebonyi State Emergency Mgt Agency(SEMA)	11100800100	0.00	50,000.00	100,000.00	0.00	50,000.00	337,000.00	
	Ebonyi State Broadcasting Commission	12300300100	0.00	0.00	2,800,000.00	0.00	0.00	0.00	
	Ebonyi State Primary Health Care Development		0.00	0.00	200,000.00	0.00	0.00	0.00	
	Ebonyi State Civil Service Commission	14700100100	0.00	50,000.00	100,000.00	0.00	50,000.00	66,000.00	
	Ebonyi State Agric Dev. Programme	21510200100	0.00		100,000.00	0.00	0.00	0.00	
	Ebonyi State Sports Council	53905100100	50,000.00	120,000.00	200,000.00	0.00	70,000.00	35,000.00	
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	1,000,000.00	0.00	0.00	0.00	
	Ebonyi State Independent Electoral Commission	14800100100	1,019,500.00	1,100,000.00	200,000.00	0.00	80,500.00	1,906,500.00	
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	50,000.00	0.00	0.00	0.00	
	Exam Development Centre	51700900100	0.00	0.00	20,000.00	0.00	0.00	0.00	
	Ebonyi State University	51702100100	0.00	50,000,000.00	146,500,000.00	0.00	50,000,000.00	0.00	



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	King David Gifted Children	51702622400	0.00	0.00	0.00	0.00	0.00	44,555,632.00		
	High Court of Justice	31805100100	3,500,000.00	3,500,000.00	12,000,000.00	0.00	0.00	18,537,400.00		
	Liason office Abuja	16102100200	0.00	400,000.00	800,000.00	0.00	400,000.00	0.00		
	Liason office Lagos	16102100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Market Development	26900100100	0.00	0.00	0.00	0.00	0.00	1,000,000.00		
	Ministry of Business Development	26800100100	0.00	0.00	50,000.00	0.00	0.00	0.00		
	Ministry of Commerce and Industry	22200100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Education	51700100100	175,000.00	200,000.00	400,000.00	0.00	25,000.00	65,000.00		
	Ministry of Finance and Economic Development	22000100100	674,000.00	1,250,000.00	2,000,000.00	0.00	576,000.00	1,215,000.00		
	Ministry of Health	52100100100	0.00	50,000.00	100,000.00	0.00	50,000.00	66,000.00		
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	0.00	0.00	0.00	95,000.00		
	Ministry of Internal Security	16400100100	2,297,077,150.00	2,300,050,000.00	2,000,100,000.00	0.00	2,972,850.00	2,481,302,095.00		
	Ministry of Land Survey and Housing	26000100100	0.00	50,000.00	150,000.00	0.00	50,000.00	145,000.00		
	Ministry of Project Monitoring	26600100100	40,000.00	100,000.00	100,000.00	0.00	60,000.00	50,000.00		
	Ministry of Works and Transports	23400100100	240,000.00	350,000.00	250,000.00	0.00	110,000.00	0.00		
	Ministry of Youth and Sports	53900100100	50,000.00	50,000.00	100,000.00	0.00	0.00	0.00		
	Office of the Accountant General	22000700100	900,000.00	900,000.00	1,200,000.00	0.00	0.00	755,000.00		
	Office of the Auditor General	14000100100	37,500.00	200,000.00	1,000,000.00	0.00	162,500.00	0.00		
	Office of the Deputy Governor	11100100200	4,000,000.00	4,000,000.00	7,000,000.00	0.00	0.00	2,625,000.00		
	Office of the Executive Governor	11100100100	3,707,227,353.00	3,713,000,000.00	3,012,000,000.00	0.00	5,772,647.00	3,228,468,880.00		
	Office of the Secretary to the State Government	16100100100	834,800.00	6,000,000.00	2,300,000.00	0.00	5,165,200.00	0.00		
	Office of the Surveyor-General	26000200100	0.00		60,000.00	0.00	0.00	0.00		
	Secondary Education Board	51705100000	350,000.00	500,000.00	300,000.00	0.00	150,000.00	20,000.00		
	Ebonyi Hospital Management Board		0.00	50,000.00	1,800,000.00	0.00	50,000.00	0.00		
	School of Nursing and Midwifery, Uburu		0.00	100,000.00	200,000.00	0.00	100,000.00	0.00		
	Ministry of Trade Investments		0.00	0.00	90,000.00	0.00	0.00	0.00		
	Ministry of Local Government, Chief Matters & Rural Dev.		0.00	0.00	0.00	0.00	0.00	175,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Library Board		0.00	0.00	50,000.00	0.00	0.00	2,000.00		
	<b>Total Security and Safety Services</b>		<b>6,077,405,303.00</b>	<b>6,161,750,500.00</b>	<b>5,275,690,000.00</b>	<b>0.00</b>	<b>84,345,197.00</b>	<b>5,886,921,507.00</b>		
G	<b>CONSULTING AND PROFESSIONAL SERVICES</b>									
	Ebonyi State College of Education	51701900100	0.00	1,615,750.00	100,000.00	0.00	1,615,750.00	0.00		
	Ebonyi State Emergency Mgt Agency (SEMA)	11100800100	0.00		100,000.00	0.00	0.00	0.00		
	Ebonyi State House of Assembly	11200300100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	900,000.00		
	Ebonyi State Broadcasting Corporation	12300300100	0.00		1,000,000.00	0.00	0.00	0.00		
	Ebonyi State University	51702100100	0.00	5,000,000.00	3,500,000.00	0.00	5,000,000.00	0.00		
	Ebonyi State Judicial Service Commission	31801100100	0.00	0.00	200,000.00	0.00	0.00	0.00		
	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	0.00	16,270,646.44		
	Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	0.00	200,000.00	0.00	0.00	0.00		
	Ministry of Finance and Economic Development		65,000,000.00	65,000,000.00			0.00			
	Ministry of Justice	32600100100	331,391,788.66	350,000,000.00	485,000,000.00	0.00	18,608,211.34	544,262,500.00		
	Office of the Auditor General-State	14000100100	0.00	0.00	0.00	0.00	0.00	200,000.00		
	Office of the Accountant General	22000700100	55,668,629.81	65,000,000.00	605,000,000.00	0.00	9,331,370.19	319,344,327.40		
	Ebonyi State Health Insurance Agency		0.00	0.00	500,000.00	0.00	0.00			
	Office of the Surveyor-General	26000200100	0.00	0.00	45,000.00	0.00	0.00	0.00		
	<b>Total Consulting and Professional Services</b>		<b>452,060,418.47</b>	<b>491,615,750.00</b>	<b>1,100,645,000.00</b>	<b>0.00</b>	<b>39,555,331.53</b>	<b>880,977,473.84</b>		
H	<b>FUEL AND LUBRICANTS</b>									
	Ebonyi State Health Management Board	52110200100	200,000.00	330,000.00	2,000,000.00	0.00	130,000.00	60,000.00		
	Admin and General Service Department	16100500100	10,000.00	20,000.00	20,000.00	0.00	10,000.00	0.00		
	Board of Internal Revenue	22000800100	1,820,020.00	3,000,000.00	7,000,000.00	0.00	1,179,980.00	3,577,865.00		
	Customary Court of Appeal	31805200100	4,600,000.00	4,600,000.00	4,000,000.00	0.00	0.00	4,263,444.48		
	Department of Economic Affairs	16100200100	0.00	0.00	20,000.00	0.00	0.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Department of Executive Council Matters (EXCO)	16100300100	130,000.00	300,000.00	60,000.00	0.00	170,000.00	78,000.00		
	Ebonyi State College of Education	51701900100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ebonyi State Council on Public Procurments		100,000.00	100,000.00	350,000.00	0.00	0.00	125,670.00		
	Ebonyi State Emergency Management Agency	11100800100	100,000.00	550,000.00	360,000.00	0.00	450,000.00	101,596.15		
	Ebonyi State House of Assembly	11200300100	69,000,000.00	69,000,000.00	85,000,000.00	0.00	0.00	170,242,663.94		
	Ebonyi State House of Assembly Service Commission	11200400100	1,083,333.35	1,500,000.00	3,000,000.00	0.00	416,666.65	660,400.00		
	Ebonyi State Independent Electoral Commission	14800100100	1,500,000.00	1,500,000.00	1,000,000.00	0.00	0.00	0.00		
	Ebonyi State Scholarship Board	51705600100	45,000.00	60,000.00	200,000.00	0.00	15,000.00	75,000.00		
	Ebonyi State University	51702100100	0.00	40,000,000.00	71,000,000.00	0.00	40,000,000.00	0.00		
	Ebonyi State Newspaper & Publishing Corporation	12305500100	50,000.00	50,000.00	100,000.00	0.00	0.00	0.00		
	Ebonyi State Agric Dev. Programme	21510200100	50,000.00	50,000.00	700,000.00	0.00	0.00	0.00		
	Ebonyi State Council for Arts and Culture	23600400100	100,000.00	200,000.00	570,000.00	0.00	100,000.00	70,000.00		
	Ebonyi State Ivestment and Property Co. Ltd	27300300100	0.00	250,000.00	250,000.00	0.00	250,000.00	90,000.00		
	Ebonyi State Sports Council	53905100100	0.00	0.00	200,000.00	0.00	0.00	0.00		
	Ebonyi State Library Board	51700800100	0.00	20,000.00	50,000.00	0.00	20,000.00	1,500.00		
	Ebonyi State Agency For Mass Literacy	51701000100	80,000.00	80,000.00	200,000.00	0.00	0.00	40,000.00		
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	440,000.00	0.00	0.00	0.00		
	Ebonyi State Health Insurance Agency		0.00	130,000.00	600,000.00	0.00	130,000.00	0.00		
	Exam Development Centre	51700900100	0.00	20,000.00	100,000.00	0.00	20,000.00	20,000.00		
	Fiscal Responsibility Commission	25000100100	400,000.00	400,000.00	900,000.00	0.00	0.00	200,000.00		
	High Court of Justice	31805100100	12,160,000.00	12,450,000.00	15,000,000.00	0.00	290,000.00	8,510,000.00		
	Judicial Service Commission	31801100100	2,250,000.00	2,250,000.00	8,000,000.00	0.00	0.00	0.00		
	Liason office Abuja	16102100200	18,000,000.00	20,000,000.00	8,000,000.00	0.00	2,000,000.00	880,000.00		
	Liason office Lagos	16102100100	270,000.00	1,000,000.00	1,100,000.00	0.00	730,000.00	0.00		
	Local Government Service Commission	14700200100	600,000.00	750,000.00	300,000.00	0.00	150,000.00	1,100,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ministry of Market Development & Management	26900100100	300,000.00	700,000.00	500,000.00	0.00	400,000.00	524,000.00		
	Ministry of Trade Investments	27300100100	372,000.00	650,000.00	500,000.00	0.00	278,000.00	650,000.00		
	Ministry of Agriculture and Natural Resources	21500100100	600,000.00	600,000.00	1,000,000.00	0.00	0.00	1,430,000.00		
	Ministry of Budget & Planning		0.00	406,000.00	700,000.00	0.00	406,000.00	0.00		
	Ministry of Business Development	26800100100	40,000.00	40,000.00	300,000.00	0.00	0.00	245,000.00		
	Ministry of Commerce and Industry	22200100100	770,000.00	770,000.00	700,000.00	0.00	0.00	338,600.00		
	Ministry of Culture and Tourism	23600100100	750,000.00	1,250,000.00	1,000,000.00	0.00	500,000.00	800,000.00		
	Ministry of Education	51700100100	818,000.00	1,200,000.00	600,000.00	0.00	382,000.00	361,500.00		
	Ministry of Environment	53500100100	800,000.00	800,000.00	400,000.00	0.00	0.00	0.00		
	Ministry of Finance and Economic Development	22000100100	2,200,000.00	2,200,000.00	3,000,000.00	0.00	0.00	1,436,835.00		
	Ministry of Health	52100100100	400,000.00	400,000.00	700,000.00	0.00	0.00	366,000.00		
	Ministry of Housing & Urban Development	26200100100	750,000.00	750,000.00	400,000.00	0.00	0.00	455,000.00		
	Ministry of Human Capital	22700100100	250,000.00	2,000,000.00	150,000.00	0.00	1,750,000.00	33,150.00		
	Ministry of Information and State Orientation	12300100100	1,200,000.00	1,200,000.00	800,000.00	0.00	0.00	1,038,300.00		
	Ministry of Infrastructure	26700100100	800,000.00	800,000.00	850,000.00	0.00	0.00	120,650.00		
	Ministry of Internal Security	16400100100	1,100,000.00	1,100,000.00	2,000,000.00	0.00	0.00	800,000.00		
	Ministry of Justice	32600100100	250,000.00	250,000.00	300,000.00	0.00	0.00	50,000.00		
	Ministry of Land and Survey	26000100100	400,000.00	400,000.00	860,000.00	0.00	0.00	362,114.00		
	Ministry of Local Government and Chieftaincy Matters	55100100100	770,000.00	770,000.00	800,000.00	0.00	0.00	170,000.00		
	Ministry of Power	26100300100	160,000.00	160,000.00	200,000.00	0.00	0.00	0.00		
	Ministry of Project Monitoring	26600100100	445,000.00	550,000.00	600,000.00	0.00	105,000.00	397,500.00		
	Ministry of Solid Minerals	27200100100	287,000.00	600,000.00	500,000.00	0.00	313,000.00	315,000.00		
	Ministry of Water Resources	25200100100	750,000.00	750,000.00	1,100,000.00	0.00	0.00	352,000.00		
	Ministry of Women Affairs and Social Development	51400100100	0.00	150,000.00	250,000.00	0.00	150,000.00	0.00		
	Ministry of Works and Transports	23400100100	639,000.00	710,000.00	900,000.00	0.00	71,000.00	569,000.00		
	Ministry of Youth and Sports	53900100100	300,000.00	500,000.00	500,000.00	0.00	200,000.00	170,400.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Office of the Accountant General	22000700100	3,396,320.00	4,000,000.00	2,800,000.00	0.00	603,680.00	2,920,600.00		
	Office of the Auditor General	14000100100	900,000.00	900,000.00	2,200,000.00	0.00	0.00	0.00		
	Office of the Deputy Governor	11100100200	156,395,800.00	185,000,000.00	200,000,000.00	0.00	28,604,200.00	176,855,374.00		
	Office of the Executive Governor	11100100100	174,759,899.15	300,000,000.00	500,200,000.00	0.00	125,240,100.85	326,654,665.92		
	Office of the Head of Service	12500100100	800,000.00	800,000.00	1,200,000.00	0.00	0.00	950,000.00		
	Office of the Secretary to the State Government	16100100100	2,800,000.00	2,800,000.00	3,000,000.00	0.00	0.00	1,571,000.00		
	Office of the Surveyor-General	26000200100	346,000.00	346,000.00	300,000.00	0.00	0.00	95,000.00		
	Secondary Education Board	51705100000	2,247,950.00	3,300,000.00	2,000,000.00	0.00	1,052,050.00	174,000.00		
	State Civil Service Commission	14700100100	700,000.00	700,000.00	1,000,000.00	0.00	0.00	1,193,600.00		
	Ebonyi State Broadcasting Corporation (EBBC)		0.00	0.00	4,000,000.00	0.00	0.00	0.00		
	Ebonyi Building Material Limited	22200400100	0.00	0.00	300,000.00	0.00	0.00	0.00		
	Revenue Appeal Commission	22000800200	0.00	0.00	400,000.00	0.00	0.00	0.00		
	School of Nursing and Midwifery, Uburu		0.00	1,365,000.00	500,000.00	0.00	1,365,000.00	4,739,780.00		
	Ebonyi State Primary Health Care Development		0.00		800,000.00	0.00	0.00			
	Ministry of Capital City and Urban Development		396,250.00	776,000.00	600,000.00	0.00	379,750.00	384,860.00		
	NEWMAP		0.00	0.00	0.00	0.00	0.00	3,425,100.00		
	<b>Total Fuel and Lubricants</b>		<b>470,441,572.50</b>	<b>678,803,000.00</b>	<b>949,930,000.00</b>	<b>0.00</b>	<b>208,361,427.50</b>	<b>720,045,168.49</b>		
I	<b>FINANCIAL CHARGES</b>									
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	2,000.00	10,000.00	0.00	2,000.00	0.00		
	Ebonyi State Civil Service Commission	14700100100	5,000.00	5,000.00	10,000.00	0.00	0.00	7,000.00		
	Ebonyi State College of Education	51701900100	0.00	0.00	30,000.00	0.00	0.00	0.00		
	Board of Internal Revenue	22000800100	0.00	10,000.00	50,000.00	0.00	10,000.00	0.00		
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	100,000.00	0.00	0.00	0.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Health Insurance Agency		0.00	5,000.00	50,000.00	0.00	5,000.00			
	Ebonyi State University	51702100100	0.00	4,000,000.00	10,000,000.00	0.00	4,000,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	0.00	3,500,000.00	4,000,000.00	0.00	3,500,000.00	0.00		
	Ministry of Health	52100100100	0.00	10,000.00	20,000.00	0.00	10,000.00	0.00		
	Ministry of Education	51700100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Youth and Sports	53900100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Ministry of Market Development & Management	26900100100	0.00	0.00	10,000.00	0.00	0.00	0.00		
	Ministry of Business Development	26800100100	0.00	0.00	10,000.00	0.00	0.00	0.00		
	Ministry of Project Monitoring and Evaluation	26600100100	0.00	0.00	50,000.00	0.00	0.00	0.00		
	Ministry of Water Resources	25200100100	0.00	10,000.00	50,000.00	0.00	10,000.00	0.00		
	Ministry of Culture and Tourism	23600100100	0.00	0.00	10,000.00	0.00	0.00	0.00		
	Ministry of Commerce & Industry	22200100100	0.00	10,000.00	10,000.00	0.00	10,000.00	3,000.00		
	Ministry of Agriculture & Natural Resources	21500100100	0.00	10,000.00	20,000.00	0.00	10,000.00	0.00		
	Ministry of Finance and Economic Development	22000100100	13,448.86	20,000.00	10,000.00	0.00	6,551.14	0.00		
	Ministry of Human Capital	22700100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
	Ministry of Works and Transport	23400100100	0.00	10,000.00	70,000.00	0.00	10,000.00	52,000.00		
	Internal Revenue Board	22000800100	0.00	10,000.00	0.00	0.00	10,000.00	0.00		
	Office of the Accountant General	22000700100	0.00	0.00	100,000.00	0.00	0.00	1,132,039,190.77		
	Office of the State Auditor General	14000100100	0.00	10,000.00	50,000.00	0.00	10,000.00	0.00		
	Office of the Executive Governor	11100100100	100,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00		
	Office of the Secretary to the State Government	16100100100	0.00	0.00	100,000.00	0.00	0.00	0.00		
	Office of the Surveyor General	26000200100	0.00	0.00	10,000.00	0.00	0.00	0.00		
	Ebonyi State Primary Health Care Development		0.00	0.00	10,000.00		0.00			
	Ebonyi State Council for Arts and Culture		0.00	0.00	10,000.00	0.00	0.00	15,000.00		
	<b>Total Financial Charges</b>		<b>118,448.86</b>	<b>7,842,000.00</b>	<b>15,020,000.00</b>	<b>0.00</b>	<b>7,723,551.14</b>	<b>1,132,116,190.77</b>		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
J	<b>Other Overhead Costs</b>									
J.1	<b>Refreshment and Meals</b>									
	Office of the Executive Governor	1100100100	146,237,135.00	250,000,000.00	120,000,000.00	0.00	103,762,865.00			
	Office of the Deputy Governor	1100100200	23,133,800.00	40,000,000.00	27,000,000.00	0.00	16,866,200.00			
	Ebonyi State Emergency Mgt Agency	11100800100	600,000.00	600,000.00	600,000.00	0.00	0.00			
	Office of the Secretary to the State Government	11119100100	300,000.00	300,000.00	200,000.00	0.00	0.00			
	Liason office Abuja	16102100200	0.00		600,000.00	0.00	0.00			
	Ebonyi State House of Assembly	11200300100	40,000,000.00	40,000,000.00	40,000,000.00	0.00	0.00			
	Ebonyi State House of Assembly Service Commission	11200400100	300,000.00	500,000.00	300,000.00	0.00	200,000.00			
	Ministry of Information & Orientation	12300100100	200,000.00	200,000.00	100,000.00	0.00	0.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State Newspapers Publishing Corporation	12305500100	0.00	50,000.00	100,000.00	0.00	50,000.00			
	Office of the Auditor General	14000100100	0.00	200,000.00	1,000,000.00	0.00	200,000.00			
	Local Government Service Commission	14900100100	0.00		100,000.00	0.00	0.00			
	Ebonyi State Independent Electoral Commission	14800100100	500,000.00	500,000.00	150,000.00	0.00	0.00			
	Ministry of Agriculture and Natural Resources	21500100100	50,000.00	50,000.00	200,000.00	0.00	0.00			
	Ministry of Finance and Economic Development	22000100100	100,200.00	300,000.00	500,000.00	0.00	199,800.00			
	Office of the Accountant General	22000700100	400,000.00	400,000.00	200,000.00	0.00	0.00			
	Internal Revenue Services	22000800100	153,480.00	340,000.00	200,000.00	0.00	186,520.00			
	Ebonyi Building Materials	22200400100	0.00		100,000.00	0.00	0.00			
	Ministry of Human Capital Development	22700100100	50,000.00	500,000.00	30,000.00	0.00	450,000.00			
	Ministry of Works and Transport	23400100100	48,000.00	100,000.00	100,000.00	0.00	52,000.00			
	Bureau of Public Procurement		60,000.00	100,000.00	0.00	0.00	40,000.00			
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	40,000.00	0.00	0.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	190,000.00	0.00	0.00			
	Ministry of Land & Survey	26000100100	74,000.00	150,000.00	100,000.00	0.00	76,000.00			
	Ministry of Project Monitoring	26600100100	100,000.00	100,000.00	100,000.00	0.00	0.00			
	Ministry of Market Development & Management	26900100100	200,000.00	300,000.00	300,000.00	0.00	100,000.00			
	Ministry of Solid Minerals Development Communities	27200100100	85,000.00	100,000.00	100,000.00	0.00	15,000.00			
	Ministry of Trade and Investments	27300100100	167,000.00	300,000.00	100,000.00	0.00	133,000.00			
	Judicial Service Commission	31801100100	901,000.00	1,000,000.00	1,000,000.00	0.00	99,000.00			
	State Judiciary High Court of Justice	31805100100	3,500,000.00	3,500,000.00	5,000,000.00	0.00	0.00			
	Customary Court of Appeal	31805200100	0.00	200,000.00	500,000.00	0.00	200,000.00			
	Ministry of Capital City and Urban Development	43700100100	38,000.00	150,000.00	200,000.00	0.00	112,000.00			
	Secondary Education Board		0.00	150,000.00	0.00	0.00	150,000.00			
	Ministry of Women Affairs and Social Development	51400100100	400,000.00	1,000,000.00	1,100,000.00	0.00	600,000.00			
	Ministry of Education	51700100100	0.00		100,000.00	0.00	0.00			
	Ebonyi State Library Board	51700800100	0.00	0.00	50,000.00	0.00	0.00			
	Ebonyi State University	51702100100	0.00	5,000,000.00	12,000,000.00	0.00	5,000,000.00			
	Ebonyi State Scholarship Board	51705600100	0.00		20,000.00	0.00	0.00			
	School of Nursing, Uburu	52110400100	0.00	2,650,000.00	200,000.00	0.00	2,650,000.00			
	Ebonyi State Hospital Management Board	52110200100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	200,000.00	0.00	0.00			
	Ministry of Environment, Grants and Donors	53500100100	0.00	0.00	50,000.00	0.00	0.00			
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	300,000.00	300,000.00	200,000.00	0.00	0.00			
	<b>Total Refreshment and Meals</b>		<b>217,897,615.00</b>	<b>349,040,000.00</b>	<b>213,430,000.00</b>	<b>0.00</b>	<b>131,142,385.00</b>			
J.2	<b>Publicity and Advertisements</b>									
	Office of the Executive Governor	1100100100	10,000,000.00	10,000,000.00	4,000,000.00	0.00	0.00			



