



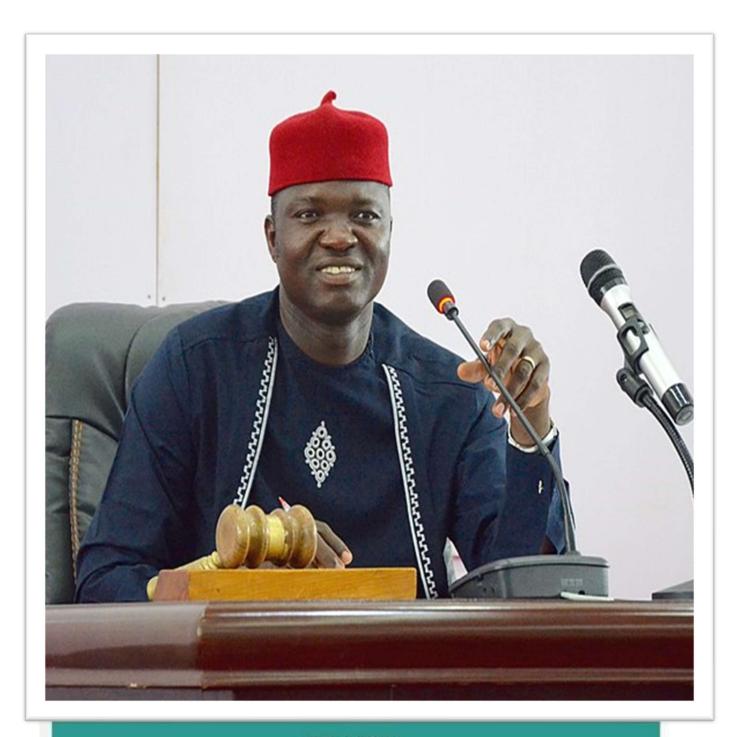
HIS EXCELLENCY
ENGR. CHIEF DAVID NWEZE UMAHI FNSE, FNATE
EXECUTIVE GOVERNOR OF EBONYI STATE





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

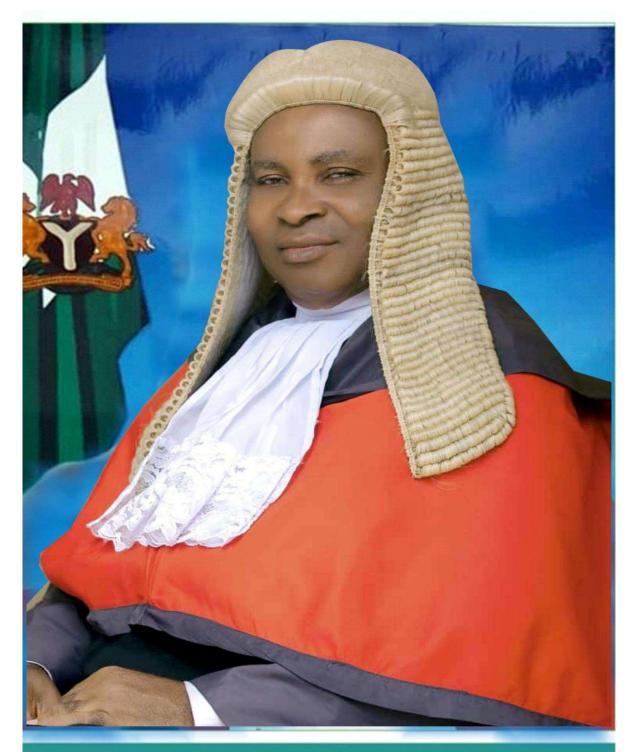




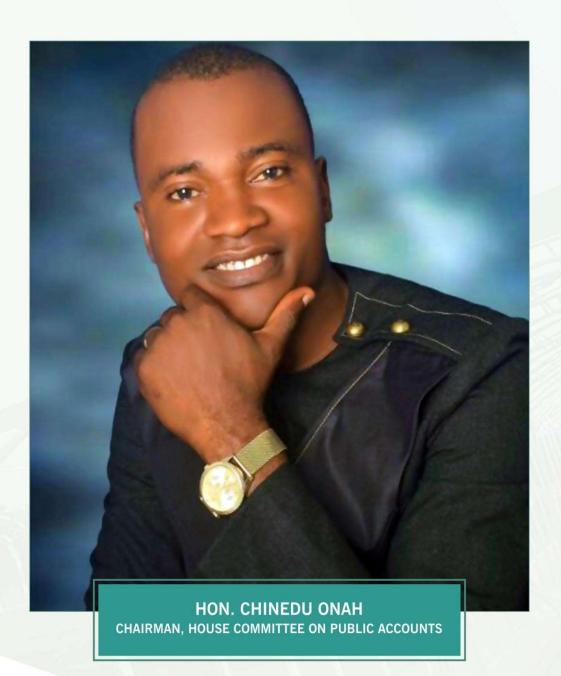
RT. HON.

OGBONNIA FRANCIS NWIFURU

SPEAKER EBONYI STATE HOUSE OF ASSEMBLY



MY LORD
HON. JUSTICE ELVIS ANAGU NGENE
CHIEF JUDGE OF EBONYI STATE

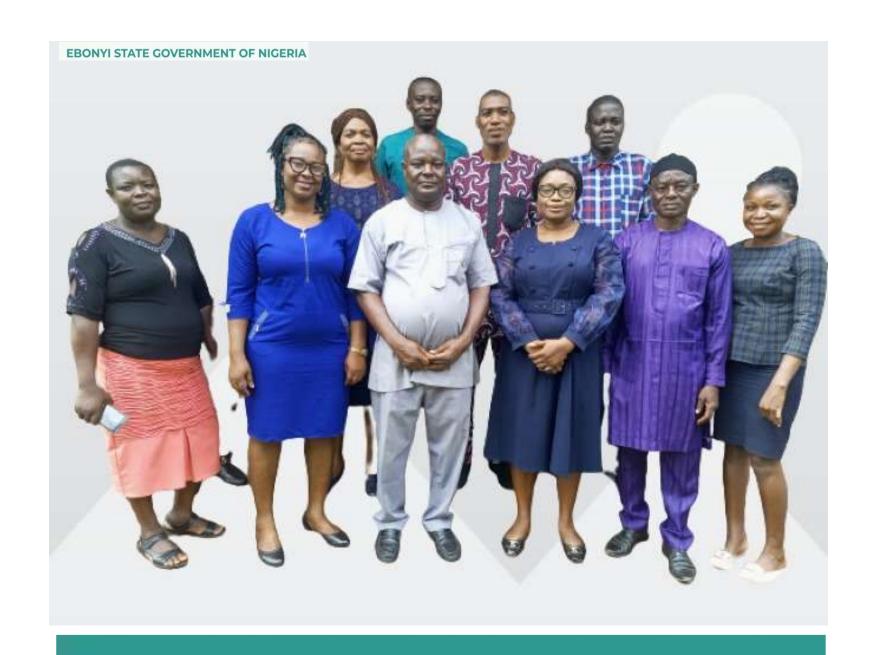




EBONYI STATE GOVERNMENT OF NIGERIA



ELDER U.S.A. UDU, PhD, FCNA, FCTI, CPA Ireland, ACCrf
AUDITOR-GENERAL, EBONYI STATE



2021 ANNUAL ACCOUNTS AUDIT TEAM

TABLE OF CONTENT

CHAPTER O	N	Ł
-----------	---	---

PREAMBLE	1
1.1. The Financial Statements of Government of Ebonyi State of Nigeria for the year	
ended 31st December, 2021	1
1.2. The Financial Statements prepared in line with the International Public Sector	
Accounting Standards (IPSAS) Accrual	1
1.3 Special Opinion	1
Disclosure Note in the State Financial Statements for 2020	2
1.4. General Observations	4
1.4.1 Recoveries (Savings) From Social Benefits	4
CHAPTER TWO	
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (REVENUE)	
2.1. Internally Generated Revenue (IGR)	6
2.1.1. IGR Budget Performance (Economic Classification)	7
2.1.2. IGR Subheads that Exceeded Budget Provisions	7
2.1.3. Subheads that Performed Below their Budgetary Provisions	8
2.1.4. Internally Generated Revenue Performance of MDAs	8
2.1.5. MDAs that Did Not Meet Their Revenue Targets for the Year	10
2.1.6 2021 IGR Performance of MDAs Against 2020 Level	10
2.1.7 MDAs That Reported Drops in Revenue	12
2.2. Receipts From FAAC	13
2.2.1 FAAC Revenue Items for Which EBSG Received Nothing	14
2.3 Revenue Other Than IGR and FAAC	15
2.3.1 AIDS and Grants	15
2.3.2 Other Independent Revenue	15
CHAPTER THREE	
STATEMENT OF FINANCIAL PERFORMANCE (RECURRENT EXPENDITURE)	
3.1 Personnel Cost Dropped by 1.98% As Against 2020	17
3.1.1. Personnel Cost Budget Performance of MDAs	18
3.1.2. Social Benefits	23
3.2. Overheads	24
3.2.1. Overheads Increased by 29.75% of 2020 But it is 86.75% of the 2021 Budget	24
1	24
3.2.3. Significant Reduction in Overhead Costs were observed on	25
3.2.4. Overhead Budget Performance (Economic Classification)	26
3.2.5 Overhead Budget Performance by MDAs	2.7