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	0.00	300,000.00	0.00	0.00			
	Ebonyi State Bureau of Public Procurement	11101000100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	200,000.00	0.00	0.00			
	Independent Electoral Commission		0.00	100,000.00	0.00	0.00	100,000.00			
	Ministry of Information & Orientation	12300100100	451,070,792.55	800,000,000.00	925,000,000.00	0.00	348,929,207.45			
	Ebonyi State Newspapers Publishing Corporation	12305500100	100,000.00	100,000.00	150,000.00	0.00	0.00			
	Office of the Auditor General	14000100100	0.00	100,000.00	410,000.00	0.00	100,000.00			
	Civil Service Commission	14700100100	70,000.00	100,000.00	50,000.00	0.00	30,000.00			
	Ministry of Internal Security and Border Peace	12400100100	0.00	0.00	200,000.00	0.00	0.00			
	Ministry of Agriculture and Natural Resources	21500100100	0.00	100,000.00	300,000.00	0.00	100,000.00			
	Ministry of Finance and Economic Development	22000100100	250,000.00	500,000.00	500,000.00	0.00	250,000.00			
	Ministry of Budget & Planning	22000300100	0.00	0.00	50,000.00	0.00	0.00			
	Office of the Accountant General	22000700100	40,000.00	200,000.00	100,000.00	0.00	160,000.00			
	Internal Revenue Services	22000800100	0.00	50,000.00	200,000.00	0.00	50,000.00			
	Ministry of Commerce and Industry	22200100100	0.00	50,000.00	100,000.00	0.00	50,000.00			
	Ministry of Human Capital Development	22700100100	50,000.00	300,000.00	100,000.00	0.00	250,000.00			
	Ministry of Works and Transport	23400100100	37,000.00	100,000.00	300,000.00	0.00	63,000.00			
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	50,000.00	0.00	0.00			
	Fiscal Responsibility Commission	25000100100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Project Monitoring	26600100100	25,000.00	100,000.00	50,000.00	0.00	75,000.00			
	Ministry of Business Development	26800100100	0.00	0.00	50,000.00	0.00	0.00			
	Ministry of Market Development & Management	26900100100	0.00	100,000.00	100,000.00	0.00	100,000.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Ministry of Solid Minerals Development Communities	27200100100	0.00	0.00	100,000.00	0.00	0.00		
	Ministry of Trade and Investments	27300100100	0.00	50,000.00	135,000.00	0.00	50,000.00		
	State Judiciary High Court of Justice	31805100100	0.00	500,000.00	2,000,000.00	0.00	500,000.00		
	Ministry of Justice	32600100100	0.00		300,000.00	0.00	0.00		
	Ministry of Capital City and Urban Development	43700100100	150,000.00	150,000.00	200,000.00	0.00	0.00		
	Ministry of Women Affairs and Social Development	51400100100	0.00	100,000.00	50,000.00	0.00	100,000.00		
	Ministry of Education	51700100100	20,000.00	350,000.00	300,000.00	0.00	330,000.00		
	Examination Development Centre	51700900100	0.00	0.00	40,000.00	0.00	0.00		
	Ebonyi State Library Board	51700800100	0.00	0.00	10,000.00	0.00	0.00		
	Ebonyi State College of Education, Ikwo	51701900100	0.00	989,000.00	100,000.00	0.00	989,000.00		
	Ebonyi State University	51702100100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00		
	Secondary Education Board	51705100000	0.00	100,000.00	500,000.00	0.00	100,000.00		
	Ebonyi State Scholarship Board	51705600100	0.00	0.00	100,000.00	0.00	0.00		
	Ministry of Health	52100100100	0.00	200,000.00	200,000.00	0.00	200,000.00		
	Ministry of Enviroment, Grants and Donors		0.00	100,000.00	0.00	0.00	100,000.00		
	School of Nursing, Uburu	52110400100	0.00	0.00	200,000.00	0.00	0.00		
	Ebonyi State Hospital Management Board	52110200100	0.00	0.00	200,000.00	0.00	0.00		
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	100,000.00	0.00	0.00		
	Ebonyi State Health Insurance Agency	52100200100	0.00	50,000.00	400,000.00	0.00	50,000.00		
	Ebonyi State Broadcasting Corporation		0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Transport Corporation		0.00				0.00		
	<b>Total Publicity and Advertisements</b>		<b>461,812,792.55</b>	<b>817,489,000.00</b>	<b>940,445,000.00</b>	<b>0.00</b>	<b>355,676,207.45</b>		
<b>J.3</b>	<b>Medical Expenses</b>								
	Office of the Executive Governor	1100100100	61,140.00	1,000,000.00	10,000,000.00	0.00	938,860.00		
	Office of the Secretary to the State Government	11119100100	132,923,211.00	250,000,000.00	100,000,000.00	0.00	117,076,789.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State House of Assembly	11200300100	20,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00			
	State Judiciary High Court of Justice	31805100100	0.00	11,000,000.00	5,500,000.00	0.00	11,000,000.00			
	Ebonyi State University	51702100100	0.00	2,000,000.00	6,520,000.00	0.00	2,000,000.00			
	<b>Total Medical Expenses</b>		<b>152,984,351.00</b>	<b>284,000,000.00</b>	<b>142,020,000.00</b>	<b>0.00</b>	<b>131,015,649.00</b>			
J.4	<b>Postage and Courier Services</b>									
	Office of the Executive Governor	1100100100	50,000.00	50,000.00	200,000.00	0.00	0.00			
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	0.00	100,000.00	0.00	0.00			
	Ebonyi State Bureau of Public Procurement	11101000100	0.00	0.00	10,000.00	0.00	0.00			
	Executive Council (EXCO) Department	16100300100	0.00	0.00	10,000.00	0.00	0.00			
	Independent Electoral Commission		0.00	10,000.00			10,000.00			
	Liason office Lagos	16102100100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Liason office Abuja	16102100200	0.00	100,000.00	200,000.00	0.00	100,000.00			
	Ebonyi State House of Assembly	11200300100	0.00	500,000.00	500,000.00	0.00	500,000.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	300,000.00	0.00	0.00			
	Office of the Auditor General	14000100100	25,000.00	50,000.00	200,000.00	0.00	25,000.00			
	Local Government Service Commission	14900100100	0.00	0.00	20,000.00	0.00	0.00			
	Ministry of Agriculture and Natural Resources	21500100100	2,000.00	30,000.00	200,000.00	0.00	28,000.00			
	Ministry of Finance and Economic Development	22000100100	80,000.00	80,000.00	100,000.00	0.00	0.00			
	Office of the Accountant General	22000700100	35,000.00	100,000.00	60,000.00	0.00	65,000.00			
	Internal Revenue Services	22000800100	0.00	50,000.00	100,000.00	0.00	50,000.00			
	Ministry of Commerce and Industry	22200100100	0.00	20,000.00	50,000.00	0.00	20,000.00			
	Ebonyi Building Materials	22200400100	0.00	0.00	20,000.00	0.00	0.00			
	Ministry of Human Capital Development	22700100100	0.00	20,000.00	20,000.00	0.00	20,000.00			
	Ministry of Works and Transport	23400100100	22,000.00	50,000.00	100,000.00	0.00	28,000.00			
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	20,000.00	0.00	0.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Examination Development Centre		0.00	5,000.00	0.00	0.00	5,000.00			
	Ministry of Culture and Tourism	23600100100	0.00	10,000.00	30,000.00	0.00	10,000.00			
	Fiscal Responsibility Commission	25000100100	0.00	0.00	50,000.00	0.00	0.00			
	Ministry of Water Resources	25200100100	0.00	10,000.00	20,000.00	0.00	10,000.00			
	Ministry of Project Monitoring	26600100100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Secondary Education Board		0.00	50,000.00	0.00	0.00	50,000.00			
	Ministry of Business Development	26800100100	0.00		50,000.00	0.00	0.00			
	Ministry of Market Development & Management	26900100100	0.00	20,000.00	25,000.00	0.00	20,000.00			
	Ministry of Solid Minerals Development Communities	27200100100	30,000.00	40,000.00	50,000.00	0.00	10,000.00			
	Ministry of Infrastructural Development and Concession		0.00	100,000.00	0.00	0.00	100,000.00			
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.		0.00	10,000.00	0.00	0.00	10,000.00			
	State Judiciary High Court of Justice	31805100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00			
	Customary Court of Appeal	31805200100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Ministry of Justice	32600100100	0.00	20,000.00	20,000.00	0.00	20,000.00			
	Ministry of Capital City and Urban Development	43700100100	0.00	20,000.00	20,000.00	0.00	20,000.00			
	Ebonyi State University	51702100100	0.00	20,000,000.00	25,000,000.00	0.00	20,000,000.00			
	Ministry of Health	52100100100	0.00	20,000.00	30,000.00	0.00	20,000.00			
	School of Nursing, Uburu	52110400100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Ebonyi State Hospital Management Board	52110200100	0.00	20,000.00	100,000.00	0.00	20,000.00			
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00		50,000.00	0.00	0.00			
	Ebonyi State Health Insurance Agency	52100200100	0.00	15,000.00	50,000.00	0.00	15,000.00			
	<b>Total Postage and Courier Services</b>		<b>244,000.00</b>	<b>22,600,000.00</b>	<b>28,905,000.00</b>	<b>0.00</b>	<b>22,356,000.00</b>			
J.5	<b>Welfare Packages</b>									

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Office of the Executive Governor	1100100100	2,030,500.00	5,000,000.00	100,000,000.00	0.00	2,969,500.00			
	Office of the Deputy Governor	1100100200	10,000,000.00	10,000,000.00	14,000,000.00	0.00	0.00			
	Ebonyi State Emergency Mgt Agency	11100800100	50,000.00	50,000.00	200,000.00	0.00	0.00			
	Office of Religious and Welfare Matters	11119100100	680,400,011.25	704,000,000.00	700,000,000.00	0.00	23,599,988.75			
	Office of the Secretary to the State Government	11119100100	9,960,490,862.40	10,000,000,000.00	5,000,000,000.00	0.00	39,509,137.60			
	Liason office Abuja	16102100200	0.00	500,000.00	500,000.00	0.00	500,000.00			
	Ebonyi State House of Assembly	11200300100	15,357,000.00	48,000,000.00	50,000,000.00	0.00	32,643,000.00			
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	200,000.00	0.00	0.00			
	Ministry of Information & Orientation	12300100100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	1,500,000.00	0.00	0.00			
	Government Printing and Stationery Department	12301300100	0.00	0.00	150,000.00	0.00	0.00			
	Office of the Auditor General	14000100100	0.00	300,000.00	500,000.00	0.00	300,000.00			
	Civil Service Commission	14700100100	0.00	0.00	100,000.00	0.00	0.00			
	Local Government Service Commission	14900100100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Agriculture and Natural Resources	21500100100	0.00	300,000.00	500,000.00	0.00	300,000.00			
	Ministry of Finance and Economic Development	22000100100	800,000.00	800,000.00	1,000,000.00	0.00	0.00			
	Office of the Accountant General	22000700100	2,000,000.00	2,000,000.00	300,000.00	0.00	0.00			
	Internal Revenue Services	22000800100	80,000.00	400,000.00	500,000.00	0.00	320,000.00			
	Ministry of Commerce and Industry	22200100100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi Building Materials	22200400100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Human Capital Development	22700100100	1,700,000.00	3,000,000.00	50,000.00	0.00	1,300,000.00			
	Ministry of Works and Transport	23400100100	122,000.00	200,000.00	300,000.00	0.00	78,000.00			
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	100,000.00	0.00	0.00			
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	110,000.00	0.00	0.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Ministry of Project Monitoring	26600100100	30,000.00	200,000.00	230,000.00	0.00	170,000.00		
	Ministry of Business Development	26800100100	0.00	0.00	200,000.00	0.00	0.00		
	Ministry of Market Development & Management	26900100100	0.00	100,000.00	200,000.00	0.00	100,000.00		
	State Judiciary High Court of Justice	31805100100	0.00	3,000,000.00	500,000.00	0.00	3,000,000.00		
	Ministry of Capital City and Urban Development	43700100100	500,000.00	500,000.00	500,000.00	0.00	0.00		
	Ministry of Women Affairs and Social Development	51400100100	400,000.00	400,000.00	900,000.00	0.00	0.00		
	Ministry of Education	51700100100	300,000.00	500,000.00	400,000.00	0.00	200,000.00		
	Ebonyi State Scholarship Board	51705600100	0.00	0.00	50,000.00	0.00	0.00		
	Ministry of Health	52100100100	0.00	0.00	100,000.00	0.00	0.00		
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	200,000.00	0.00	0.00		
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	200,000.00	0.00	0.00		
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	90,000.00	300,000.00	300,000.00	0.00	210,000.00		
	Ministry of Justice		0.00	0.00	0.00	0.00	0.00		
	<b>Total Welfare Packages</b>		<b>10,674,350,373.65</b>	<b>10,779,550,000.00</b>	<b>5,874,390,000.00</b>	<b>0.00</b>	<b>105,199,626.35</b>		
J.6	<b>Donations</b>								
	Office of the Executive Governor	1100100100	0.00	50,000,000.00	100,000.00	0.00	50,000,000.00		
	Office of the Deputy Governor	1100100200	0.00		99,900,000.00	0.00	0.00		
	Office of the Secretary to the State Government	11119100100	6,419,778,085.69	7,000,000,000.00	2,207,000,000.00	0.00	580,221,914.31		
	Ebonyi State House of Assembly	11200300100	78,421,500.00	100,000,000.00	50,000,000.00	0.00	21,578,500.00		
	State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00		
	Ebonyi State University	51702100100	0.00	12,000,000.00	990,000.00	0.00	12,000,000.00		
	Ministry of Health	52100100100	23,022,500.00	38,022,500.00	41,050,000.00	0.00	15,000,000.00		
	Office of the Accountant General		0.00	0.00	0.00	0.00	0.00		
	<b>Total Donations</b>		<b>6,521,222,085.69</b>	<b>7,200,522,500.00</b>	<b>2,399,540,000.00</b>	<b>0.00</b>	<b>679,300,414.31</b>		
J.7	<b>Honorarium and Sitting Allowance</b>								

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Office of the Deputy Governor	1100100200	0.00		100,000.00	0.00	0.00			
	Ebonyi State House of Assembly	11200300100	10,000,000.00	48,000,000.00	62,000,000.00	0.00	38,000,000.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00		1,500,000.00	0.00	0.00			
	Office of the Head of Service	12500100100	0.00		200,000.00	0.00	0.00			
	Civil Service Commission	14700100100	56,000.00	150,000.00	150,000.00	0.00	94,000.00			
	Ministry of Internal Security and Border Peace	12400100100	0.00		200,000.00	0.00	0.00			
	Ministry of Finance and Economic Development	22000100100	206,600.00	400,000.00	2,000,000.00	0.00	193,400.00			
	Ministry of Commerce and Industry	22200100100	0.00		300,000.00	0.00	0.00			
	Ministry of Human Capital Development	22700100100	0.00		70,000.00	0.00	0.00			
	Ministry of Business Development	26800100100	0.00		200,000.00	0.00	0.00			
	State Judiciary High Court of Justice	31805100100	0.00	2,500,000.00	2,000,000.00	0.00	2,500,000.00			
	Ministry of Justice	32600100100	0.00	100,000.00	200,000.00	0.00	100,000.00			
	Ebonyi State University	51702100100	0.00	10,000,000.00	1,500,000.00	0.00	10,000,000.00			
	Ebonyi State Scholarship Board	51705600100	0.00		20,000.00	0.00	0.00			
	Ministry of Health	52100100100	0.00		100,000.00	0.00	0.00			
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00		500,000.00	0.00	0.00			
	Ebonyi State Health Insurance Agency	52100200100	0.00		400,000.00	0.00	0.00			
	<b>Total Honorarium and Sitting Allowance</b>		<b>10,262,600.00</b>	<b>61,150,000.00</b>	<b>71,440,000.00</b>	<b>0.00</b>	<b>50,887,400.00</b>			
J.8	<b>Sporting Activities</b>									
	Office of the Deputy Governor	1100100200	0.00	0.00	2,000,000.00	0.00	0.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	500,000.00	0.00	0.00			
	State Judiciary High Court of Justice	31805100100	423,000.00	500,000.00	500,000.00	0.00	77,000.00			
	Ministry of Education	51700100100	0.00		200,000.00	0.00	0.00			
	Ministry of Youths and Sports	53900100100	0.00	580,000.00	1,030,000.00	0.00	580,000.00			
	School of Nursing, Uburu	52110400100	0.00	0.00	200,000.00	0.00	0.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	<b>Total Sporting Activities</b>		<b>423,000.00</b>	<b>1,080,000.00</b>	<b>4,430,000.00</b>	<b>0.00</b>	<b>657,000.00</b>			
J.9	<b>Annual Budget Expenses and Administration</b>									
	Office of the Executive Governor	1100100100	0.00	500,000.00	200,000.00	0.00	500,000.00			
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	100,000.00	100,000.00	0.00	100,000.00			
	Ebonyi State Bureau of Public Procurement	11101000100	50,000.00	100,000.00	50,000.00	0.00	50,000.00			
	Office of the Secretary to the State Government	11119100100	200,000.00	200,000.00	300,000.00	0.00	0.00			
	Executive Council (EXCO) Department	16100300100	0.00		10,000.00	0.00	0.00			
	Liason office Lagos	16102100100	0.00	100,000.00	50,000.00	0.00	100,000.00			
	Liason office Abuja	16102100200	0.00	200,000.00	400,000.00	0.00	200,000.00			
	Ebonyi State House of Assembly	11200300100	850,000.00	2,500,000.00	2,500,000.00	0.00	1,650,000.00			
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	100,000.00	200,000.00	0.00	100,000.00			
	Ministry of Information & Orientation	12300100100	0.00	100,000.00	200,000.00	0.00	100,000.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00		200,000.00	0.00	0.00			
	Government Printing and Stationery Department	12301300100	78,000.00	100,000.00	150,000.00	0.00	22,000.00			
	Ebonyi State Newspapers Publishing Corporation	12305500100	100,000.00	50,000.00	50,000.00	0.00	-50,000.00			
	Office of the Head of Service	12500100100	100,000.00	100,000.00	100,000.00	0.00	0.00			
	Office of the Auditor General	14000100100	20,000.00	100,000.00	200,000.00	0.00	80,000.00			
	Civil Service Commission	14700100100	100,000.00	100,000.00	100,000.00	0.00	0.00			
	Local Government Service Commission	14900100100	0.00		100,000.00	0.00	0.00			
	Ebonyi State Independent Electoral Commission	14800100100	150,000.00	200,000.00	200,000.00	0.00	50,000.00			
	Ministry of Internal Security and Border Peace	12400100100	0.00	200,000.00	200,000.00	0.00	200,000.00			
	Ministry of Agriculture and Natural Resources	21500100100	0.00	200,000.00	200,000.00	0.00	200,000.00			