3.3 Grants and Contributions	32
3.4 Public Debt Charges	32
3.5 Depreciation Amortization	33
3.6 Surplus of Revenue Over Recurrent Expenditure For the Year 2021	34
CHAPTER FOUR	
STATEMENT OF FINANCIAL POSITION	
4.1. Current Assets	36
4.1.1. Cash and Cash Equivalents	36
4.1.2. Receivables	37
4.2. Current Liabilities	37
4.2.1. Current Portion of Long Term Liabilities	37
4.2.2. Liquidity of the State Government	38
4.3 Capital Expenditure	38
4.3.1 Non-Current Assets Balances	40
4.3.2 Capital Budget Performance of MDAs	42
4.3.3. MDAs That Did Not Access Their Capital Budgets	46
4.4. Internal Loans	47
4.5. Foreign Loans	49
4.6 Summary of the State's Liabilities	50
CHAPTER FIVE	
CONSOLIDATED STATEMENT OF CASH FLOW	
5.1. Sources of Cash	51
5.2. Uses of Cash	51
5.3. Closing Cash/Cash Equivalent	52
Audit Certificate	54
Appendixes: Accountant-General's Annual Financial Statements for the	
year ended 3 1 st December, 2021	

CHAPTER ONE PREAMBLE

- 1.1 The Financial Statements of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2021 was submitted to me by the State Accountant General on 21st April, 2022 in accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria. 1999, (as amended) and Section 18(1) of Ebonyi State Public Sector Audit Law No. 008 of 2021.
- **1.2** The Financial Statements prepared in line with International Public Sector Accounting Standards (IPSAS Accrual) have been examined by me pursuant to Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999, as amended, and Section 13(1) of Ebonyi State Public Sector Audit Law No. 008 of 2021.

1.3 Special Opinion:

Ebonyi State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Programme for Results (SFTAS Programme). The expenditure frameworks (and receipts) are detailed in Notes 7, 9-12, in the attached General Purpose Financial Statements of Ebonyi State Government restated in the table below:

In my opinion, Notes 7, 9-12, presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Programme including expenditures on other programmes by the Government of Ebonyi State of Nigeria for the year ended December 31, 2021 in accordance with IPSAS as described in the Statement of Significant Accounting Policies.

Disclosure Note in the State Financial Statements for 2021

Ebonyi State is participating in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Results. For participation in the Programme, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Results which terms are defined in the Subsidiary Grant Agreement dated 14th December, 2020. The achievement of performance by the State is verified by an Independent Verification Agent (IVA). The Programme Expenditure Framework for SFTAS Programme comprises expenditures incurred in the following budget lines as shown in Table 1 below:

Table 1: 2019 - 2021 Budget Line Expenditure Framework

		2021 2020			2019				
MDAs	Personnel Cost	Overheads	Total	Personnel Cost	Overheads	Total	Personnel Cost	Overhead s	Total
	N	N	N	N	N	N	N	N	N
Ministry of Finance and Economic Development	527,895,890.43	11,580,335.72	539,476,226.15	570,098,254.96	76,382,460.00	646,480,714.96	385,866,615.15	9,993,150.00	395,859,765.51
Office of the State Accountant General	55,533,415.63	806,908,353.74	862,441,769.37	48,344,424.05	16,929,700.00	65,274,124.05	42,112,003.31	9,152,800.00	51,264,803.31
Ebonyi State Internal Revenue Service	125,009,310.32	21,333,333.33	146,342,643.65	143,291,465.87	24,100,000.00	167,391,465.87	127,659,693.04	6,455,480.00	134,115,173.04
Ministry of Budget, Planning Research & Monitoring				22,202,095.76	2,579,700.00	24,781,795.76	36,458,174.30	6,593,000.00	43,051,174.30
Total	708,438,616.38	839,822,022.79	1,548,260,639.17	783,936,240.64	119,991,860.00	903,928,100.64	592,096,485.80	32,194,430.00	624,290,916.16

The State was found eligible to participate in the Programme for 2020 for which verification and disbursements occurred during the year. Verification and disbursement for 2021 is to occur in 2022. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 36-41.

Table 2: Disbursement from the Federal Government (SFTAS)

	2021 (N)	2020 (N)
Amount Earned for 2019 performance	-	6,954,000,000.00
Amount Earned for 2020 performance	3,849,090,000.00	
Total	3,849,090,000.00	<u>6,954,000,000.00</u>

1.4 General Observations

1.4.1 Recoveries From Social Benefits

In the course of the year ended 31st December, 2021, Audit processed a total of 166 Personal files of retired or dead Civil Servants from the Office of Head of Service. Observed discrepancies arising from the personal files and the service history of the officers led to the recovery of a total of twenty million, five hundred and thirty thousand, four hundred and twenty one naira, forty eight kobo (20,530,421.48). This amount is sixteen million, four hundred and twenty four thousand, nine hundred and forty nine naira, ninety two kobo (\mathbb{\m

The recoveries stem from the following Audit Observations:

	2021 N	2020 №
1. Wrong Application of:		
a. Length of Service	2,914,950.55	5,028,895.90
b. Salary Tables	398,957.19	5,450,209.89
c. Salary grade level & step	10,533.60	1,962,921.15
d. Terminal benefits	-	5,713,479.47
e. Pensions/Gratuity Rates	-	8,647.44
f. Total Emoluments	4,816,902.39	
2. Others		

		20,530,421.48	<u>36,955,371.40</u>
e.	Replacement of two Air Conditioners		22,000.00
d.	Outstanding Payments for Computers	-	18,383.32
c.	Outstanding Housing Estate Payments	2,404,328.67	3,794,077.37
b.	Outstanding State Agric Loan	3,233,872.46	5,879,250.00
a.	Salary Overpayments to retired/deceased officers	6,750,876.62	9,077,506.86

The Head of Service has been advised accordingly.

CHAPTER TWO

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (REVENUE)

2.1 Internally Generated Revenue (IGR)

Internally Generated Revenue (IGR) for the year ended 31st December, 2021 amounted to twenty six billion, four million, sixty eight thousand, two hundred and ninety nine naira, seventy nine kobo (26,004,068,299.79) This represents 118.59% performance on the budget of twenty one billion, nine hundred and twenty eight million, forty three thousand, six hundred and sixty nine naira, seventy eight kobo (\text{\tex{

2.1.1 IGR Budget Performance (Economic Classification)

The IGR budget performance of the State according to Economic Classification is as detailed below:

ACTUAL 2020	IGR ITEMS	ACTUAL 2021	2021 BUDGET	%
				PERFORMAN
				CE
6,361,234,312.26	Taxes	13,812,536,428.50	6,530,454,923.75	211.51
280,805,828.52	Licenses	99,326,087.10	92,640,000.00	107.22
15,532,283.88	Fines	11,682,448.09	108,970,454.16	10.72
4,695,594,365.26	Fees	4,651,663,603.78	3,598,535,126.42	129.27
3,436,117,543.35	Sales	3,764,662,173.10	58,264,572.50	6461.32
869,597,092.62	Earnings	49,704,938.39	74,409,690.25	66.80
235,982,128.59	Rents	786,572,213.60	1,264,768,902.70	62.19
57,268,513.34	Investment/Income	234,128,821.06	-	100
544,464,828.33	Interest Earned	-	-	0.00
191,667,437.30	Re-imbursement		5,100,000,000.00	0.00
4.614,263,048.46	Other Independent	2,593,791,586.17	5,100,000,000.00	50.86
	Rev.			
21,302,527,381.91	Total	26,004,068,299.7	21,928,043,669.78	118.59
		9		

2.1.2 IGR Subheads that exceeded budget provisions

Four IGR subheads as shown below surpassed their revenue budgets for the year with the corresponding percentages

IGR Items	2021 Actual	2021 Budget Provision	%
	₩	N	Performance
Taxes	13,812,536,428.50	6,530,454,923.75	211.51
Licenses	99,326,087.10	92,640,000.00	107.22

Fees	4,651,663,603.78	3,598,535,126.42	129.27
Sales	3,764,662,173.10	58,264,572.50	6,461.32

2.1.3 Subheads That Performed Below Their Budgetary Provisions

Performances on the other four subheads were below their budgetary provisions and ranged from 10.72% to 88.51% as detailed below:

Fines 10.72%

Earnings 66.80%

Rent 62.19%

Other Independent Revenue 50.86

2.1.4 Internally Generated Revenue Performance of MDAs

The IGR performance of Ministries, Departments and Agencies (MDAs) against their final revenue budgets for the year ended 31st December, 2021 is as detailed below:

S/N	MDAs	ACTUAL 2021	BUDGET 2021	% PERFORMANCE
1	Ministry of Capital Territory	179,920,542.02	260,720,000.00	69.01
2	Board of Internal Revenue	10,923,110,721.89	7,852,611,657.83	139.10
3	Min. of Education	59,062,756.70	200,000,000.00	29.53
4	Exam Development Centre	107,866,973.97	203,050,000.00	53.12
5	High Court	21,308,379.00	59,705,000.00	35.69
6	Commerce & Industry	2,234,528,712.00	130,340,000.00	1,714.38
7	Solid mineral	3,177,181,166.29	1,513,300,000.00	209.95
8	Works & Transport	36,782,009.58	176,860,000.00	20.80
9	Internal Security	137,500.00	3,000,000.00	4.58
10	Attitudinal Change		7,600,000.00	-
11	HOS	4,306,730.50	150,000.00	2,871.15
12	ICT	13,156,955.00	47,000,000.00	27.99

13	Environment	35,701,758.09	46,200,000.00	77.28
14	Youths & Sports	2,069,500.00	3,800,000.00	54.46
15	Culture & Tourism	9,001,000.00	4,750,000.00	189.49
16	Min. of Health	1,097,900.00	1,050,000.00	104.56
17	Lands & Survey	1,804,410,994.79	182,820,000.00	986.99
18	Ministry of Power & Energy	9,986,000.00	1,800,000.00	554.78
19	Min. of Justice	8,510,560.00	1,330,000.00	639.89
20	Ebonyi State Hospt. Mgt. Board	3,697,250.00	-	100.00
21	EBSIEC	452,000.00	806,000.00	56.08
22	Fertilizer Blend Plant	-	50,000.00	-
23	SSG	85,000.00	800,000.00	10.63
24	Office of the State Auditor- General	154,100.00	40,000.00	385.25
25	Min. of Finance & Econ. Dev.	234,128,821.06	466,360,000.00	50.20
26	Min. of Rice Mill Dev.	2,000,000.00	12,850,000.00	15.56
27	Min. of Local Govt. & Chieftaincy	-	5,200,000.00	-
28	Customary Court of Appeal	-	1,300,000.00	-
29	Office of the Accountant-General	3,120,156,093.65	51,800,000,000.00	6.02
30	Housing & Urban Dev.	-	500,000.00	-
31	Women Affairs & Social Dev.	762,100.00	590,000.00	129.17
32	State Council on Public Procurement	15,486,230.00	4,200,000.00	368.72
33	Market Dev. & Monitoring	736,016,480.00	-	-
34	SSA on Private School	662,969,679.07	800,000.00	82,871.21
35	Govt. House	-	61,600,000.00	-
36	SDG		2,000,000.00	-
37	Min. of Information & State Orientation		4,000,000.00	-
38	Agriculture & National Resources	6,047,800.00	45,230,000.00	13.37
39	Human Cap. Dev & Monitoring	-	3,100,000.00	-
40	Water Resources	-	1,800,000.00	-
41	Min. of Business Development		1,000,000.00	-
42	UBEB		2,000,000.00	-
43	Library Board	181,000.00	1,000,000.00	18.10
44	College of Education Ikwo	793,902,079.30	1,544,784,600.00	51.39
45	School of Health Tech Ngbo	51,998,375.22	3,000,000.00	1,733.28
46	Sch. Of Nursing & Midwifery	65,179,537.41	8,000,000.00	814.74
47	Ebonyi State Health Insurance Agency	-	51,800,000.00	-
48	Ebonyi State Agriculture Land Dev. Board	-	1,000,000.00	-
49	Ebonyi State University	1,682,711,594.24		100.00
		26,004,068,299.79	21,928,043,669.78	118.59

2.1.5 MDAs That Did Not Meet Their Revenue Targets for the Year

The following MDAs did not meet their revenue targets for the year ended 31st December, 2021.

S/No	MDA	Revenue Budget Performance %
1	Ministry of Capital Territory	69.01
2	Ministry of Education	29.53
3	Examination Dev. Centre	53.12
4	Judiciary: High Court	35.69
5	Ministry of Works and Transport	20.80
6	Ministry of Internal Security	4.58
7	Information and communication Tech.	25.87
8	Ministry of Environment	77.28
9	Ministry of Youth and Sports Dev.	54.46
10	Ebonyi State Independent Electoral Commission	56.08
11	Office of the Secretary to the State Government	10.63
12	Ministry of Rice Mill Development	15.56
13	Office of the Accountant General	6.02
14	Ministry of Agriculture and Natural Resources	13.37
15	Ebonyi State Library Board	18.10
16	Ebonyi State College of Education, Ikwo	51.39

2.1.6 2021 IGR Performance of MDAs Against 2020 Level

MDA	2021 Actual	2020 Actual	% Increase/ (Decrease)
Office of the Accountant	3,120,156,093.65	5,463,351,360.21	(42.89)
Internal Revenue Service	10,923,110,721.89	7,017,958,361.25	55.65
Ministry of Finance & Eco. Dev.	234,128,821.06	35,352,394.28	562.27
Min. of Local Government Chieftaincy Matters & Rural Development		7,552,762.40	(100.00)

Ebonyi State University	1,682,711,594.24	2,154,207,295.00	(21.89)
State College of Education, Ikwo	793,902,079.30	26,690,100.00	2,874.52
Ministry of Works and Transport	36,782,009.58	140,528,757.54	(73.83)
Ministry of Capital Territory Development	179,920,542.02	398,303,307.95	(54.83)
Office of the Secretary to the State Government	85,000.00	169,600.00	(49.88)
Ministry of Agric & Natural Resources	6,047,800.00	59,173,437.46	(89.78)
Ministry of Commerce and Industry	2,234,528,712.00	3,489,172,096.17	(35.96)
Office of the State Auditor General	154,100.00	18,000.00	756.11
Ministry of Culture and Tourism	9,001,000.00	22,532,229.00	(60.05)
Ministry of Lands and Survey	1,804,410,994.79	125,445,082.94	1,338.41
Ministry of Solid Mineral	3,177,181,166.29	1,779,855,827.07	78.51
Ministry of Justice	8,510,560.00	11,208,900.95	(24.07)
Judiciary: High Court	21,308,379.00	34,084,941.76	(37.48)
State Library Board	181,000.00	22,000.00	722.73
Judiciary: Customary Court of Appeal	-	487,297.50	(100.00)
Ministry of Education	59,062,756.70	193,685,933.31	(69.51)
Ministry of Youth & Sports Dev.	2,069,500.00	966,000.00	114.23
Ministry of Women Affairs	762,100.00	344,200.00	121.41
Ministry of Environment	35,701,758.09	34,781,978.97	2.64
Ministry of Health	1,097,900.00	22,928,142.25	(95.21)
School of Health Tech, Ngbo	51,998,375.30	22,783,558.07	128.23
College of Nursing & Midwifery	65,179,537.41	25,523,491.75	155.37
State Hospital Management Board	3,697,250.00	3,411,250.00	8.38
Ebonyi Investment & Property Coy Ltd.	-	21,916,119.06	(100.00)
EBSIEC	452,000.00	54,506,424.00	(99.17)
Head of Service	4,306,730.00	523,050.00	723.39
Ministry of Power & Energy	9,986,000.00	2,290,000.00	336.07
Information & Communication Technology	13,156,955.00	201,816,104.26	(93.48)
Ebonyi Fertilizer & Chemical Coy	-	62,400.00	(100.00)

Department of Petroleum Resources	-	8,473,455.00	(100.00)
Min. Of Housing & Urban Dev.	-	860,500.00	(100.00)
Examination Dev. Centre	107,866,973.97	60,783,926.30	77.46
Ministry of Infrastructure	-	8,000.00	(100.00)
Ministry of Market Development	736,016,480.00	171,921,699.59	328.11
Ministry of Rice Mill Development	2,000,000.00	2,000,000.00	-
Secondary Education Board	-	24,000.00	(100.00)
State Council on Public Procurement	15,486,230.00	14,080,876.19	9.98
EBOTRANS	-	2,500,000.00	-
SSA on Private Schools	662,969,679.07	-	100.00
Ministry of Internal Security	137,500.00	-	100.00

2.1.7 MDAs That Reported Drops in Revenue

Drops in Revenue are reported for the following MDAs in 2021 against their revenue performance in 2020.

MDA	2021 Actual	2020 Actual	% Increase/ (Decrease)
Office of the Accountant	3,120,156,093.65	5,463,351,360.21	(42.89)
Min. of Local Government Chieftaincy Matters & Rural Development		7,552,762.40	(100.00)
Ebonyi State University	1,682,711,594.24	2,154,207,295.00	(21.89)
Ministry of Works and Transport	36,782,009.58	140,528,757.54	(73.83)
Ministry of Capital Territory Development	179,920,542.02	398,303,307.95	(54.83)
Office of the Secretary to the State Government	85,000.00	169,600.00	(49.88)
Ministry of Agric & Natural Resources	6,047,800.00	59,173,437.46	(89.78)
Ministry of Commerce and Industry	2,234,528,712.00	3,489,172,096.17	(35.96)
Ministry of Culture and Tourism	9,001,000.00	22,532,229.00	(60.05)
Ministry of Justice	8,510,560.00	11,208,900.95	(24.07)
Judiciary: High Court	21,308,379.00	34,084,941.76	(37.48)
Judiciary: Customary Court of Appeal	-	487,297.50	(100.00)
Ministry of Education	59,062,756.70	193,685,933.31	(69.51)

Ministry of Health	1,097,900.00	22,928,142.25	(95.21)
Ebonyi Investment & Property Coy Ltd.	-	21,916,119.06	(100.00)
EBSIEC	452,000.00	54,506,424.00	(99.17)
Information & Communication Technology	13,156,955.00	201,816,104.26	(93.48)
Ebonyi Fertilizer & Chemical Coy	1	62,400.00	(100.00)
Department of Petroleum Resources	-	8,473,455.00	(100.00)
Min. Of Housing & Urban Dev.	-	860,500.00	(100.00)
Ministry of Infrastructure	-	8,000.00	(100.00)
Secondary Education Board	-	24,000.00	(100.00)
EBOTRANS	-	2,500,000.00	(100.00)

2.2 Receipts from FAAC

For the year ended 31st December 2021, Receipts from Federation Account Allocation Committee (FAAC) amounted to **fifty four billion**, **four hundred and ninety seven million**, **three hundred and fifty eight thousand**, **nine hundred and twenty one naira**, **eighty seven kobo** (N54,497,358,921.87), This represents 105.59% of the FAAC Receipts budget of **fifty one billion**, **six hundred and thirteen million naira** (N51,613,000,000.00) for the year.