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Agric Dev. Programme	21510200100	50,000.00	50,000.00	100,000.00	0.00	0.00			
	Ministry of Finance and Economic Development	22000100100	0.00	150,000.00	500,000.00	0.00	150,000.00			
	Ministry of Budget, Planning, Research & Monitoring	22000300100	0.00	0.00	250,000.00	0.00	0.00			
	Office of the Accountant General	22000700100	245,000.00	500,000.00	200,000.00	0.00	255,000.00			
	Internal Revenue Services	22000800100	0.00	100,000.00	100,000.00	0.00	100,000.00			
	Ministry of Commerce and Industry	22200100100	100,000.00	100,000.00	100,000.00	0.00	0.00			
	Ebonyi Building Materials	22200400100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Human Capital Development	22700100100	150,000.00	460,000.00	150,000.00	0.00	310,000.00			
	Ministry of Works and Transport	23400100100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Culture and Tourism	23600100100	0.00	190,000.00	200,000.00	0.00	190,000.00			
	Fiscal Responsibility Commission	25000100100	0.00	0.00	50,000.00	0.00	0.00			
	Ministry of Water Resources	25200100100	100,000.00	150,000.00	100,000.00	0.00	50,000.00			
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Land & Survey	26000100100	0.00	200,000.00	200,000.00	0.00	200,000.00			
	Office of the Surveyor General	26000200100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Ministry of Power and Energy	23100100100	200,000.00	200,000.00	200,000.00	0.00	0.00			
	Ministry of Housing and Urban Development	25300100100	60,600.00	200,000.00	500,000.00	0.00	139,400.00			
	Ministry of Project Monitoring	26600100100	101,000.00	200,000.00	150,000.00	0.00	99,000.00			
	Ministry of Infrastructure	26700100100	0.00	200,000.00	150,000.00	0.00	200,000.00			
	Ministry of Business Development	26800100100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Solid Minerals		0.00	90,000.00	0.00	0.00	90,000.00			
	Ministry of Market Development & Management	26900100100	100,000.00	100,000.00	100,000.00	0.00	0.00			
	Judicial Service Commission	31801100100	0.00	200,000.00	400,000.00	0.00	200,000.00			

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS									
Note	Details	NCOA Codes	Ref. Note						
	State Judiciary High Court of Justice	31805100100	200,000.00	500,000.00	500,000.00	0.00	300,000.00		
	Customary Court of Appeal	31805200100	200,000.00	200,000.00	400,000.00	0.00	0.00		
	Ministry of Justice	32600100100	0.00	150,000.00	150,000.00	0.00	150,000.00		
	Ministry of Capital City and Urban Development	43700100100	0.00	200,000.00	200,000.00	0.00	200,000.00		
	Ministry of Women Affairs and Social Development	51400100100	100,000.00	100,000.00	100,000.00	0.00	0.00		
	Ministry of Education	51700100100	150,000.00	300,000.00	300,000.00	0.00	150,000.00		
	Examination Development Centre	51700900100	0.00	15,000.00	50,000.00	0.00	15,000.00		
	Ebonyi State Library Board	51700800100	0.00	10,000.00	30,000.00	0.00	10,000.00		
	Agency for Mass Literacy	51701000100	50,000.00	50,000.00	50,000.00	0.00	0.00		
	Ebonyi State University	51702100100	0.00	1,000,000.00	4,400,000.00	0.00	1,000,000.00		
	Secondary Education Board	51705100000	500,000.00	500,000.00	500,000.00	0.00	0.00		
	Ebonyi State Scholarship Board	51705600100	15,000.00	20,000.00	50,000.00	0.00	5,000.00		
	Ministry of Health	52100100100	0.00	200,000.00	200,000.00	0.00	200,000.00		
	Ministry of Youths and Sports	53900100100	200,000.00	200,000.00	200,000.00	0.00	0.00		
	Ebonyi State Sports Council	53905100100	0.00	30,000.00	10,000.00	0.00	30,000.00		
	School of Nursing, Uburu	52110400100	0.00	0.00	100,000.00	0.00	0.00		
	Ebonyi State Hospital Management Board	52110200100	0.00	100,000.00	200,000.00	0.00	100,000.00		
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	100,000.00	0.00	0.00		
	Ebonyi State Health Insurance Agency	52100200100	0.00	100,000.00	500,000.00	0.00	100,000.00		
	Ministry of Enviroment, Grants and Donors	53500100100	0.00	200,000.00	100,000.00	0.00	200,000.00		
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	0.00	100,000.00	200,000.00	0.00	100,000.00		
	<b>Total Annual Budget Expenses and Aministration</b>		<b>4,169,600.00</b>	<b>12,115,000.00</b>	<b>17,800,000.00</b>	<b>0.00</b>	<b>7,945,400.00</b>		
J.10	<b>Seminars and Confrences</b>								
	Liason office Abuja	16102100200	0.00	0.00	500,000.00	0.00	0.00		
	Ebonyi State House of Assembly	11200300100	5,310,000.00	20,000,000.00	30,000,000.00	0.00	14,690,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	1,000,000.00	0.00	0.00			
	Civil Service Commission	14700100100	0.00	0.00	434,000.00	0.00	0.00			
	Ministry of Internal Security and Border Peace	12400100100	0.00	0.00	500,000.00	0.00	0.00			
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State Agric Dev. Programme	21510200100	0.00	0.00	1,000,000.00	0.00	0.00			
	Office of the Accountant General	22000700100	0.00	0.00	200,000.00	0.00	0.00			
	Ministry of Commerce and Industry	22200100100	0.00	0.00	200,000.00	0.00	0.00			
	Ministry of Human Capital Development	22700100100	0.00	0.00	200,000.00	0.00	0.00			
	Ministry of Works and Transport	23400100100	0.00	0.00	100,000.00	0.00	0.00			
	Ministry of Business Development	26800100100	0.00	0.00	200,000.00	0.00	0.00			
	Judicial Service Commission	31801100100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00			
	State Judiciary High Court of Justice	31805100100	0.00	10,000,000.00	5,000,000.00	0.00	10,000,000.00			
	Customary Court of Appeal	31805200100	1,500,000.00	1,500,000.00	4,000,000.00	0.00	0.00			
	Ministry of Justice	32600100100	1,367,500.00	4,000,000.00	10,000,000.00	0.00	2,632,500.00			
	Ministry of Education	51700100100	0.00	0.00	150,000.00	0.00	0.00			
	Ebonyi State University	51702100100	0.00	5,000,000.00	10,000,000.00	0.00	5,000,000.00			
	Ministry of Health	52100100100	0.00	0.00	1,000,000.00	0.00	0.00			
	School of Nursing, Uburu	52110400100	0.00	350,000.00	200,000.00	0.00	350,000.00			
	Ebonyi State Hospital Management Board	52110200100	0.00	0.00	2,000,000.00	0.00	0.00			
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	500,000.00	0.00	0.00			
	Ministry of Environment, Grants and Donors	53500100100	0.00	0.00	200,000.00	0.00	0.00			
	<b>Total Seminars and Conferences</b>		<b>8,177,500.00</b>	<b>42,350,000.00</b>	<b>69,084,000.00</b>	<b>0.00</b>	<b>34,172,500.00</b>			
J.11	<b>Common Services</b>									
	Office of the Deputy Governor	1100100200	0.00	0.00	2,000,000.00	0.00	0.00			
	Office of the Secretary to the State Government	11119100100	74,291,000.00	112,541,000.00	10,000,000.00	0.00	38,250,000.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Office of the Head of Service		0.00	13,500,000.00	0.00	0.00	13,500,000.00			
	Internal Revenue Services	22000800100	2,466,000.00	5,000,000.00	1,500,000.00	0.00	2,534,000.00			
	State Judiciary High Court of Justice	31805100100	0.00	1,000,000.00	500,000.00	0.00	1,000,000.00			
	<b>Total Common Services</b>		<b>76,757,000.00</b>	<b>132,041,000.00</b>	<b>14,000,000.00</b>	<b>0.00</b>	<b>55,284,000.00</b>			
J.12	<b>Government House Upkeep</b>									
	Office of the Deputy Governor	1100100200	25,533,000.00	40,000,000.00	35,600,000.00	0.00	14,467,000.00			
	Office of the Executive Governor		0.00	0.00	0.00	0.00	0.00			
	<b>Total Government House Upkeep</b>		<b>25,533,000.00</b>	<b>40,000,000.00</b>	<b>35,600,000.00</b>	<b>0.00</b>	<b>14,467,000.00</b>			
J.13	<b>Recruitment and Appointment</b>									
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	0.00	100,000.00	0.00	0.00			
	Ebonyi State House of Assembly	11200300100	0.00	500,000.00	500,000.00	0.00	500,000.00			
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	200,000.00	0.00	0.00			
	Civil Service Commission	14700100100	9,465,840.00	10,000,000.00	200,000.00	0.00	534,160.00			
	Secondary Education Board	51705100000	0.00	0.00	500,000.00	0.00	0.00			
	School of Nursing, Uburu	52110400100	0.00	2,181,000.00	200,000.00	0.00	2,181,000.00			
	<b>Total Recruitment and Appointment</b>		<b>9,465,840.00</b>	<b>12,681,000.00</b>	<b>1,700,000.00</b>	<b>0.00</b>	<b>3,215,160.00</b>			
J.14	<b>Special Day Celebrations</b>									
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	2,000,000.00	0.00	0.00			
	Ministry of Culture and Tourism	23600100100	0.00	0.00	1,460,000.00	0.00	0.00			
	State Judiciary High Court of Justice	31805100100	1,063,500.00	15,000,000.00	2,000,000.00	0.00	13,936,500.00			
	Customary Court of Appeal	31805200100	1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00			
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	400,000.00	0.00	0.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	<b>Total Special Day Celebrations</b>		<b>2,063,500.00</b>	<b>16,000,000.00</b>	<b>7,860,000.00</b>	<b>0.00</b>	<b>13,936,500.00</b>			
J.15	<b>Anti Corruption Programme</b>									
	Ebonyi State House of Assembly	11200300100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00			
	<b>Total Anti Corruption Programme</b>		<b>0.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>			
J.16	<b>Committee and Management Expenses</b>									
	Ebonyi State House of Assembly	11200300100	334,373,675.00	342,400,000.00	300,000,000.00	0.00	8,026,325.00			
	Ebonyi State University	51702100100	0.00	30,000,000.00	4,200,000.00	0.00	30,000,000.00			
	<b>Total Committee and Management Expenses</b>		<b>334,373,675.00</b>	<b>372,400,000.00</b>	<b>304,200,000.00</b>	<b>0.00</b>	<b>38,026,325.00</b>			
J.17	<b>Non Accident Bonus</b>									
	Ebonyi State House of Assembly	11200300100	0.00	400,000.00	400,000.00	0.00	400,000.00			
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi Broadcasting Corporations	12300100100	0.00	0.00	8,000.00	0.00	0.00			
	Office of the Auditor General	14000100100	0.00	12,000.00	12,000.00	0.00	12,000.00			
	Civil Service Commission	14700100100	0.00	0.00	6,000.00	0.00	0.00			
	Ministry of Internal Security and Border Peace	12400100100	0.00	4,000.00	4,000.00	0.00	4,000.00			
	Ministry of Agriculture and Natural Resources	21500100100	0.00	10,000.00	10,000.00	0.00	10,000.00			
	Internal Revenue Services	22000800100	0.00	10,000.00	10,000.00	0.00	10,000.00			
	Office of the Surveyor General	26000200100	0.00	4,000.00	4,000.00	0.00	4,000.00			
	Ministry of Power and Energy	23100100100	0.00	40,000.00	40,000.00	0.00	40,000.00			
	Fiscal Responsibility Commission		0.00	400,000.00	0.00	0.00	400,000.00			
	State Judiciary High Court of Justice	31805100100	0.00	200,000.00	1,000,000.00	0.00	200,000.00			
	Customary Court of Appeal	31805200100	0.00	50,000.00	50,000.00	0.00	50,000.00			
	Ministry of Capital City and Urban Development	43700100100	0.00	4,000.00	4,000.00	0.00	4,000.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	School of Nursing, Uburu	52110400100	0.00	4,000.00	4,000.00	0.00	4,000.00			
	Ministry of Environment, Grants and Donors		0.00	10,000.00	10,000.00	0.00	10,000.00			
	Ebonyi State Emergency Mgt Agency		0.00	10,000.00	0.00	0.00	10,000.00			
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	0.00	6,000.00	6,000.00	0.00	6,000.00			
	<b>Total Non Accident Bonus</b>		<b>0.00</b>	<b>1,164,000.00</b>	<b>1,768,000.00</b>	<b>0.00</b>	<b>1,164,000.00</b>			
J.18	<b>Subscription to Professional Bodies</b>									
	Ebonyi State House of Assembly Service Commission		0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	900,000.00	0.00	0.00			
	Office of the Accountant General		1,260,000.00	1,260,000.00	0.00	0.00	0.00			
	State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00			
	Ebonyi State Health Insurance Agency	52100200100	0.00		60,000.00	0.00	0.00			
	<b>Total Subscription to Professional Bodies</b>		<b>1,260,000.00</b>	<b>1,760,000.00</b>	<b>1,660,000.00</b>	<b>0.00</b>	<b>500,000.00</b>			
J.19	<b>Discipline and Appointment</b>									
	Civil Service Commission	14700100100	0.00	0.00	150,000.00	0.00	0.00			
	<b>Total Discipline and Appointment</b>		<b>0.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>			
J.20	<b>Promotions</b>									
	Civil Service Commission	14700100100	0.00	100,000.00	200,000.00	0.00	100,000.00			
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	50,000.00	0.00	0.00			
	Government Printing and Stationery Department		0.00	0.00	150,000.00	0.00	0.00			
	Ministry of Finance and Economic Development	22000100100	0.00	0.00	500,000.00	0.00	0.00			
	Internal Revenue Services	22000800100	0.00	0.00	100,000.00	0.00	0.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ministry of Commerce and Industry	22200100100	0.00	0.00	50,000.00	0.00	0.00			
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	80,000.00	0.00	0.00			
	Ministry of Business Development	26800100100	0.00	0.00	30,000.00	0.00	0.00			
	Secondary Education Board	51705100000	0.00	300,000.00	500,000.00	0.00	300,000.00			
	Ministry of Health	52100100100	0.00	0.00	200,000.00	0.00	0.00			
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	50,000.00	0.00	0.00			
	<b>Total Promotions</b>		<b>0.00</b>	<b>400,000.00</b>	<b>1,910,000.00</b>	<b>0.00</b>	<b>400,000.00</b>			
J.21	<b>Civil Service Examination</b>									
	Civil Service Commission	14700100100	0.00	100,000.00	100,000.00	0.00	100,000.00			
	<b>Total Civil Service Examination</b>		<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>			
J.22	<b>Servicom Expenses</b>									
	Internal Revenue Services	22000800100	0.00	400,000.00	600,000.00	0.00	400,000.00			
	<b>Total Servicom Expenses</b>		<b>0.00</b>	<b>400,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>400,000.00</b>			
J.23	<b>JUPEB Programme Maintenance</b>									
	Ebonyi State University	51702100100	0.00	7,000,000.00	11,000,000.00	0.00	7,000,000.00			
	<b>Total JUPEB Programme Maintenance</b>		<b>0.00</b>	<b>7,000,000.00</b>	<b>11,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>			
J.24	<b>Official Hospitality</b>									
	Ebonyi State University	51702100100	0.00	4,000,000.00	4,200,000.00	0.00	4,000,000.00			
	<b>Total Official Hospitality</b>		<b>0.00</b>	<b>4,000,000.00</b>	<b>4,200,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>			
J.25	<b>Hotel Accomodation</b>									
	Ebonyi State University	51702100100	1,400,000.00	3,500,000.00	4,000,000.00	0.00	2,100,000.00			
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	1,000,000.00	0.00	0.00			
	<b>Total Hotel Accomodation</b>		<b>1,400,000.00</b>	<b>3,500,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>2,100,000.00</b>			
J.26	<b>Nursary and Primary School</b>									
	Ebonyi State University	51702100100	0.00	1,500,000.00	2,000,000.00	0.00	1,500,000.00			