FAAC Receipts rose from forty seven billion, six hundred and five million, six hundred and thirty five thousand, two hundred and thirteen naira, forty five kobo (\mathbb{N}47,605,635,213.45) in 2020 to fifty four billion, four hundred and ninety seven million, three hundred and fifty eight thousand, nine hundred and twenty one naira, eighty seven kobo (\mathbb{N}54,497,358,921.87), an increase of 14.48%.

The details of the receipts against the 2021 budget and against receipts from FAAC in 2020 for each FAAC Revenue item are shown below:

ACTUAL 2020 N	ITEMS	ACTUAL 2021 N	FINAL BUDGET 2021 N	% BUDGET PERFORM ANCE
29,344,523,636.69	Statutory Allocation	34,542,739,900.50	31,500,000,000.0	109.57
14,428,967,633.08	Value Added Tax	19,644,488,675.55	18,000,000,000.0	109.14
655,387,968.29	Excess Crude Allocation	-	80, 000,000.00	0
942,907,616.80	Exchange Rate Gain	174,349,593.38	120, 000,000.00	145.29
-	Budget Augmentation	-	-	-
339,128,555.93	Excess Bank Charges	11,781,360.11	-	100.00
421,743,119.28	Forex Equalization	46,136,635.56	-	100%
88,463,386.50	Solid Mineral (Derivation)	77,862,756.77	-	100%
185,001,705.41	Goods & Valuable Consideration			
409,755,378.63	Non-Oil Revenue		1,900,000,000.00	0
789,756,212.84	FGN International Fur	-	-	-
	NNPC Refund share of LNG Account		13,000,000.00	0
47,605,635,213.45		54,497,358,721.87	51,613,000,000. 00	105.59

2.2.1 FAAC Revenue Items from which EBSG Received Nothing

There were no receipts on the following FAAC Revenue items for which Revenue budgets were provided in the year.

Item	Budget N	Actual N
Excess Crude Allocation	80,000,000.00	0.00
Non Oil Revenue	1,900,000,000.00	0.00
Share of LNG Account	13,000,000.00	<u>0.00</u>
	1,993,000,000.00	0.00

The following FAAC Revenue items which had no budgets for the year received the following revenue:

Item	Budget N	Actual N
Excess Bank Charges	0.00	11,781,360.11
Forex Equalization	0.00	46,136,635.56
Solid Mineral Derivation	<u>0.00</u>	<u>77,862,756.77</u>
	<u>0.00</u>	135,780,752.44

2.3 Revenue Other Than IGR and FAAC

Other revenue received by the State from sources other than IGR and FAAC in the year include:

Actual 2020 N	Item	Actual 2021	Budget 2021 ₩	%
16,110,913,474.08	Aids and Grants	16,110,913,474.08	5,998,700,000.00	185.07

2.3.1 AIDS and Grants

Included in Aids and Grants are the following receipts in the year:

	₽
TETFund Grants	3,035,834,828.29
SFTAS Grants	3,849,090,000.00
Bridging Finance Fund	3,007,180,457.14
UBEC Fund	<u>1,209,810,000.00</u>
	<u>11,101,915,285.43</u>

2.3.2 Other Independent Revenue

The "Other Independent Revenue" of **Two Billion, Five Hundred Million and Ninety Three Million, Seven Hundred and Ninety One Thousand, Five Hundred and Eighty Six Naira, Seventeen Kobo**

(\frac{\pmathbb{H}}{2},593,791,586.17) are revenue generated by tertiary educational institutions owned and operated by the State. It is made up as follows:

- Ebonyi State	University
----------------	------------

- State College of Education Ikwo
- School of Health Technology, Ngbo
- State College of Nursing and Midwifery, Uburu

N
1,682,711,594.24
793,902,079.30
51,998,375.22
65,179,537.41
2.593.791.586.17

CHAPTER THREE

STATEMENT OF FINANCIAL PERFORMANCE (RECURRENT EXPENDITURE)

3.1 Personnel Cost Dropped by 1.98% As Against 2020

Personnel cost of the Government of Ebonyi State for the year ended 31st December, 2021, amounted to Thirteen Billion, Twenty Million, Nine Hundred and Seventy Six Thousand, Seven Hundred and Sixty Five Naira, Fifty Five Kobo (\pmathbb{13,020,976,765.55}) as against the 2020 cost of Thirteen Billion, Two Hundred And Eighty Three Million, Five Hundred And Twenty Nine Thousand, Seven Hundred And Eighty Seven Naira, Forty Four Kobo (\pmathbb{13,283,529,787.44}). This represents a drop of 1.98% or Two Hundred and Sixty Two Million, Five Hundred and Fifty Three Thousand, Twenty One Naira, Eighty Nine Kobo (\pmathbb{1262,553,021.89}) in personnel cost for the year.'

This is detailed below:

Actual 2020	Item	Actual 2021
N		N
12,254,962,665.07	Salaries & Wages paid	11,888,978,645.92
1,028,567,122.37	Accrued Salaries & Wages	<u>1,131,998,119.63</u>
13,283,529,787.44	_	13,020,976,765.55

All salaries accrued in 2019 and 2020 were liquidated in the current year. This can be seen from cash movement for payment of Personnel Costs in the Consolidated Statement of Cash Flow.

The Personnel Cost of Thirteen Billion, Twenty Million, Nine Hundred and Seventy Six Thousand, Seven Hundred and Sixty Five Naira, Fifty Five Kobo (\\(\frac{\pma}{13}\),020,976,765.55) represents a performance of 96.8% on the Personnel Cost Budget of 2021 of Thirteen Billion, Four Hundred and Fifty One Million, Two Hundred and Fifty Six Thousand, Two Hundred and Seventy Seven Naira, Ninety Kobo (\\(\frac{\pma}{13}\),451,256,277.90). A budget surplus of 3.20% or Four Hundred and Thirty Million, Two Hundred and Seventy Nine Thousand, Five Hundred and Twelve Naira, Thirty Five Kobo (\\(\frac{\pma}{4}\)30,279,512.35) resulted.

3.1.1 Personnel Cost Budget Performance of MDAs

The following shows the Personnel Cost Budget Performance of MDAs in the State for the year ended 31st December, 2021.

MDA	ACTUAL N	BUDGET N	VARIANCE N
Department Economic Affairs	10,116,793.20	10,167,147.07	50,353.87
Department of Admin. & General Services	8,351,553.61	8,431,963.73	80,410.12
Department of Attitudinal Change	-	-	-
Department of Executive Council Matters	3,356,505.90	3,400,656.87	44,150.97
Department of General Services	37,761,217.32	38,483,405.27	722,187.95

Department of Information and Comm. Technology	_	_	_
Department of Political Affairs	4,172,235.65	4,215,768.54	43,532.89
Department of Religion and Welfare Matters	-	-	-
Office of the Deputy Governor's Office	39,431,594.82	39,431,594.82	-
Ebonyi Business Environment Agency	-	-	_
Ebonyi State Broadcasting Coorpation (EBBC)	143,166,358.62	143,716,880.12	550,521.50
Ebonyi State House of Assembly	362,847,920.65	362,847,920.65	-
Ebonyi State House of Assembly Service Commission	252,369,372.45	252,369,372.45	<u>-</u>
Ebonyi State Independent Electoral Commission	79,780,048.11	79,780,048.11	-
Ebonyi State Newspaper and Publishing Corporation	29,937,472.38	30,083,949.48	146,477.10
Establishment, Pension & Management Service	6,407,545.71	6,529,817.48	122,271.77
Government Printing Press and Stationery	8,856,161.95	8,856,161.95	-
Liaison Office - Aba/Port Harcourt	-	-	-
Liaison Office - Abuja	15,976,847.20	15,976,847.20	_
Liaison Office - Enugu/Anambra	-	-	_
Liaison Office - Lagos	10,316,114.35	10,316,114.35	-
Local Government Service Commission	29,611,045.39	29,611,045.39	_
Ministry of Econ.Empowerment & Job Creation	-	-	-
Ministry of Grant and Donor Agency	10,458,335.31	12,983,901.88	2,525,566.57
Ministry of Human Capital Development and Monitoring	-	-	-
Ministry of Information and State Orientation	40,893,527.40	42,639,277.64	1,745,750.24
Ministry of Internal Security and Border Peace	23,345,194.47	23,345,194.47	
Off. Of Snr. Special Asst. to the Governor on Internal Sec.	-	-	-

Office of the Auditor General - Local Government	64,661,039.93	64,661,039.93	_
Office of Auditor General - State	99,556,191.37	109,935,602.41	10,379,411.04
State Audit Service Commission	-	11,780,566.09	11,780,566.09
Office of the Executive Governor	541,722,414.48	553,107,310.28	11,384,895.80
Office of the Head of	12,418,727.01	12,418,727.01	-
Office of the Secretary to the State Government	39,782,441.21	39,782,441.21	-
Public Service Manpower Development	16,561,460.72	17,665,776.77	1,104,316.05
SA on Small and Medium Scale Enterprise	-	-	-
State Civil Service Commission	39,414,421.66	39,621,752.29	207,330.63
State Council on Public Procurement	-	1	-
State Emergency Management Agency (SEMA)	16,191,506.33	16,191,506.33	-
Sustainable Development Goal	-	-	-
Women Development Centre	-	1	-
EBADEP	79,714,384.23	106,985,297.76	27,270,913.53
Ebonyi Building Material Limited	3,927,988.80	3,927,988.80	-
Ebonyi Hotels Abakaliki	-	-	-
Ebonyi Hotels Afikpo	-	-	-
EBONYI STATE AGRICULTURAL LAND DEV. AUTH. BOARD	12,751,805.25	12,751,805.25	-
Ebonyi State Co-Ordinating Unit (EB-SOCU)	-	-	-
Ebonyi State Council for Arts and Culture	35,743,648.40	35,783,443.91	39,795.51
Ebonyi State Fertilizer and Chemical Company Limited	34,087,625.46	39,204,981.28	5,117,355.82
Ebonyi State Housing Development Corporation	6,110,130.18	6,233,302.56	123,172.38
Ebonyi State Investment and Property Company	7,821,134.10	7,824,932.40	3,798.30
Ebonyi State Road Maintenance Agency (EBROMA)	20,892,574.56	20,892,574.56	-
Ebonyi State Tourism Board	-	-	-
Ebonyi Transport Service (EBORTRANS)	-	-	-

Ebonyi Vocational Agric Training	-	-	
Insitute (E-Vati) EBRUWASSA	12,837,424.87	12,895,721.52	58,296.65
Fiscal Responsibility Commission	17,472,271.55	20,785,286.07	3,313,014.52
Ministry of Rice Mill Development	6,911,799.35	7,753,368.07	841,568.72
Internal Revenue Board	119,425,523.73	125,009,310.32	5,583,786.59
Ministry of Project Monitoring and Evaluation	12,486,294.17	12,486,294.17	-
Ministry of Agriculture and Natural Resource	258,115,408.57	344,792,511.84	86,677,103.27
Ministry of Budget, Planning, Research and Monitoring	-	-	-
Ministry of Commerce and Industry	40,696,046.64	40,727,634.72	31,588.08
Ministry of Culture and Tourism	30,664,511.41	30,664,511.41	(0.00)
Ministry of Finance & Economic Development	410,606,637.13	527,895,890.43	117,289,253.30
Ministry of Housing and Urban Development	32,940,405.28	32,940,405.28	-
Ministry of Infrastructural Dev. for Concession	10,826,593.86	11,914,815.88	1,088,222.02
Ministry of Investment	230,000.00	230,000.00	-
Ministry of Lands & Survey	30,985,785.19	32,450,857.37	1,465,072.18
Ministry of Power and Energy	80,481,588.08	81,028,416.19	546,828.11
Ministry of Solid Mineral Production	15,689,070.61	16,353,423.07	664,352.46
Ministry of Special Project (MSP)	6,694,473.90	8,925,965.20	2,231,491.30
Ministry of Water Resources	74,146,795.97	74,146,795.97	-
Ministry of Works and Transport	53,587,504.87	53,587,504.87	-
Office of the Accountant General	55,533,415.63	55,533,415.63	-
Office of the Surveyor-General	27,277,321.52	27,277,321.52	
Revenue Appeal Commission	19,130,544.71	23,501,547.31	4,371,002.60
Ministry of Human Capital Development and Monitoring	19,697,418.76	19,715,752.09	18,333.33
Ebonyi State Land Information System	-	3,000,000.00	3,000,000.00
Ministry of Business Development	8,194,560.45	9,166,616.60	972,056.15

Ministry of Market Development and Management	11,219,098.15	11,219,098.15	-
Customary Court of Appeal	203,442,518.79	203,442,518.79	-
EBONYI STATE LAW REVIEW AND REFORM COMMISSION	-	-	-
Judicial High Court	370,884,760.20	377,873,235.39	6,988,475.19
Judicial Service Commission	35,596,914.15	35,596,914.15	-
Ministry of Justice	54,525,631.55	67,757,021.21	13,231,389.66
Abakaliki Capital Territory Development Board	38,541,898.37	42,595,248.88	4,053,350.51
Agency for Mass Literacy	1,984,695.30	2,091,243.00	106,547.70
Ebonyi State College of Education Ikwo	600,000,000.00	600,000,000.00	-
Ebonyi State Health Insurance Agency	7,763,025.70	7,975,878.60	212,852.90
Ebonyi State Hospital Management Board	589,560,839.82	591,768,258.73	2,207,418.91
Ebonyi State Library Board	25,562,710.14	27,886,592.88	2,323,882.74
Ebonyi State Sport Council	17,716,269.39	19,711,026.20	1,994,756.81
Ebonyi State University	4,657,346,542.36	4,657,346,542.36	-
Women Development Centre	20,296,383.27	21,279,266.47	982,883.20
Ebonyi State Vocational College	-	-	-
Examination Development Centre	3,781,308.30	3,781,308.30	-
King David Gifted Children Academy	10,000,000.00	13,333,333.33	13,333,333.33
Local Government Staff Pension Board	-	-	-
Min. of Local Govt, Chieftaincy Matters & Rural Dev.	36,161,218.36	36,161,218.36	-
Ministry of Education	58,512,181.57	58,847,471.63	335,290.06
Ministry of Environment	72,705,251.90	72,705,251.90	-
Ministry of Health (Covid - 19)	209,258,098.86	209,942,136.17	684,037.31
Ministry of Women Affairs	70,420,575.36	70,420,575.36	0.00
Ministry of Youth Development and Sports	27,427,190.19	27,427,190.19	0.00
School of Health Tech.Ngbo	95,143,859.86	95,358,639.23	214,779.37
School of Nursing and Midwifery Uburu	-	-	-
Secondary Education Board	2,143,594,010.78	2,230,348,921.63	86,754,910.85

Senior Special Assistant on			
Higher Education	-	-	-
Senior Special Assistant on			
Private Sch.	-	ı	-
State Pension Mgt Board	-	•	-
State Scholarship Board	10,250,214.45	10,508,472.80	258,258.35
SUBE Board	156,136,834.31	161,139,432.37	5,002,598.06
GRAND TOTAL - SALARIES AND			
WAGES	13,020,976,765.55	13,451,256,277.90	430,279,512.35

3.1.2 Social Benefits

Actual 2020	Item	Actual 2021
₩		₽
1,827,159,038.76	Pension Payment	1,870,704,173.86
1,488,876,498.62	Accrued Pension & Gratuity	
3,316,035,537.38	Total	1,870,704,173.86

Social Benefits dropped by 43.59% from the **three billion**, **three hundred and sixteen million**, **thirty five thousand**, **five hundred and thirty seven naira**, **thirty eight kobo** (N3,316,035,537.38) incurred in that respect in Financial year 2020.

3.2 Overheads

3.2.1 Overheads increased by 29.75% of 2020 but it is 86.75% of the 2021 Budget

Overheads of the Government of Ebonyi State for the year ended 31st December, 2021 amounted to Eighteen billion, Forty Seven Million, Five Hundred and Forty Four Thousand, Sixty One Naira, Thirty Kobo(\$18,047,544,061.30) an increase of 29.75% or Four Billion, One Hundred and Thirty Eight Million, Fifty Eight Thousand, One **Twenty** Naira. **Fifty** Hundred and One Six (N4,138,058,121.56) over 2020 overheads of Thirteen Billion, Nine Hundred and Nine Million, Four Hundred and Eighty Five Thousand, Nine Hundred and Thirty Nine Naira, Eighty Four Kobo (\mathbb{\parabole{1}}13,909,485,939.84). The overhead figure for the year represents 86.75% of the overhead budget of Twenty Billion, Eight Hundred and Three Million, Five Hundred and Sixty Five Thousand, Seven Hundred and Sixteen Naira, Eighty Kobo (\(\frac{\text{\tint{\texicl{\text{\text{\text{\text{\texitilex{\text{\texi}\text{\tex{\texicl{\texit{\texit{\texi{\texi{\texi{\texi{\texi{\texi}\x{\texi}\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi{\texi}\tinz}\tinz{\texi{\texi{\texi{\texi{\texi

3.2.2 Comparison of 2021 Overhead Performance With 2020

The following is a comparison of actual overhead expenditure (Economic Classification) for the year 2021 with the same expenditure type for the year 2020.