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	<b>Total Nursery and Primary School</b>		<b>0.00</b>	<b>1,500,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>			
J.27	<b>Re Accreditation Expenses</b>									
	Ebonyi State University	51702100100	0.00	8,000,000.00	700,000.00	0.00	8,000,000.00			
	Ministry of Education		18,000,000.00	18,000,000.00	0.00	0.00	0.00			
	School of Health Technology, Ngbo		0.00	0.00	10,000,000.00	0.00	0.00			
	<b>Total Re Accreditation Expenses</b>		<b>18,000,000.00</b>	<b>26,000,000.00</b>	<b>10,700,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>			
J.28	<b>Examination Expenses</b>									
	Ebonyi State University		0.00	15,000,000.00	6,500,000.00	0.00	15,000,000.00			
	<b>Total Examination Expenses</b>		<b>0.00</b>	<b>15,000,000.00</b>	<b>6,500,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>			
J.29	<b>Staff Secondary School Expenses</b>									
	Ebonyi State University		0.00	8,000,000.00	7,500,000.00	0.00	8,000,000.00			
	<b>Total Staff Secondary School Expenses</b>		<b>0.00</b>	<b>8,000,000.00</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>			
J.30	<b>Grants and Contributions</b>									
	Office of the Secretary to the State Government	11119100100	0.00	10,500,000.00	10,200,000.00	0.00	10,500,000.00			
	Political and Social Services Department (PSSD)		0.00	2,760,000.00	4,400,000.00	0.00	2,760,000.00			
	Ministry of Health	52100100100	0.00	900,000.00	1,200,000.00	0.00	900,000.00			
	<b>Total Grants and Contributions</b>		<b>0.00</b>	<b>14,160,000.00</b>	<b>15,800,000.00</b>	<b>0.00</b>	<b>14,160,000.00</b>			
J.31	<b>Direct Teaching and Laboratory Cost</b>									
	Ebonyi State University		0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00			
	Secondary Education Board		0.00	300,000.00	0.00	0.00	300,000.00			
	<b>Total Direct Teaching and Laboratory Cost</b>		<b>0.00</b>	<b>1,800,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>			
J.32	<b>Foreign Scholarship Scheme</b>									
	Ebonyi State Scholarship Board		45,000,000.00	100,000,000.00	0.00	0.00	55,000,000.00			
	<b>Total Foreign Scholarship Scheme</b>		<b>45,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,000,000.00</b>			



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
4.2	<b>Overhead Cost by Sector</b>									
A	ADMINISTRATIVE SECTOR	1								
	Admin. and General Service	11118400100	230,000.00	300,000.00	300,000.00	0.00	70,000.00	225,000.00		
	Department of Economic Affairs	11101600100	150,000.00	300,000.00	300,000.00	0.00	150,000.00	225,000.00		
	Department of Executive Council Matters (EXCO)	11101500100	1,020,000.00	4,066,750.00	600,000.00	0.00	3,046,750.00	450,000.00		
	Political and Social Service Department (PSSD)	11101400100	400,000.00	3,260,000.00	4,700,000.00	0.00	2,860,000.00	225,000.00		
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	30,000,000.00	0.00	0.00	0.00		
	Ebonyi State Council on Public Procurement	11101000100	1,680,000.00	2,200,000.00	2,000,000.00	0.00	520,000.00	896,900.00		
	Religious and Welfare Matters	11101000100	680,400,011.25	704,000,000.00	700,000,000.00	0.00	23,599,988.75	0.00		
	Ebonyi State Emergency Management Agency	11100800100	2,483,350.00	3,600,000.00	3,940,000.00	0.00	1,116,650.00	3,449,191.22		
	Ebonyi State House of Assembly	11200300100	890,212,175.00	1,040,000,000.00	1,000,000,000.00	0.00	149,787,825.00	901,347,188.72		
	Ebonyi State House of Assembly Service Commission	11200400100	4,600,000.04	6,100,000.00	12,000,000.00	0.00	1,499,999.96	4,999,333.37		
	Ebonyi State Independent Electoral Commission	14800100100	4,746,100.00	6,000,000.00	3,700,000.00	0.00	1,253,900.00	2,970,000.00		
	Ebonyi State Newspapers Publishing	12305500100	544,000.00	630,000.00	1,170,000.00	0.00	86,000.00	516,500.00		
	Government Printing Press	12301300100	528,000.00	600,000.00	1,400,000.00	0.00	72,000.00	326,700.00		
	Liason office Abuja	11102100200	61,500,000.00	72,000,000.00	30,000,000.00	0.00	10,500,000.00	37,600,000.00		
	Liason office Lagos	11102100100	2,200,000.00	4,600,000.00	6,000,000.00	0.00	2,400,000.00	3,600,000.00		
	Local Government Service Commission	14700100200	600,000.00	1,300,000.00	2,400,000.00	0.00	700,000.00	1,100,000.00		
	Ministry of Information and State Orientation	12300100100	456,620,792.55	805,650,000.00	1,000,000,000.00	0.00	349,029,207.45	810,300,367.88		
	Ministry of Internal Security	11100400100	2,300,327,150.00	2,304,000,000.00	2,010,000,000.00	0.00	3,672,850.00	2,484,242,095.00		
	Office of the Auditor General	14000100100	11,305,300.00	15,217,000.00	38,200,000.00	0.00	3,911,700.00	1,200,000.00		
	Office of the Deputy Governor	11100100200	311,135,600.00	378,500,000.00	360,000,000.00	0.00	67,364,400.00	354,500,000.00		
	Office of the Executive Governor	11100100100	5,689,209,789.28	6,345,950,000.00	5,720,800,000.00	0.00	656,740,210.72	5,439,966,277.74		
	Office of the Head of Services	12500100100	2,400,000.00	15,900,000.00	3,850,000.00	0.00	13,500,000.00	2,685,000.00		

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Office of the Secretary to the State Government	11101300100	16,664,335,429.09	17,102,041,000.00	7,600,000,000.00	0.00	437,705,570.91	9,158,189,438.43	
	Office of the SSA on Religious and Welfare Matters	1400100200	0.00	-	0.00	0.00	0.00	370,940,904.00	
	State Civil Service Commission	14700100100	11,306,800.00	13,005,000.00	4,800,000.00	0.00	1,698,200.00	2,740,000.00	
	<b>TOTAL ADMINISTRATIVE SECTOR</b>		<b>27,097,934,497.21</b>	<b>28,829,219,750.00</b>	<b>18,536,160,000.00</b>	<b>0.00</b>	<b>1,731,285,252.79</b>	<b>19,582,694,896.36</b>	
<b>B</b>	<b>ECONOMIC SECTOR</b>	<b>2</b>							
	Board of Internal Revenue	22000800100	14,089,500.00	24,000,000.00	33,500,000.00	0.00	9,910,500.00	24,345,000.00	
	EBADEP	21510200100	150,000.00	600,000.00	4,000,000.00	0.00	450,000.00	0.00	
	Ebonyi Building Material Limited	22205600100	0.00	0.00	2,400,000.00	0.00	0.00	0.00	
	Ebonyi Investment and Property Co. Ltd	22001200100	0.00	600,000.00	1,200,000.00	0.00	600,000.00	450,000.00	
	Ebonyi State Council for Art & Culture	23600400100	400,000.00	600,000.00	2,000,000.00	0.00	200,000.00	135,000.00	
	Ebonyi State Road Maintenance Agency	23400400100	0.00	-	1,400,000.00	0.00	0.00	0.00	
	Fiscal Responsibility Commission	22001300100	500,000.00	1,200,000.00	3,400,000.00	0.00	700,000.00	400,000.00	
	Ministry of Agriculture and Natural Resources	21500100100	4,102,000.00	5,400,000.00	11,650,000.00	0.00	1,298,000.00	3,960,000.00	
	Ministry of Budget & Planning	23800100100	444,000.00	1,500,000.00	4,000,000.00	0.00	1,056,000.00	0.00	
	Ministry of Business Development	26800100100	650,000.00	700,000.00	4,000,000.00	0.00	50,000.00	2,350,000.00	
	Ministry of Commerce and Industry	22200100100	2,336,500.00	3,400,000.00	6,000,000.00	0.00	1,063,500.00	2,426,500.00	
	Ministry of Culture and Tourism	23600100100	1,600,000.00	2,400,000.00	5,000,000.00	0.00	800,000.00	2,600,000.00	
	Ministry of Finance and Economic Development	22000100100	93,090,248.86	96,300,000.00	30,000,000.00	0.00	3,209,751.14	16,426,525.00	
	Ministry of Housing & Urban Development	26001000100	1,970,600.00	2,400,000.00	3,200,000.00	0.00	429,400.00	2,000,000.00	
	Ministry of Infrastructure	23400500100	1,415,000.00	2,400,000.00	3,400,000.00	0.00	985,000.00	1,466,000.00	
	Ministry of Trade and Investments	22001300100	1,669,760.00	4,300,000.00	3,000,000.00	0.00	2,630,240.00	15,308,790.70	
	Ministry of Land & Survey	26000100100	1,872,000.00	2,400,000.00	3,460,000.00	0.00	528,000.00	3,043,014.00	
	Ministry of Power	26100100100	3,865,000.00	4,600,000.00	3,400,000.00	0.00	735,000.00	2,728,000.00	
	Ministry of Project Monitoring	26500100100	2,221,000.00	3,000,000.00	3,400,000.00	0.00	779,000.00	3,000,000.00	

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS										
Note	Details	NCOA Codes	Ref. Note							
	Ministry of Solid Minerals	23305100100	3,445,000.00	4,100,000.00	3,400,000.00	0.00	655,000.00	3,430,000.00		
	Ministry of Water Resouces	26100100100	2,900,000.00	4,050,000.00	3,400,000.00	0.00	1,150,000.00	2,300,000.00		
	Ministry of Human Capital Dev. & Monitoring	22700100100	11,385,000.00	18,200,000.00	6,430,000.00	0.00	6,815,000.00	11,122,000.00		
	Ministry of Market Development & Management	26900100100	980,000.00	2,400,000.00	3,400,000.00	0.00	1,420,000.00	3,293,000.00		
	Ministry of Works and Transports	23400100100	1,933,000.00	2,700,000.00	5,570,000.00	0.00	767,000.00	2,699,989.50		
	Office of the Accountant General	22000700100	104,771,805.56	648,060,000.00	1,503,505,108.36	0.00	543,288,194.44	2,336,860,525.22		
	Office of the Surveyor-General	26000200100	1,555,000.00	1,800,000.00	1,500,000.00	0.00	245,000.00	602,000.00		
	Revenue Appeal Commssion	22000800200	0.00	-	4,000,000.00	0.00	0.00	0.00		
	NEWMAP		0.00	0.00	0.00	0.00	0.00	26,968,100.00		
	<b>TOTAL ECONOMIC SECTOR</b>		<b>257,345,414.42</b>	<b>837,110,000.00</b>	<b>1,659,615,108.36</b>	<b>0.00</b>	<b>579,764,585.58</b>	<b>2,467,914,444.42</b>		
C	<b>LAW AND JUSTICE</b>	3								
	Customary Court of Appeal	32605200100	31,326,660.00	37,280,000.00	37,720,000.00	0.00	5,953,340.00	41,281,111.15		
	High Court of Justice	32605100100	98,770,432.67	174,350,000.00	180,000,000.00	0.00	75,579,567.33	159,091,833.37		
	Judicial Service Commission	31801100100	6,506,000.00	8,400,000.00	20,600,000.00	0.00	1,894,000.00	8,511,111.11		
	Ministry of Justice	32600100100	345,557,288.66	367,400,000.00	501,000,000.00	0.00	21,842,711.34	551,805,500.00		
	<b>TOTAL LAW AND JUSTICE</b>		<b>482,160,381.33</b>	<b>587,430,000.00</b>	<b>739,320,000.00</b>	<b>0.00</b>	<b>105,269,618.67</b>	<b>760,689,555.63</b>		
D	<b>REGIONAL SECTOR</b>	4								
	Ministry of Capital City Development		4,993,000.00	6,000,000.00	6,500,000.00	0.00	1,007,000.00	6,000,000.00		
	<b>TOTAL REGIONAL SECTOR</b>		<b>4,993,000.00</b>	<b>6,000,000.00</b>	<b>6,500,000.00</b>	<b>-</b>	<b>1,007,000.00</b>	<b>6,000,000.00</b>		
E	<b>SOCIAL SECTOR</b>	5								
	Ebonyi State Agency for Mass Literacy	51701000100	230,000.00	300,000.00	800,000.00	0.00	70,000.00	175,000.00		
	Ebonyi State College of Education	51701900100	0.00	6,210,250.00	5,000,000.00	0.00	6,210,250.00	16,042,625.00		
	Ebonyi State Health Insurance Agency	52110300300	0.00	850,000.00	9,500,000.00	0.00	850,000.00	0.00		
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	-	7,500,000.00	0.00	0.00			
	Ebonyi State Library Board	51700800100	50,000.00	120,000.00	800,000.00	0.00	70,000.00	80,000.00		