ITEM	ACTUAL 2021 N	ACTUAL 2020	% Increase/(Decrease)
Traveling and Transports -			
General	712,893,181.08	1,235,358,631.00	(42.29)
Utilities - General	240,529,109.96	84,528,524.27	184.55
Material and Supplies -			
General	249,675,341.44	526,062,104.94	(52.54)
Maintenance Services -			
General	852,874,443.96	772,904,601.18	10.35
Training and Capacity Building - General	17,638,776.12	22,637,150.00	(22.08)

	18,047,544,061.30	13,909,485,939.34	29.75
Other Overheads Costs	10,111,792,329.32	7,289,758,641.78	38.71
Finance Charges - General	696,303,756.89	4,564,777.38	15,153.84
General	666,933,157.01	453,267,281.73	47.14
Fueling and Lubricants -			
Services - General	225,971,000.00	179,144,773.06	26.14
Consulting and Professional			
- General	4,272,932,965.52	3,341,259,454.00	27.88
Security and Safety Services			

Major increases in overhead were observed on the following subheads in 2021 against 2020 levels

Utilities	184.55%
Maintenance services	10.35%
Consulting and Professional services	26.14%
Security and safety services	27.88%
Fueling and Lubricants	47.14%
Finance charges	15,153.84%
Other Overhead Costs	38.71%

The increase of 15,153.84% on Finance charges from **four million**, **five hundred and sixty four thousand**, **seven hundred and seventy seven naira**, **thirty eight kobo** (N4,564,777.38) in 2020 to Six Hundred and Ninety Six Million, Three Hundred and Three Thousand, Seven Hundred and Fifty Six Naira, Eighty Nine Kobo (N696,303,756.89) in 2021 is most significant. Audit verification

showed that this was pushed up by overdraft charges which the State held throughout the year.

3.2.3 Significant reduction in Overhead costs were observed on:

Travelling and transport 42.29%

Materials and supplies 52.54%

Training and Capacity Building 22.08%

3.2.4 Overhead Budget Performance (Economic Classification)

Overhead Budget Performance for the year ended 31st December, 2021 is as follows:

	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE	
ITEM	₩	N	₩	%
Traveling and	720,633,138.77			1.07%
Transports - General		712,893,181.08	13,739,957.69	
Utilities - General	242,232,483.31	240,529,109.96	1,703,373.35	0.70%
Material and	257,033,864.17			2.86%
Supplies - General		249,675,341.44	7,358,522.73	
Maintenance	874,767,118.25			2.50%
Services - General		852,874,443.96	21,892,674.29	
Training and	23,514,268.17			24.99%
Capacity Building -				
General		17,638,776.12	5,875,492.05	
Security and Safety	4,324,358,048.86			1.19%
Services - General		4,272,932,965.52	51,425,083.34	
Consulting and	285,009,293.40			20.71%
Professional Services				
- General		225,971,000.00	59,038,293.40	
Fueling and	676,121,148.81			1.36%
Lubricants - General		666,933,157.01	9,187,991.80	
Finance Charges -	770,759,396.33			9.66%
General		696,303,756.89	1,676,232,540.17	

		18,403,565,716.80	18,047,544,061.30	2,756,021,655.50	1.93%
	Costs		10,111,792,329.32	909,567,726.69	
0	ther Overheads	10,229,136,956.74			1.15%

3.2.5 Overhead Budget Performance by MDAs

The Overhead Budget Performance of MDAs for the year ended $31^{\rm st}$ December, 2021 is as detailed below:

	ACTUAL	BUDGET	VARIANCE
MDA	₩	₩	N
Admin. and General Service	266,666.67	266,666.67	-
Department of Attitudinal Change	-	-	-
Department of Eco. Emp. & Poverty All.	-	-	-
Department of Economic Affairs	275,000.00	280,000.00	5,000.00
Department of Executive Council Matters (EXCO)	533,333.33	533,333.33	-
Department of Information and Comm. Technology	-	-	-
Department of Political Affairs	275,000.00	4,666,666.67	4,391,666.67
Ebonyi State Broadcasting Corporation	-	-	-
Ebonyi State Council on Public Procurement	933,333.33	933,333.33	-
Ebonyi State Emergency Management Agency	650,000.00	800,000.00	150,000.00
Ebonyi State House of Assembly	708,704,173.39	710,719,173.89	2,015,000.50
Ebonyi State House of Assembly Service Commission	3,600,000.00	3,600,000.00	-

Ebonyi State Independent Electoral Commission	2,617,500.00	2,640,000.00	22,500.00
Ebonyi State Newspapers Publishing	237,600.00	237,600.00	-
Establishment, Pension & Management Service	-	-	-
Government Printing Press	316,800.00	316,800.00	-
Liaison Office - Aba/Port Harcourt	-	-	-
Liaison Office - Enugu/Anambra	-	-	-
Liason office Abuja	9,400,000.00	12,533,333.33	3,133,333.33
Liason office Lagos	3,200,000.00	3,200,000.00	-
Local Government Service Commission	800,000.00	800,000.00	-
Ministry of Business Development	-	-	-
Women Development Center	-	-	-
Ministry of Econ.Empowerment & Job Creation	-	-	-
Ministry of Grant and Donor Agency	-	-	-
Ministry of Human Capital	-	-	-
Ministry of Information and State Orientation	501,616,225.00	502,105,900.00	489,675.00
Ministry of Inter Government Affairs	2,507,297.05	2,507,297.05	-
Ministry of Internal Security	1,675,474,055.00	1,675,729,871.67	255,816.67
Office of Auditor General - Local Government	-	-	-
Office of the Auditor General	1,010,000.00	1,066,666.67	56,666.67
Office of the Deputy Governor	297,169,333.33	299,019,333.33	1,850,000.00
Office of the Executive Governor	8,019,894,512.75	8,025,574,512.75	5,680,000.00
Office of the Head of Services	164,397,535.07	164,397,535.07	-
Office of the Secretary to the State Government	3,886,170,902.28	4,113,844,396.20	227,673,493.92
Office of the SSA on Religious and Welfare Matters	703,440,000.00	703,440,000.00	-

Public Service and	-		-
Manpower Development Ebonyi State Audit Service	-	1,492,500.00	1,492,500.00
Commission State Civil Service	2,448,333.33	2,448,333.33	-
Commission Sustainable Development Goals	-	-	-
Board of Internal Revenue	20,203,333.33	21,333,333.33	1,130,000.00
EBADEP	70,000.00	-	-
Ebonyi Building Material Limited	- -	-	-
Ebonyi Investment and Property Co. Ltd	466,666.67	466,666.67	-
Ebonyi Rice World	-	-	-
Ebonyi State Council for Art & Culture	100,000.00	100,000.00	-
Ebonyi State Fertilizer & Chemical Company	-	-	-
Ebonyi State Housing Development Corporation	-	-	-
Ebonyi State Operations and Co-ordinating Unit	-	-	-
Ebonyi State Road Maintenance Agency	-	-	-
Ebonyi State Tourism Board	-	-	-
Ebonyi State Vocational Agric. Training Institute	-	-	-
Ebonyi Transport Service (EBORTRANS)	-	-	-
Ebonyi State Agric Land Dev Authority	-	-	-
Ebonyi State Land Information System (EBLI)	-	-	-
Ebonyi Vocational Agric Training Insitute (E-Vati)	-	-	-
EBRUWASSA	-	-	-
Fiscal Responsibility Commission	750,000.00	800,000.00	50,000.00

Ministry of Agriculture and Natural Resources	2,950,000.00	4,266,666.67	1,316,666.67
Ministry of Budget & Planning	1,285,450.00	1,600,000.00	314,550.00
Ministry of Business Development	900,000.00	1,400,000.00	500,000.00
Ministry of Commerce and Industry	1,666,666.67	1,666,666.67	-
Ministry of Culture and Tourism	1,466,666.67	1,466,666.67	-
Ministry of Finance and Economic Development	11,580,335.72	11,580,335.72	-
Ministry of Housing & Urban Development	500,000.00	666,666.67	166,666.67
Ministry of Infrastructure	300,000.00	666,666.67	366,666.67
Ministry of Investment	(50,000.00)	200,000.00	250,000.00
Ministry of Land & Survey	533,333.33	533,333.33	-
Ministry of Power	18,161,000.00	18,544,333.33	383,333.33
Ministry of Project Monitoring	1,500,000.00	1,666,666.67	166,666.67
Ministry of Rice Mill Development	1,850,000.00	1,933,333.33	83,333.33
Ministry of Solid Minerals	2,046,400.00	2,328,533.33	282,133.33
Ministry of Special Project	500,000.00	533,333.33	33,333.33
Ministry of Water Resources	1,093,333.33	1,093,333.33	-
Ministry of Human Capital Dev. & Monitoring	8,332,000.00	10,122,666.67	1,790,666.67
Ministry of Market Development & Management	1,082,000.00	-	-
Ministry of Works and Transports	650,000.00	1,050,000.00	400,000.00
Office of the Accountant General	806,908,353.74	806,908,353.74	-
Office of the Surveyor- General	466,666.67	466,666.67	-
Revenue Appeal Commission	-	-	-
Customary Court of Appeal	29,140,000.00	29,253,333.32	113,333.32
High Court of Justice	84,280,000.00	103,212,933.33	18,932,933.33
Judicial Service Commission	4,500,000.00	4,666,666.67	166,666.67
Ministry of Justice	233,298,000.00	238,040,000.00	4,742,000.00

Abakaliki Capital Development Board	5,000,000.00	5,418,533.33	418,533.33
Ministry of Capital City Development	500,000.00	500,000.00	-
Local Government Staff Pension Board	-	-	-
Ebonyi State Agency for Mass Literacy	230,000.00	233,333.33	3,333.33
Ebonyi State College of Education	38,544,405.22	42,003,767.93	3,459,362.71
Ebonyi State Health Insurance Agency	-	-	-
Ebonyi State Library Board	80,000.00	106,666.67	26,666.67
Ebonyi State Scholarship Board	120,000.00	120,000.00	-
Ebonyi State Committee on Food and Nutrition	-	-	-
Ebonyi State Sports Council	213,333.33	213,333.33	-
Ebonyi State School of Health	-	-	-
Ebonyi State School of Nursing	-	-	-
Ebonyi State Universal Basic Education Board	-	-	-
Ebonyi State University	572,941,301.42	582,105,179.23	9,163,877.81
Ebonyi State Vocational College	-	-	-
Exam Development Centre	26,666.67	26,666.67	-
King David Gifted Children Academy	20,000,000.00	20,000,000.00	-
Ministry of Education	129,771,881.33	194,470,013.56	64,698,132.23
Ministry of Environment	6,160,000.00	6,360,000.00	200,000.00
Ministry of Health	16,131,000.00	16,574,666.66	443,666.66
Ministry of Local Government and Chieftaincy Matters	625,000.00	625,000.00	-
Ministry of Women Affairs and Social Development	2,715,000.00	2,820,000.01	105,000.01
Ministry of Youth and Sports	31,951,000.00	32,201,480.00	250,480.00
Primary Health Care Dev. Agency	<u>-</u>	-	-
Secondary Education Board	-	-	-

Senior Special Assistant on Higher Education	-	-	-
Senior Special Assistant on Private Sch	-	-	-
State Hospital Management Board	66,666.67	66,666.67	-
State Sports Council	-	-	-
TOTAL	18,047,544,061.30	18,403,565,716.80	356,021,655.50

3.3 Grants and Contributions

In the year ended 31st December, 2022, the Government of Ebonyi State released a total of **two billion**, **two hundred and thirty seven million**, **two hundred and seventeen thousand (N2,237,217,000.00)** as Grants and Contributions to its parastatals. The beneficiaries include:

	₽	
Ebonyi State College of Education	550,000,000.00	₩
(Through Ministry of Education)		
Ebonyi State University	1,779,819,000.00	
(Through Ministry of Education)		
Other Parastatals (Through the SSG)	<u>7,398,000</u>	
	2,337,217,000.00	

3.4 Public Debt Charges

This represents interests and other Charges on Internal and Foreign Loans of the State expensed in the year. For the year ended 31st December, 2021, Public Debt charges amounted to **two billion**, six hundred and sixty seven million, one hundred and sixty two

thousand, one hundred and seventy eight naira, forty kobo (\\2,667,162,178.40) as detailed below:

Internal Loans	₩
Excess Crude Loan	454,277,742.02
Salary Bail Out Loan	184,073,492.47
Budget Support Facility	1,004,575,298.09
Commercial Agriculture Credit Scheme (CACS)	475,221,571.47
Health Equipment Facility	161,077,394.16
Subtotal	2,279,225,498.21
Foreign Loans	387,936,680.20
Total	<u>2,667,162,178.41</u>

3.5 Depreciation and Amortization

Depreciation and Amortization for the year ended 31st December, 2021 amounted to Twenty Two Billion, Nine Hundred And Fifty Million, One Hundred And Eighty Five Thousand, Twenty Five Naira And Thirty Two Kobo (\\ \text{\

	₩
Depreciation	22,849,919,720.65
Amortization	100,265,304.67
	22,950,185,025.32

This represents the proportion of Fixed Assets, Investment Assets, Biological Assets and Intangible Assets expensed during the year.

The qualifying Assets and the charges for them for the year are listed below:

Assets Type	Depreciation Charge
Building	3,863,778,814.79
Infrastructure - Water	835,056,058.59
Infrastructure - Others	8,842,417,828.61
Plant and Machinery	2,084,475,089.34
Furniture and Fittings	725,334,103.07
Motor Vehicle	1,978,328,469.94
Office and Other Equipment	4,206,173,378.66
IT Equipment	262,776,209.54
Investment Property	51,579,768.09
Subtotal: Depreciation	22,849,919,720.65
Amortization:	
Intangible Assets	83,744,294.18
Biological Assets	16,521,010.49
	100,265,304.67
Total Depreciation & Amortization	<u>22,950,185,025.32</u>

Depreciation and Amortization rose from Fourteen Billion, One Hundred And Ninety Seven Million, Two Hundred And Ninety Three Thousand, Four Hundred Seventy Eight Naira, Eighty Four Kobo (\mathbb{N}14,197,293,478.84) charged in year 2020 to Twenty Two Billion, Nine Hundred And Fifty Million, One Hundred And Eighty Five Thousand, Twenty Five Naira And Thirty Two Kobo (\mathbb{N}22,950,185,025.32), a rise of 61.65%.

3.6 Surplus of Revenue Over Recurrent Expenditure For The Year 2021

Operating surplus for the year ended 31st December, 2021 amounted to **Thirty Four Billion, Eight Hundred and Sixty Nine Million, Five**

Hundred and Sixty Two Thousand, One Naira and Fifty Kobo (\pm34,869,562,001.50) while Net surplus from All Activities for the year amounted to Thirty Two Billion, Two Hundred and Twenty Million, Fifty Two Thousand, Six Hundred and Sixty Eight Naira, Seven Kobo (\pm32,220,052,668.07).

The movement of Surplus/Deficit) between the financial year 2020 and 2021 is shown below:

2020		2021	%
N		₩	Increase/
			(Decrease)
43,509,728,226.43	Surplus From	34,869,562,001.50	(19.86)
	Operating Activities		
48,916,289,526.90	Surplus from All	32,220,052,668.07	(34.13)
	Activities		

Surplus from Operating Activities compares Revenue from Operation (FAAC Revenue, Taxes, Non-Tax Revenue and Other Independent Revenue generated from the State's various operations) with Operating Expenses (Salaries & Wages, Transfer Payments (Pension and Gratuity), Overhead Costs and Recoveries for the use of Fixed and other State Assets (Depreciation and Amortization).

CHAPTER FOUR

STATEMENT OF FINANCIAL POSITION

4.1 Current Assets

4.1.1Cash and Cash Equivalent

As at 31st December, 2021 the Cash and Cash Equivalents of the Government of Ebonyi State is reported at **two billion**, **one hundred** and fifty six million, six hundred and fifty five thousand, four hundred and eleven naira, twenty one kobo (\Partial 2,156,655,411.21). This amount adversely contrasts with Cash and Cash Equivalent at the beginning of the year of nine billion, one hundred and seventeen million, four hundred and twenty seven thousand, four hundred and eighty two naira, eighty seven kobo (\Partial 9,117,427,482.87).

The Cash and Cash Equivalents are made up of:

31st December 2020	Item	31st December 2021
₽		₩
9,113,127,443.87	Cash held by MDAs	12,633,328,689.19
4,300,039.82	Cash held by	23,326,722.02
	Treasuries	
	Overdraft A/c (UBA)	(10,500,000,000.00)
<u>9,117,427,482.87</u>		<u>2,156,655,411.21</u>

4.1.2 Receivables

A total sum of **Four billion, Eight Hundred and Eighty Five Million, Four Hundred and Six Thousand, One Hundred and Eighty Nine Naira, Fifty Kobo (N4,885,406,189.50)** is reported as Receivables of Ebonyi State at 31st December, 2021. This is the sum of Federation Accounts Allocation Committee (FAAC) receipts due to the State in the month of December, 2021 but were actually received in January, 2022.

The details are:

2020 N	Item	2021 N
2,267,062,450.14	Statutory Allocation	2,898,013,863.89
1,685,536,884.93	Value Added Tax	1,877,690,395.74
21,301,704.45	Exchange Rate Gain	29,449,238.25
37,827,379.45	Forex Equalization	
	Ecological Fund	80,252,691.62
<u>4,011,728,418.97</u>		<u>4,885,406,189.50</u>

4.2 Current Liabilities

4.2.1 Current Portion of Long Term Liabilities

This represents the part of Long Term Liabilities which the State Government is committed to defray within 12 months, counting from the Financial Statement date of 31st December, 2021. For the year under review this amounts to **eight hundred and twelve million, eight**

hundred and seventeen thousand, two hundred and thirty two naira, twenty five kobo (N812,817,232.25). It is made up of parts of:

,		,	,
	١	V	ı
4	П	8	F

Total	812,817,232.25
Foreign Loans	<u>387,936,680.20</u>
Internal Loans	424,880,552.05

Audit noted that Gratuities are not included in the Current Portion of Long Term Liabilities implying that the arrears of Gratuity of over **Three Billion, Eight Hundred Thousand Naira** (Naira (Naira), 800,000,000.00) is not part of what the Government is committed to pay in the next 12 months.

I have advised the Accountant General to note this observation.

4.2.2 Liquidity of the State Government

The Consolidated Statement of Financial Position shows that the State has a Cash Ratio of 2.65. The implication of this Cash Ratio is that one **naira and forty two kobo (N2.65)** is available to defray every **one naira (N1.00)** of Current Liabilities as at 31st December, 2021.

4.3 Capital Expenditure

For the year ended 31st December, 2021, Capital Assets amounting to Fifty Seven Billion, Three Hundred and Ninety Two Million, Seven Hundred and Four Thousand, Seven Hundred and Ninety Nine

Naira, Fifty Two Kobo (N57,392,704,799.52) were acquired. This represents a Capital Budget performance of 95.71% given the Capital Budget of Fifty Nine Billion, Nine Hundred and Sixty Seven Million, One Hundred and Eleven Thousand, Six Hundred and Nine Naira, Twelve Kobo (N59,967,111,609.12) for the year.