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS										
Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State Scholarship Board	51705600100	45,135,000.00	100,200,000.00	800,000.00	0.00	55,065,000.00	120,000.00		
	Ebonyi State Sports Council		250,000.00	600,000.00	0.00	0.00	350,000.00	160,000.00		
	Ebonyi State School of Health	52100100200	0.00		10,000,000.00	0.00	0.00	0.00		
	Ebonyi State School of Nursing	52100400100	0.00	11,900,000.00	7,000,000.00	0.00	11,900,000.00	43,382,440.00		
	Ebonyi State University	51702100100	1,400,000.00	400,000,000.00	605,000,000.00	0.00	398,600,000.00	594,156,556.71		
	Ebonyi State Vocational College	51702000200	0.00		10,000,000.00	0.00	0.00	0.00		
	Exam Development Centre	51700900100	40,000.00	250,000.00	800,000.00	0.00	210,000.00	30,000.00		
	King David Gifted Children Academy	51703000200	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	44,555,632.00		
	Ministry of Education	51700100100	35,823,300.00	38,094,300.00	6,000,000.00	0.00	2,271,000.00	3,900,000.00		
	Ministry of Environment	53500100100	7,170,000.00	8,400,000.00	4,000,000.00	0.00	1,230,000.00	2,220,000.00		
	Ministry of Health	52100100100	28,031,800.00	44,652,500.00	50,000,000.00	0.00	16,620,700.00	236,259,113.08		
	Ministry of Local Government and Chieftaincy Matters	55100100100	2,900,000.00	8,296,000.00	4,000,000.00	0.00	5,396,000.00	2,400,000.00		
	Ministry of Women Affairs and Social Development	51400100100	4,926,000.00	7,600,000.00	4,900,000.00	0.00	2,674,000.00	3,649,000.00		
	Ministry of Youth and Sports	51300100100	2,150,000.00	3,000,000.00	4,000,000.00	0.00	850,000.00	3,015,000.00		
	Secondary Education Board	51705100100	11,999,900.00	19,000,000.00	14,000,000.00	0.00	7,000,100.00	1,500,050.00		
	State Hospital Management Board	52110200100	470,000.00	1,000,000.00	12,000,000.00	0.00	530,000.00	100,000.00		
	State Sports Council	53900100100	0.00		1,200,000.00	0.00	0.00	0.00		
	David Umahi Fed. University of Health Sciences		0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	199,307,548.17		
	Aeronautic University, Ezza		0.00		20,000,000.00	0.00	0.00	0.00		
	ICT University, Izzi		0.00		20,000,000.00	0.00	0.00	0.00		
	<b>TOTAL SOCIAL SECTOR</b>		<b>140,576,000.00</b>	<b>700,473,050.00</b>	<b>847,300,000.00</b>	<b>0.00</b>	<b>559,897,050.00</b>	<b>1,151,052,964.96</b>		
	<b>GRAND TOTAL</b>		<b>27,983,009,292.96</b>	<b>30,960,232,800.00</b>	<b>21,788,895,108.36</b>	<b>0.00</b>	<b>2,977,223,507.04</b>	<b>23,968,351,861.37</b>		
		<b>NCOA CODES</b>	<b>REF. NOTES</b>	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>					
5	<b>Interest on Loans</b>									
	Excess Crude Loan			0.00	-					
	Salary Bail out Loan			0.00	-					
	Budget Support Facility			0.00	-					
	CACS 1(Commercial Agriculture CreditScheme)			10,073,352.66	-					

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	CACS 2 (Commercial Agriculture CreditScheme)			2,283,676.30	-					
	Health Facility			10,747,449.15	-					
	Commercial Bank Term Loan			72,860,743.40	-					
	External Loan			126,318,629.05	-					
	<b>Total interest</b>			<b>222,283,850.56</b>	<b>-</b>					
5b	<b>Principal Loans Due But not Paid</b>									
	Domestic Debts									
	Salary Bail out			-						
	Excess Crude			-						
	CACs 1			52,201,713.04						
	CACS 2			77,762,762.36						
	Budget Support			-						
	Health Facility Loan			-						
	Commercial Bank Term Loan			209,460,890.04						
	Health Facility Loan			17,912,415.25						
	<b>Sub Total</b>			<b>357,337,780.69</b>						
	<b>Foreign Debts</b>									
	Ebonyi State -HIV/AIDS Programme-IDA			64,088,963.17						
	Ebonyi State- Health System Development - IDA			11,939,073.80						
	Ebonyi State-Community Based Urban Dev. Project -IDA			109,189,422.26						
	Ebonyi State -Universal Basic Education-IDA			20,063,252.07						
	Ebonyi State -Community Based Poverty Reduction-IDA			64,743,625.00						
	Ebonyi State - Community and Social Dev. Project			35,092,973.23						
	Ebonyi State Third National Fadama Dev. Project			37,101,499.33						
	Ebonyi State Health System Dev. Project(Addtn Financing)			9,514,642.72						
	Ebonyi State-Second HIV/AIDS Program Dev. Project			32,461,118.94						

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note							
	Ebonyi State-Nigeria Erosion and Watershed Mgt Project			40,446,348.49						
	Ebonyi State Value Chain Development Programme 1			86,901,239.00						
	Ebonyi State Value Chain Development Programme 1			129,078,960.00						
	<b>Sub Total</b>			<b>640,621,118.01</b>						
	<b>Grand Total</b>			<b>997,958,898.70</b>						
6	<b>Public Debt Charges</b>									
	Excess Crude Loan			306,442,516.91	-					
	Salary Bail out Loan			124,094,375.23	-					
	Budget Support Facility			709,353,581.29	-					
	CACS 1 (Commercial Agriculture CreditScheme)			154,420,115.12	-					
	CACs 2			56,159,517.19	-					
	Health Facility			137,836,035.37	-					
	Commercial Bank Term Loan			977,864,883.42	-					
	Airport Loan			300,000,000.00	-					
	Judgement Debts			83,327,926.91	-					
	Overdraft Interest			350,545,108.36	-					
	<b>Total</b>			<b>3,200,044,059.80</b>	-					

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note									
7	Statutory Revenue		A	B	C	D	E	F	G	H	I	
	Month		Statutory Allocations	Exchange Rate Gain Alloc.	Excess Crude Oil	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL
	January		4,177,537,683.35	134,623,581.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,312,161,264.91
	February		3,126,422,667.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,126,422,667.33
	March		2,934,241,503.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,934,241,503.02
	April		4,041,999,264.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,041,999,264.34
	May		2,874,499,178.60	0.00	155,792,312.98	376,520,084.00	0.00	0.00	147,217,501.30	0.00	152,059,639.74	3,706,088,716.62
	June		3,307,101,112.92	3,584,604.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,310,685,717.35
	July		1,935,069,531.07	1,821,022,624.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,756,092,155.94
	August		2,476,178,029.38	1,645,044,502.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,121,222,531.71
	September		2,270,643,356.40	1,332,596,063.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,603,239,419.78
	October		2,445,102,886.46	997,275,595.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,442,378,482.27
	November		1,979,293,294.49	1,086,651,374.52	0.00	0.00	0.00	0.00	0.00	0.00	368,043,753.26	3,433,988,422.27
	December		2,289,881,468.38	2,047,219,564.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,337,101,032.52
	Total		33,857,969,975.73	9,068,017,911.04	155,792,312.98	376,520,084.00	0.00	0.00	147,217,501.30	0.00	520,103,393.00	44,125,621,178.05
8	PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT											
			A	B	C	D	E	F	G	H	I	
			Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Total
		NCOA CODES	320101	320102	320103	320104	320105	320106	320107		320108	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	Ebonyi Road Maintenance Agency		-	-	539,787,020.47	-	-	-	-	-	-	539,787,020.47
	Ebonyi State Council of Public Procurement	26052001	-	-	-	-	-	-	1,760,000.00	-	7,525,000.00	9,285,000.00
	Ebonyi State Arts and Culture	23003001	-	-	-	-	-	-	-	-	-	-
	EB-RUWASSA	34004001	-	750,000.00	-	-	-	-	-	-	-	750,000.00
	Ministry of Agriculture	11010001	20,000,000.00	-	279,980,456.68	-	35,139,625.00	99,019,218.00	48,439,310.00	-	-	482,578,609.68
	Ministry of Commerce	12003001	4,500,000.00	102,327,625.00	-	18,325,556.25	-	-	-	-	-	125,153,181.25
	Ministry of Culture & Tourism	52110600	92,678,768.76	-	-	-	-	-	-	-	10,000,000.00	102,678,768.76
	Ministry of Finance	52110400	-	-	-	-	9,426,000.00	-	62,160,000.00	43,000,000.00	-	114,586,000.00
	Ministry of Housing	23600400	2,417,237,624.68	-	222,316,363.36	-	-	-	-	-	-	2,639,553,988.04
	Ministry of Human Capital	17002000	1,614,600.00	-	-	-	-	-	-	-	-	1,614,600.00
	Ministry of Infrastructure	61054002	267,582,757.77	-	8,394,864,852.78	1,421,741,170.28	194,305,053.66	9,083,750.00	26,080,000.00	-	-	10,313,657,584.49
	Ministry of Lands	26051001	349,012,102.61	-	55,753,775.15	-	4,000,000.00	-	-	-	111,036,963.00	519,802,840.76
	Ministry of Power	18011001	-	-	3,490,000,000.00	-	-	-	-	-	-	3,490,000,000.00
	Ministry of Project Monitoring	15001001	-	-	22,265,000.00	4,293,570.00	-	-	-	-	-	26,558,570.00
	Ministry of Solid Minerals	22001001	-	-	-	-	-	-	-	-	-	-
	Ministry of Water Resource	36001001	-	788,353,472.13	-	-	-	-	-	-	-	788,353,472.13
	Ministry of Market Development	51700100	1,190,456,317.27	-	-	-	-	-	-	-	-	1,190,456,317.27
	Ministry of works & Transport	35001001	76,573,338.10	-	18,009,824,907.91	18,981,275.00	4,000,000.00	3,930,706,959.43	-	-	-	22,040,086,480.44
	Ministry Special Projects	20001001	-	-	-	-	-	-	-	-	-	-
	Department of Small and Medium Scale Enterprise	21001001	-	-	-	-	-	-	-	-	-	-

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note									
	Office of the Accountant General	60010002	-	-	1,840,003,752.21	-	-	-	-	-	-	1,840,003,752.21
	Office of the Surveyor General	11020001	-	-	4,050,958.00	-	-	-	-	-	-	4,050,958.00
	Internal Revenue Service	23001001	-	-	-	-	-	-	-	-	-	-
	Ministry Of Trade	34004001	143,644,384.04	-	374,907,054.88	-	-	-	-	-	-	518,551,438.92
	NEWMAP	11004001	-	-	-	-	-	-	-	-	-	-
	Ebonyi State Pipe Production Company	32600100	-	206,030,000.00	-	-	-	-	-	-	-	206,030,000.00
	Ebonyi State Transport Corporation	60001001	-	-	-	-	-	-	-	-	-	-
	Sub Total		<b>4,563,299,893.23</b>	<b>1,097,461,097.13</b>	<b>33,233,754,141.44</b>	<b>1,463,341,571.53</b>	<b>246,870,678.66</b>	<b>4,038,809,927.43</b>	<b>138,439,310.00</b>	<b>43,000,000.00</b>	<b>128,561,963.00</b>	<b>44,953,538,582.42</b>
	Ebonyi State School of Health	61001001	-	-	-	-	-	-	-	-	-	-
	Ebonyi State School of Nursing	11021009	-	-	226,573,807.50	-	-	-	-	-	-	226,573,807.50
	Ebonyi State Vocational Education	22051001	-	-	-	-	-	-	-	-	-	-
	Ministry of Education	61054001	725,740,420.11	-	-	-	-	-	14,000,000.00	-	-	739,740,420.11
	Ministry of Environment	51400100	-	-	8,498,037.50	-	-	-	-	-	-	8,498,037.50
	Ministry of Health	26900100	50,000,000.00	-	-	-	-	-	2,653,674,786.00	-	-	2,703,674,786.00
	Ministry of Women Affairs	34001001	37,905,232.00	-	-	-	-	-	-	-	-	37,905,232.00
	Ministry of Youth & Sports	13001001	-	-	698,650,020.79	-	-	-	11,500,000.00	-	-	710,150,020.79
	Ebonyi State Health Insurance Agency	11013002	-	-	-	-	-	-	-	-	-	-
	Ebonyi State Universal Basic Education Board	11100800	3,148,800,000.00	-	-	-	-	-	1,200,000.00	-	-	3,150,000,000.00
	Ebonyi State College of Education, Ikwo	52100200	-	-	-	-	-	-	-	-	-	-
	Ebonyin State University, Abakaliki	51700300	-	-	-	-	-	-	-	-	-	-
	King David Academy	51701900	-	-	-	-	-	-	158,595,108.00	-	-	158,595,108.00
	Agency for Mass Literacy	51702100	-	-	-	-	-	-	-	-	-	-
	Women Development Center	51702622	-	-	-	-	-	-	-	-	-	-
	King david medical univertsity	51702623	127,340,822.50	-	-	-	-	-	126,753,312.50	-	-	254,094,135.00
	King David University Teaching Hospital	51701000	195,505,688.54	-	-	-	104,494,311.46	-	-	-	-	300,000,000.00
	Secondary Education Board	51400200	-	-	-	-	-	-	-	-	-	-
	Library Board	16102100	6,285,600.00	-	-	-	-	-	-	-	-	6,285,600.00
	Government Printing Press	20007001	-	-	-	-	-	-	20,000,000.00	-	-	20,000,000.00
	ICT University, IZZI		100,000,000.00	-	-	-	-	-	-	-	-	100,000,000.00
	Sub Total		<b>4,391,577,763.15</b>	<b>-</b>	<b>933,721,865.79</b>	<b>-</b>	<b>104,494,311.46</b>	<b>-</b>	<b>2,985,723,206.50</b>	<b>-</b>	<b>-</b>	<b>8,415,517,146.90</b>
	Ebonyi Broadcasting Corporation	11100100	-	-	-	-	-	-	-	-	-	-
	Ebonyi State House of Assembly	11001001	148,000,000.00	129,000,000.00	-	-	-	-	-	-	-	277,000,000.00
	Ministry of Information	23013002	-	-	-	-	-	-	-	-	133,407,500.00	133,407,500.00
	Ministry of Internal Security	11013001	-	-	-	-	-	320,101,286.33	-	-	109,473,042.16	429,574,328.49
	Ebonyi State Emergency Mgt Agency	60002001	-	-	-	-	-	-	-	-	-	-
	Liason office Abuja	47001001	9,283,148.38	-	-	-	-	-	3,617,600.00	-	-	12,900,748.38



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note									
	Office of the State Auditor General		-	-	-	-	-	-	-	-	5,000,000.00	5,000,000.00
	Office of the Deputy Governor	22000800	63,601,900.00	-	-	-	-	-	-	-	-	63,601,900.00
	Office of the Executive Governor		28,742,812.50	-	-	31,505,407.78	32,142,175.00	23,600,000.00	-	-	5,064,000.00	121,054,395.28
	Office of the SA to Governor on ICT		-	-	-	-	-	-	-	-	-	-
	Office of the Secretary to State Govt		-	-	328,483,000.00	-	2,235,000.00	13,895,157,582.05	107,354,703.13	-	21,500,000.00	14,354,730,285.18
	State Civil Service Commission		-	-	-	-	2,388,000.00	-	-	-	-	2,388,000.00
	House of Assembly Service Commission		-	-	-	-	-	-	-	-	-	-
	Independent Electoral Commission		-	-	-	-	-	-	-	-	-	-
	Exco Department		-	-	-	-	-	-	-	-	-	-
	Office of the Head of Service		-	-	-	-	-	-	-	-	-	-
	<b>Sub Total</b>		<b>249,627,860.88</b>	<b>129,000,000.00</b>	<b>328,483,000.00</b>	<b>31,505,407.78</b>	<b>36,765,175.00</b>	<b>14,238,858,868.38</b>	<b>110,972,303.13</b>	<b>-</b>	<b>274,444,542.16</b>	<b>15,399,657,157.33</b>
	Ministry of Capital City Development		-	-	-	-	-	-	-	-	-	-
	<b>Sub Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Customary Court of Appeal		15,000,000.00	-	-	-	51,000,000.00	10,750,000.00	-	-	-	76,750,000.00
	Judicial High Court		122,980,502.88	-	5,132,526.21	-	261,376,620.26	235,425,000.00	-	-	-	624,914,649.35
	Judicial Service Commission		8,000,000.00	-	500,000.00	500,000.00	11,500,000.00	-	2,000,000.00	-	1,500,000.00	24,000,000.00
	Ministry of Justice		-	-	-	-	-	-	-	-	-	-
	<b>Sub Total</b>		<b>145,980,502.88</b>	<b>-</b>	<b>5,632,526.21</b>	<b>500,000.00</b>	<b>323,876,620.26</b>	<b>246,175,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>1,500,000.00</b>	<b>725,664,649.35</b>
	<b>Grant Total</b>		<b>9,350,486,020.14</b>	<b>1,226,461,097.13</b>	<b>34,501,591,533.44</b>	<b>1,495,346,979.31</b>	<b>712,006,785.38</b>	<b>18,523,843,795.81</b>	<b>3,237,134,819.63</b>	<b>43,000,000.00</b>	<b>404,506,505.16</b>	<b>69,494,377,536.00</b>
	<b>Accumulated</b>		<b>173,772,001,674.62</b>	<b>24,873,313,475.51</b>	<b>244,812,359,269.12</b>	<b>16,033,857,471.36</b>	<b>6,089,082,820.47</b>	<b>31,597,757,979.49</b>	<b>24,063,812,294.55</b>	<b>12,680,285,447.16</b>	<b>1,388,575,314.39</b>	<b>535,311,045,746.67</b>
	<b>Rates of Depreciation</b>		<b>3%</b>	<b>5%</b>	<b>5%</b>	<b>15%</b>	<b>24%</b>	<b>20%</b>	<b>28%</b>	<b>0%</b>	<b>30%</b>	
	<b>Depreciation</b>		<b>5,213,160,050.24</b>	<b>1,243,665,673.78</b>	<b>12,240,617,963.46</b>	<b>2,405,078,620.70</b>	<b>1,461,379,876.91</b>	<b>6,319,551,595.90</b>	<b>6,737,867,442.47</b>	<b>0.00</b>	<b>416,572,594.32</b>	<b>36,037,893,817.78</b>

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
9	<b>Investment Property</b>		<b>Building</b>	<b>Others</b>	<b>Total</b>				
			0.00	0.00	0.00				
	<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
	<b>Accumulated Cost</b>		<b>2,056,163,592.11</b>	<b>0.00</b>	<b>2,056,163,592.11</b>				
	<b>Rates of Depreciation</b>		<b>3%</b>	<b>5%</b>					
	<b>Depreciation</b>		<b>61,684,907.76</b>	<b>0.00</b>	<b>61,684,907.76</b>				
10	<b>Intangible Assets</b>								
			<b>Research &amp; Dev.</b>	<b>Computer Software</b>	<b>Patent Right</b>	<b>Others</b>	<b>Total</b>		
	CS-DA		0.00	0.00	0.00	300,000,000.00	300,000,000.00		
	Sports Council		0.00	0.00	0.00	30,000,000.00	30,000,000.00		
	Examination Development Centre		0.00	0.00	0.00	25,000,000.00	25,000,000.00		
	King David Gifted Children		0.00	0.00	0.00	716,000.00	716,000.00		
	Ministry of Commerce and Industry		0.00	0.00	0.00	0.00	0.00		
	Ministry of Environment		0.00	0.00	0.00	406,966,185.00	406,966,185.00		
	Ministry of Human Capital		0.00	0.00	0.00	1,372,281,592.06	1,372,281,592.06		
	Ministry of women Affairs		0.00	0.00	0.00	450,000,000.00	450,000,000.00		
	Office of the Deputy Governor		0.00	0.00	0.00	8,310,000.00	8,310,000.00		
	Ebonyi State Health Insurance Agency		0.00	0.00	0.00	139,646,646.25	139,646,646.25		
	FADAMA		0.00	0.00	0.00	919,439,775.94	919,439,775.94		
	Ministry of Agriculture (IFAD)		0.00	0.00	0.00	0.00	0.00		
	Primary Health Care Development Agency		0.00	0.00	0.00	21,436,250.00	21,436,250.00		
	Ebonyi State Emergency Management Agency		0.00	0.00	0.00	59,235,000.00	59,235,000.00		
	<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,733,031,449.25</b>	<b>3,733,031,449.25</b>		
	<b>Accumulated Cost</b>		<b>753,565,569.26</b>	<b>3,089,654.00</b>	<b>0.00</b>	<b>3,733,031,449.25</b>	<b>4,489,686,672.51</b>		
	<b>Rates of Amortization</b>		<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>			
	<b>Depreciation</b>		<b>150,713,113.85</b>	<b>617,930.80</b>	<b>0.00</b>	<b>746,606,289.85</b>	<b>897,937,334.50</b>		
11	<b>Biological Assets</b>								
			<b>Floriculture</b>	<b>Others</b>	<b>Total</b>				
	Ministry of Environment		0.00	5,366,000.00	5,366,000.00				
	<b>Total</b>		<b>0.00</b>	<b>5,366,000.00</b>	<b>5,366,000.00</b>				
	<b>Accumulated Cost</b>		<b>494,488,752.54</b>	<b>5,366,000.00</b>	<b>499,854,752.54</b>				

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	<b>Rates of Amortization</b>		<b>20%</b>	<b>20%</b>					
	<b>Depreciation</b>		<b>98,897,750.51</b>	<b>1,073,200.00</b>	<b>99,970,950.51</b>				
		NCOA CODES	REF. NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL 2023	ACTUAL 2022
12	Capital Expenditures								
	Capital Expenditures By Sector and Administrative Classification	1							
A	ADMINISTRATIVE SECTOR								
	Department of Small and Medium Scale Enterprise	11020002		0.00	-	2,000,000,000.00	0.00	0.00	0.00
	Department of Economic Affairs	16100200		0.00	-	3,600,000.00	0.00	0.00	0.00
	Executive Council (EXCO) Department	16100300		0.00	2,140,000.00	3,050,000.00	0.00	(2,140,000.00)	0.00
	Depart. Of Credit Intervention Fund			0.00	-	0.00	0.00	0.00	0.00
	Department of General Services	16100500		0.00	-	3,600,000.00	0.00	0.00	0.00
	Political and Social Services Department (PSSD)	16100700		0.00	-	3,600,000.00	0.00	0.00	0.00
	Ebonyi State Community and Social Development Agency (EBCSDA)			300,000,000.00	300,000,000.00	1,000,000,000.00	0.00	0.00	0.00
	Ebonyi Broadcasting Corporation	23003001		0.00	73,000,000.00	150,000,000.00	0.00	(73,000,000.00)	0.00
	Ebonyi State Council of Public Procurement	11010001		9,285,000.00	9,325,000.00	30,000,000.00	0.00	(40,000.00)	5,052,500.00
	Ebonyi State Emergency Mgt. Agency (SEMA)	11008001		59,235,000.00	70,000,000.00	40,000,000.00	0.00	(10,765,000.00)	1,880,000.00
	Ebonyi State House of Assembly	12003001		277,000,000.00	3,075,416,000.00	3,055,415,699.00	0.00	(2,798,416,000.00)	630,000,000.00
	Ebonyi State House of Assembly Service Commission	12004001		0.00	35,000,000.00	35,000,000.00	0.00	(35,000,000.00)	0.00
	Ebonyi State Independent Electoral Commission	48001001		0.00	-	11,750,000.00	0.00	0.00	0.00

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Ebonyi State Newspaper & Publishing Corporation	23055001		0.00	-	7,750,000.00	0.00	0.00	0.00
	Ebonyi State Agency for Control of AIDS			0.00	-	10,000,000.00	0.00	0.00	0.00
	Government Printing and Stationery Department	23013001		20,000,000.00	40,000,000.00	10,000,000.00	0.00	(20,000,000.00)	0.00
	Liaison Office - Lagos	11021001		0.00	10,000,000.00	19,050,000.00	0.00	(10,000,000.00)	0.00
	Liaison Office, Aba/Port Harcourt	11021005		0.00	-	0.00	0.00	0.00	0.00
	Liaison Office, Abuja	11021002		12,900,748.38	51,000,000.00	100,000,000.00	0.00	(38,099,251.62)	1,563,559,238.19
	Local Government Service Commission	47001002		0.00	0.00	5,000,000.00	0.00	0.00	0.00
	Ministry of Information	23001001		133,407,500.00	139,400,000.00	50,000,000.00	0.00	(5,992,500.00)	0.00
	Ministry of Internal Security	11004001		429,574,328.49	746,875,502.16	2,500,000,000.00	0.00	(317,301,173.67)	309,660,962.50
	Office of Auditor General - State	40001001		5,000,000.00	14,730,000.00	232,810,649.14	0.00	(9,730,000.00)	0.00
	Office of SSA on Higher Education	51700101		0.00	0.00	5,000,000.00	0.00	0.00	0.00
	Office of Religious and Welfare Matters	11021007		0.00	0.00	20,000,000.00	0.00	0.00	0.00
	Office of SA on Inter Party & Labour Affairs	11187001		0.00	0.00	20,000,000.00	0.00	0.00	0.00
	Office of the Deputy Governor	11001002		71,911,900.00	78,601,900.00	60,000,000.00	0.00	(6,690,000.00)	52,935,617.00
	Office of the Executive Governor	11001001		121,054,395.28	128,137,812.50	80,000,000.00	0.00	(7,083,417.22)	39,379,496.00
	Office of the Head of Service	25001001		0.00	33,400,000.00	6,000,000.00	0.00	(33,400,000.00)	0.00
	Office of the Secretary to State Govt	11013001		14,354,730,285.18	14,930,192,839.27	3,000,000,000.00	0.00	(575,462,554.09)	2,711,275,009.12
	State Civil Service Commission	47001001		2,388,000.00	12,415,000.00	11,415,000.00	0.00	(10,027,000.00)	0.00
	Sustainable Development Goals (SDG's) (PSU)	11185001		0.00	0.00	30,000,000.00	0.00	0.00	0.00
	<b>TOTAL ADMINISTRATIVE SECTOR</b>			<b>15,796,487,157.33</b>	<b>19,749,634,053.93</b>	<b>12,503,041,348.14</b>	<b>0.00</b>	<b>(3,953,146,896.60)</b>	<b>5,313,742,822.81</b>
		2							
B	<b>ECONOMIC SECTOR</b>								

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Ebonyi Road Maintenance Agency	34004001		539,787,020.47	800,000,000.00	0.00	0.00	(260,212,979.53)	73,695,090.57
	Ebonyi State Agric. Dev. Programme	15102001		0.00	0.00	40,000,000.00	0.00	0.00	0.00
	EB-RUWASSA	61054002		750,000.00	20,000,000.00	50,000,000.00	0.00	(19,250,000.00)	0.00
	FADAMA	15102002		919,439,775.94	2,000,000,000.00	1,000,000,000.00	0.00	(1,080,560,224.06)	0.00
	Fiscal Responsibility Commission	20013001		0.00	0.00	4,150,000.00	0.00	0.00	0.00
	Internal Revenue Board	20008001		0.00	0.00	5,000,000.00	0.00	0.00	0.00
	Ministry of Agriculture	15001001		482,578,609.68	538,883,423.58	2,400,000,000.00	0.00	(56,304,813.90)	388,417,757.20
	Ministry of Budget, Planning, Research & Monitoring	38001001		0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce	22001001		125,153,181.25	170,000,000.00	100,000,000.00	0.00	(44,846,818.75)	85,000,000.00
	Ministry of Culture and Tourism	36001001		102,678,768.76	102,678,768.76	48,000,000.00	0.00	0.00	4,350,000.00
	Ministry of Finance	20001001		114,586,000.00	193,000,000.00	623,461,172.00	0.00	(78,414,000.00)	0.00
	Ministry of Housing	60010002		2,639,553,988.04	4,245,849,544.99	1,400,000,000.00	0.00	(1,606,295,556.95)	1,614,956,836.46
	Ministry of Infrastructure	34004001		10,313,657,584.49	15,440,000,000.00	6,000,000,000.00	0.00	(5,126,342,415.51)	23,620,172,786.97
	Ministry of Investment	20013002		0.00	0.00	0.00	0.00	0.00	634,264,746.19
	Ministry of Lands	60001001		519,802,840.76	711,862,895.47	650,000,000.00	0.00	(192,060,054.71)	58,024,135.40
	Ministry of Power	61001001		3,490,000,000.00	3,490,000,000.00	2,500,000,000.00	0.00	0.00	2,871,388,151.95
	Ministry of Solid Minerals	22051001		0.00	13,000,000.00	41,000,000.00	0.00	(13,000,000.00)	5,000,000.00
	Ministry of Water Resoure	61054001		788,353,472.13	855,203,552.46	1,200,000,000.00	0.00	(66,850,080.33)	167,750,831.50
	Ministry of works & Transport	34001001		22,040,086,480.44	24,636,893,845.72	19,085,000,000.00	0.00	(2,596,807,365.28)	19,309,829,342.60
	Ministry of Project Monitoring and Evaluation	26600100		26,558,570.00	55,000,000.00	67,000,000.00	0.00	(28,441,430.00)	58,613,528.24
	Ministry of Trade and Investment			518,551,438.92	524,371,552.04	102,750,000.00		(5,820,113.12)	
	Ministry of Market Development & Management	26900100		1,190,456,317.27	1,197,285,997.39	200,000,000.00	0.00	(6,829,680.12)	603,697,746.85
	Ministry of Human Capital Dev. & Monitoring	22700100		1,373,896,192.06	1,711,614,600.00	2,229,000,000.00	0.00	(337,718,407.94)	23,036,250.00
	Ebonyi State Land Information System (EBLIS)	21510300		0.00	0.00	50,000,000.00	0.00	0.00	0.00
	NEWMAP	26500100		0.00	0.00	0.00	0.00	0.00	2,402,755,240.52

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Office of the Accountant General	20007001		1,840,003,752.21	4,012,000,000.00	4,550,000,000.00	0.00	(2,171,996,247.79)	6,102,284,644.04
	Office of the Surveyor General	60002001		4,050,958.00	4,500,000.00	32,000,000.00	0.00	(449,042.00)	0.00
	Ebonyi State Pipe Production Company			206,030,000.00	240,000,000.00	10,000,000.00	0.00	(33,970,000.00)	0.00
	<b>TOTAL ECONOMIC SECTOR</b>			<b>47,235,974,950.42</b>	<b>60,962,144,180.41</b>	<b>42,387,361,172.00</b>	<b>0.00</b>	<b>(13,726,169,229.99)</b>	<b>58,023,237,088.49</b>
		3							
C	<b>LAW AND JUSTICE SECTOR</b>	<b>26052001</b>							
	Customary Court of Appeal	26051001		76,750,000.00	123,000,000.00	400,000,000.00	0.00	(46,250,000.00)	33,000,000.00
	Judicial High Court	18011001		624,914,649.35	678,089,568.84	1,100,000,000.00	0.00	(53,174,919.49)	350,000,000.00
	Judicial Service Commission	26001001		24,000,000.00	24,000,000.00	30,000,000.00	0.00	0.00	24,000,000.00
	Ministry of Justice	32600100		0.00	6,000,000.00	30,000,000.00	0.00	(6,000,000.00)	-
	<b>TOTAL LAW AND JUSTICE SECTOR</b>			<b>725,664,649.35</b>	<b>831,089,568.84</b>	<b>1,560,000,000.00</b>	<b>0.00</b>	<b>(105,424,919.49)</b>	<b>407,000,000.00</b>
		4							
D	<b>REGIONAL SECTOR</b>								
	Ministry of Capital City Development	63001001		-	0.00	25,200,000.00	0.00	0.00	-
	<b>TOTAL REGIONAL SECTOR</b>	<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>25,200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		5							
E	<b>SOCIAL SECTOR</b>								
	Agency for Mass Literacy	17010001		0.00	-	10,000,000.00	0.00	0	0.00
	Ebonyi Hospital Management Board	21102001		0.00	450,000,000.00	2,500,000,000.00	0.00	(450,000,000.00)	0.00
	Ebonyi State Road Maintenance Agency (EBROMA)			0.00	-	2,500,000,000.00	0.00	0.00	
	Ebonyi State College of Education	17019001		0.00	-	586,000,000.00	0.00	0.00	99,005,078.45
	Ebonyi State Health Insurance Agency	21004001		139,646,646.25	140,000,000.00	450,000,000.00	0.00	(353,353.75)	0.00
	Ebonyi State Library Board	17008001		6,285,600.00	6,300,000.00	10,000,000.00	0.00	(14,400.00)	0.00
	Ebonyi State Primary Health Care Development Agency	21003001		21,436,250.00	52,000,000.00	310,200,000.00	0.00	(30,563,750.00)	0.00
	Ebonyi State School of Health	21026001		0.00	-	10,000,000.00	0.00	0.00	0.00

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Ebonyi State School of Nursing	21033001		226,573,807.50	226,573,807.50	10,000,000.00	0.00	0.00	7,007,235.00
	Ebonyi State Sports Council	13051001		30,000,000.00	30,000,000.00	13,000,000.00	0.00	0.00	500,000.00
	Ebonyi State Universal Basic Education Board	17003001		3,150,000,000.00	3,150,000,000.00	4,374,760,000.00	0.00	0.00	6,320,947,461.30
	Ebonyi State University	17021001		0.00	238,561,500.00	1,500,000,000.00	0.00	(238,561,500.00)	0.00
	Ebonyi Vocational College			0.00	-	200,000,000.00	0.00	0.00	
	King David University Medical Sciences			254,094,135.00	500,000,000.00	500,000,000.00	0.00	(245,905,865.00)	1,097,926,209.62
	Ebonyi State Scholarship Board			0.00	-	50,000,000.00	0.00	0.00	0.00
	Ebonyi State Committee on Food and Nutrition			0.00	-	88,000,000.00	0.00	0.00	0.00
	Aeronautic University, Ezza			0.00	-	500,000,000.00	0.00	0.00	
	ICT University, Izzi			100,000,000.00	100,000,000.00	500,000,000.00	0.00	0.00	
	King David University Teaching Hospital	17002000		300,000,000.00	300,000,000.00	300,000,000.00	0.00	0.00	4,445,114,982.12
	Examinations Development Centre	17009001		25,000,000.00	25,000,000.00	2,940,000.00	0.00	0.00	0.00
	King David Gifted Children	17003000		159,311,108.00	159,330,204.00	100,000,000.00	0.00	(19,096.00)	30,000,000.00
	Ministry of Education	17001001		739,740,420.11	953,918,370.11	2,200,000,000.00	0.00	(214,177,950.00)	0.00
	Ministry of Environment	35001001		420,830,222.50	479,500,000.00	328,000,000.00	0.00	(58,669,777.50)	343,370,076.20
	Ministry of Health	21001001		2,703,674,786.00	2,970,000,000.00	3,000,000,000.00	0.00	(266,325,214.00)	3,952,108.84
	Ministry of Local Government, Chieftaincy Matters and Rural Development.	51001001		0.00	0.00	10,000,000.00	0.00	0.00	0.00
	Ministry of Women Affairs	14001001		487,905,232.00	488,000,000.00	38,500,000.00	0.00	(94,768.00)	0.00
	Women Development Centre	51400200		0.00	0.00	10,000,000.00	0.00	0.00	0.00
	Ministry of Youth & Sports	13001001		710,150,020.79	743,000,000.00	4,200,000,000.00	0.00	(32,849,979.21)	2,064,473,535.11
	Secondary Education Board	17051000		0.00	3,000,000.00	200,000,000.00	0.00	(3,000,000.00)	0.00
	<b>TOTAL SOCIAL SECTOR</b>			<b>9,474,648,228.15</b>	<b>11,015,183,881.61</b>	<b>24,501,400,000.00</b>	<b>0.00</b>	<b>(1,540,535,653.46)</b>	<b>14,412,296,686.64</b>
	<b>GRAND TOTAL</b>			<b>73,232,774,985.25</b>	<b>92,558,051,684.79</b>	<b>80,977,002,520.14</b>	<b>0.00</b>	<b>(19,325,276,699.54)</b>	<b>78,156,276,597.94</b>
13	<b>Investments</b>	No. of Shares	price per share	<b>2023</b>	<b>2022</b>				

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note					
	FBN HOLDING PLC	510000	37.00	18,870,000.00	4,717,500.00			
	FIDELITY BANK PLC	1603590	10.00	16,035,900.00	11,289,273.60			
	STERLING BANK	2621073	5.00	13,105,365.00	9,671,759.37			
	FCMB	1	8.45	8.45	5.63			
	ZENITH BANK PLC	3232190	82.08	265,282,943.00	101,128,125.00			
	ACCESS BANK	3906873	23.00	89,858,079.00	60,447,173.10			
	LAFARGE AFRICA PLC	2761997	8.58	23,698,740.00	78,302,614.95			
	GTB	105000	44.00	4,620,000.00	3,675,000.00			
	OANDO PLC	53168	1.85	98,325.00	292,424.00			
	WAPIC PLC	2911277	0.67	1,950,555.59	535,428.96			
	FORTE OIL PLC	378820	-	-	6,402,058.00			
	UBA	94113	24.30	2,286,945.90	-			
	PRESCO PL	12202	231.00	2,824,763.00	-			
	<b>Total</b>	<b>18190304</b>		<b>438,631,624.94</b>	<b>276,461,362.61</b>			
14	<b>Details and Movement in Loans and Domestic Arrears are shown below:</b>							
				<b>2023</b>	<b>2022</b>			
				<b>Non Current</b>	<b>Current</b>	<b>Total</b>		
	Salary Bail out		3,388,559,141.40	0.00	3,388,559,141.40	3,447,279,183.40		
	Excess Crude		8,408,249,805.21	0.00	8,408,249,805.21	8,551,670,266.23		
	CACS (Commercial Agriculture CreditScheme)		600,382,425.67	923,121,053.15	1,523,503,478.82	2,789,917,805.37		
	Micro Small Medium Enterprises Development Fund		2,000,000,000.00		2,000,000,000.00	2,000,000,000.00		
	Health Care Facility		1,140,204,068.00	232,861,398.25	1,373,065,466.25	1,588,014,449.25		
	Contracts Retention Arrears				0.00	0.00		
	Other Judgement Debt		88,888,414.31		88,888,414.31	83,327,926.91		
	Budget Support		17,208,462,392.59		17,208,462,392.59	17,273,649,400.07		
	Pension and Gratuity				0.00	3,806,746,867.62		
	Foreign Loans		77,029,519,603.46	8,328,074,534.13	85,357,594,137.59	26,272,546,915.47		
	Bridging Financing Loan		15,502,344,533.36	2,722,991,570.52	18,225,336,103.88	18,225,336,103.88		
	Commercial Bank Term Loan		7,076,613,449.57		7,076,613,449.57	8,500,000,000.00		
	Airport Loan		10,000,000,000.00		10,000,000,000.00	10,000,000,000.00		
	<b>Sub Total</b>		<b>142,443,223,833.57</b>	<b>12,207,048,556.05</b>	<b>154,650,272,389.62</b>	<b>102,538,488,918.20</b>		
	<b>Current</b>							
	Salary Bail out		0.00			5,794,235.20		



**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	Excess Crude		0.00			89,972,595.59			
	CACS (Commercial Agriculture Credit Scheme)		923,121,053.15			142,321,504.36			
	Budget Support					154,908,117.75			
	Severance Allowance		0.00			0.00			
	Health Facility Loan		232,861,398.25			31,884,099.15			
	Commercial Bank Term Loan								
	Pension and Gratuity		0.00			0.00			
	Foreign Loans		8,328,074,534.13			387,936,680.20			
	Bridging Financing Loan		2,722,991,570.52						
	<b>Sub Total</b>		<b>12,207,048,556.05</b>						
	<b>Grand Total</b>		<b>154,650,272,389.62</b>			<b>102,538,488,918.20</b>			
			<b>2023</b>	<b>2022</b>					
15	<b>Financial Liabilities &amp; Domestic Arrears - Movements</b>								
	BUDGET SUPPORT FACILITY								
	Opening Balance		17,273,649,400.07	17,420,511,433.11					
	Addition		0.00	0.00					
	Principal Repayment		65,187,007.48	146,862,033.06					
	<b>Closing Balance</b>		<b>17,208,462,392.59</b>	<b>17,273,649,400.05</b>					
	SALARY BAILOUT								
	Opening Balance		3,447,279,183.40	3,579,571,569.33					
	Addition		0.00	0.00					
	Principal Repayment		58,720,042.00	132,292,385.93					
	<b>Closing Balance</b>		<b>3,388,559,141.40</b>	<b>3,447,279,183.40</b>					
	EXCESS CRUDE ACCT (ECA)								
	Opening Balance		8,551,670,266.23	8,874,787,115.77					
	Addition		0.00	0.00					
	Principal Repayment		143,420,461.02	323,116,849.54					
	<b>Closing Balance</b>		<b>8,408,249,805.21</b>	<b>8,551,670,266.23</b>					
	AGRIC LOANS (CACS)								
	Opening Balance		3,020,781,898.59	4,389,650,958.57					
	Addition			0.00					
	Principal Repayment		1,497,278,419.77	1,599,733,153.20					
	<b>Closing Balance</b>		<b>1,523,503,478.82</b>	<b>2,789,917,805.37</b>					

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

<b>Note</b>	<b>Details</b>	<b>NCOA Codes</b>	<b>Ref. Note</b>						
	JUDGEMENT DEBT								
	Opening Balance		83,327,926.91	83,327,929.91					
	Addition		88,888,414.31	0.00					
	Principal Decrease		83,327,926.91	0.00					
	<b>Closing Balance</b>		<b>88,888,414.31</b>	<b>83,327,929.91</b>					
	CONTRACTORS ARREARS								
	Opening Balance			202,490,697.73					
	Addition			0.00					
	Principal Decrease			202,490,697.73					
	<b>Closing Balance</b>		<b>0.00</b>	<b>0.00</b>					
	PENSON & GRATUITY ARREARS								
	Opening Balance		3,806,746,867.62	3,806,746,867.62					
	Addition		1,425,529,231.93	0.00					
	Principal Decrease		4,091,200,456.39	0.00					
	<b>Closing Balance</b>		<b>1,141,075,643.16</b>	<b>3,806,746,867.62</b>					
	MSMEDF								
	Opening Balance		2,000,000,000.00	2,000,000,000.00					
	Addition		0.00	0.00					
	Principal Repayment		0.00	0.00					
	<b>Closing Balance</b>		<b>2,000,000,000.00</b>	<b>2,000,000,000.00</b>					
	MEDICAL EQUIPMENT LOAN								
	Opening Balance		1,588,014,449.25	1,802,963,432.25					
	Addition			0.00					
	Principal Repayment		214,948,983.00	214,948,983.00					
	<b>Closing Balance</b>		<b>1,373,065,466.25</b>	<b>1,588,014,449.25</b>					
	BRIDGE FINANCING LOAN								
	Opening Balance		18,225,336,103.88	0.00					
	Addition			18,225,336,103.88					
	Principal Repayment		0.00	0.00					
	<b>Closing Balance</b>		<b>18,225,336,103.88</b>	<b>18,225,336,103.88</b>					
	COMMERCIAL BANK TERM LOAN								
	Opening Balance		8,500,000,000.00	0.00					
	Addition			8,500,000,000.00					

**SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS**

Note	Details	NCOA Codes	Ref. Note						
	Principal Repayment		1,423,386,550.43	0.00					
	<b>Closing Balance</b>		<b>7,076,613,449.57</b>	<b>8,500,000,000.00</b>					
	AIRPORT LOAN								
	Opening Balance		10,000,000,000.00	0.00					
	Addition			10,000,000,000.00					
	Principal Repayment		0.00	0.00					
	<b>Closing Balance</b>		<b>10,000,000,000.00</b>	<b>10,000,000,000.00</b>					
	FOREIGN LOANS								
	Opening Balance		26,272,546,915.00	26,211,815,416.32					
	Addition		0.00	0.00					
	Reconciliation with DMO		60,600,870,771.19	954,189,758.06					
	Principal Repayment		1,515,823,548.60	893,458,258.91					
	<b>Closing Balance</b>		<b>85,357,594,137.59</b>	<b>26,272,546,915.47</b>					

**Debt Management  
Office, Abuja gave  
Ebonyi State Foreign  
Debts Value in Naira of  
N85,357,594,137.59. The  
conversion from Dollar  
to Naira was done by  
DMO, Abuja.**

*CMF* 28/03/2024

**Mr. Emeka C. Nwankwo, CPA, FCNA**  
*Accountant General*  
*Ebonyi State*