Capital Budget Performance across the sectors is as detailed below:

SECTOR	FINAL BUDGET 2021	ACTUAL 2021	% PERFORMANCE
ADMINISTRATIVE	3,085,836,177.47	2,835,930,210.58	91.90%
ECONOMIC	36,228,115,039.36	34,647,354,425.61	95.64%
LAW AND JUSTICE	554,880,747.72	507,880,747.72	91.53%
REGIONAL SECTOR	189,959,500.13	189,959,500.13	100.00%
SOCIAL	19,908,320,144.44	19,211,579,915.48	96.50%
GRAND TOTAL	59,967,111,609.12	57,392,704,799.52	95.71%

Capital Assets were acquired in the following categories during the year under review:

Category	Amount N
(PP&E) Property Plant &	55,246,731,836.94
Equipment	
Investment Property	1,719,325,603.00
Intangible Assets	381,820,363.50
Biological Assets	44,826,986.05
	<u>57,392,704,799.52</u>

PP&E include physical assets acquired for use in governance or for Public consumption e.g Roads, Water, Office Equipment etc.

The Investment Property are assets acquired for use as source of further revenue for the government e.g Market Stalls etc.

The Intangible Assets include Research and Development Costs, Computer Software and patents held by the State.

The Biological Assets are natural reserves e.g. Forest Reserves

4.3.1 Non Current Assets Balances

As at 31st December, 2021, the Government of Ebonyi State had the following Non-Current Assets Balances post Depreciation and Amortization.

Balance 2020 N	Asset	Balance 2021 N
1,594,267,098.70	Long Term Loans Granted	1,330,248,458.48
211,903,520.72	Investments	213,182,152.59
279,612,800,771.00	Property Plant & Equipment	312,061,192,660.32
-	Investment Property	1,667,745,834.91
36,901,107.42	Intangible Assets	334,977,176.74
37,778,066.40	Biological Assets	66,084,041.96
<u>280,493,650,564.25</u>	Total	<u>315,673,430,325.00</u>

The Investments represent the State's shareholding in quoted companies. The value reported is the market prices of the shares at 31st December, 2021. The Companies and the State's shareholding are as shown below:

Company	Value of
	shareholding
N	N
FBN Holding plc	2,907,000.00
Fidelity Bank plc	3,928,795.50
Sterling Bank	4,141,295.34
FCMB	3.41
Zenith Bank	79,845,937.50
Access Bank	39,537,773.60
Lafarge Africa Plc	66,287,928.00
GTB	2,751,000.00
OANDO	266,903.36
WAPOC	389,402.88
Forte Oil Plc	13,126,113.00
	<u>213,182,152.59</u>

The Investment Property includes Factory spaces, Market Stalls and Shops and Office spaces developed by the State for the purpose of generating Rent and Other Revenues for the State. Presently, the properties are held by the following MDAs:

- Ministry of Agriculture and Natural Resources
- Ministry of Power and Energy
- Ministry of Market Development and Management

The PP&E balance of **Three hundred and Twelve Billion**, **Sixty One Million**, **One Hundred and Ninety Two Thousand**, **Six Hundred and Sixty Naira**, **Thirty Two Kobo** (N312,061,192,660.32) is the Net Book Value of the following fixed Asset classes held by the State as at 31st December, 2021.

Asset class	Value N
Land and Building	116,090,341,195.07
Infrastructure: water	11,808,855,972.24
Infrastructure: Others	140,848,474,403.63
Plants & Machinery	5,848,273,183.23
Furniture and Fittings	1,030,687,702.47
Motor Vehicles	4,202,922,174.31
Office and Other Equipment	7,725,051,786.84
IT Equipment	187,289,237.95
Assets under construction	24,319,297,004.60
Total	312,061,192,660.32

4.3.2. Capital Budget Performance of MDAs

The Capital Budget Performance of MDAs of the State in the year ended $31^{\rm st}$ December, 2021 is as detailed below:

CAPITAL BUDGET PERFORMANCE OF MDAS

MDA	FINAL BUDGET 2021	ACTUAL 2021	% PERFORMANCE
Department of Small and Medium Scale Enterprise	7,935,000.00	7,935,000.00	100%
Directorate of Attitudinal Change	-	-	0%
Department of Economic Affairs	-	-	0%
Executive Council (EXCO) Department	_	-	0%
Depart. Of Credit Intervention Fund	-	-	0%
Department of General Services	-	-	0%
Political and Social Services Department (PSSD)	_	-	0%
Ebonyi State Community and Social Development Agency (EBCSDA)	50,000,000.00	-	0%
Ebonyi Broadcasting Corporation		-	0%
Ebonyi Business Environment Agency	-	-	0%

Ebonyi State Council of Public Procurement	1,300,000.00	1,300,000.00	100%
Ebonyi State Emergency Mgt. Agency (SEMA)	22,200,000.00	22,200,000.00	100%
Ebonyi State House of Assembly	897,077,602.81	897,077,602.81	100%
Ebonyi State House of Assembly Service Commission	_	-	0%
Ebonyi State Independent Electoral Commission	-	-	0%
Ebonyi State Newspaper & Publishing Corporation	-	-	0%
Ebonyi State Agency for Control of AIDS	-	-	0%
Government Printing and Stationery Department	-	-	0%
Liaison Office - Lagos	-	-	0%
Liaison Office, Aba/Port Harcourt			0%
Liaison Office, Abuja	551,505,963.28	393,452,158.55	71%
Liaison Office, Enugu/Anambra	-	-	0%
Liaison Office, Owerri	-	-	0%
Local Government Service		_	
Commission	-		0%
Ministry of Grants and Donor Agencies	-	-	0%
Ministry of Human Capital	-	-	0%
Ministry of Information	8,462,000.00	8,462,000.00	100%
Ministry of Internal Security	657,899,685.47	620,407,523.31	94%
Ministry of Inter Governmental Affairs	-	-	0%
Office of Auditor General - Local Government	1,860,000.00	-	0%
Ministry of Project Monitoring	-	-	0%
Ministry Special Projects		-	0%
Office of Auditor General - State	1,250,000.00	-	0%
Office of SSA on Higher Education	-	-	0%
Office of SSA on Private Schools Development		-	0%
Ebonyi State Audit Service Commission	1,250,000.00	-	0%
Office of Religious and Welfare Matters	-	-	0%

Office of SA on Inter Party & Labour			
Affairs	- 24.250.454.00	24.250.454.00	0%
Office of the Deputy Governor	24,370,471.08	24,370,471.08	100%
Office of the Executive Governor	11,857,053.51	11,857,053.51	100%
Office of the Head of Service	-	-	0%
Office of the SA to Governor on ICT	-		0%
Office of the Secretary to State Govt	846,488,801.32	846,488,801.32	100%
State Civil Service Commission	2,379,600.00	2,379,600.00	100%
Sustainable Development Goals (SDG's) (PSU)	-	-	0%
Ebonyi Building Material Ind. Ltd	-	-	0%
Ebonyi Rice World	-	-	0%
Ebonyi Road Maintenance Agency	132,333,606.60	75,198,346.48	57%
Ebonyi State Agric. Dev. Programme	-	-	0%
Ebonyi State Community and Social Development Agency (EBCSDA)		-	0%
Ebonyi State Council for Arts and Culture	4,500,000.00	4,500,000.00	100%
Ebonyi State Fertilizer & Chemical Co. Ltd.	-	-	0%
Ebonyi State Agricultural Land Dev. Authority Board	-	-	0%
Ebonyi State Housing Corporation	-	-	0%
Ebonyi State Investment and Property Ltd	-	-	0%
Ebonyi State Operations and Co- ordinating Unit (EB-SOCU)	-	-	0%
Ebonyi State Tourism Board	-	-	0%
Ebonyi State Transport Service (EBOTRANS)	-	-	0%
Ebonyi State Vocational Agric Training Institute (E-VATI)	-	-	0%
EB-RUWASSA	-	-	0%
FADAMA	10,000,000.00		0%
Fiscal Responsibility Commission	-	-	0%
Internal Revenue Board	22,000,000.00	-	0%
Ministry of Agriculture	1,546,793,512.84	1,541,830,502.63	100%

Ministry of Budget, Planning,			
Research & Monitoring	-	-	0%
Ministry of Commerce	309,541,904.90	309,541,904.90	100%
Ministry of Culture and Tourism	27,503,669.17	27,503,669.17	100%
Ministry of Finance	663,336,029.86	25,664,700.00	4%
Ministry of Housing	2,769,194,565.55	2,769,194,565.55	100%
Ministry of Infrastructure	14,586,097,290.28	14,009,258,356.64	96%
Ministry of Investment	-	-	0%
Ministry of Lands	449,587,251.04	449,587,251.04	100%
Ministry of Power	1,739,415,498.00	1,739,415,498.00	100%
Ministry of Solid Minerals	3,569,000.00	3,569,000.00	100%
Ministry of Water Resourc	168,204,972.70	168,204,972.70	100%
Ministry of works & Transport	12,107,283,063.07	12,107,283,063.07	100%
Ministry of Project Monitoring and		11 500 040 00	
Evaluation	11,580,040.00	11,580,040.00	100%
Ministry of Business Development	-	-	0%
Ministry of Market Development &			
Management	1,303,976,288.74	1,273,572,495.86	98%
Ebonyi State Pipes Production		_	
Limited	-		0%
Ministry of Human Capital Dev. &		119,170,000.00	
Monitoring	350,089,379.07	117,170,000.00	34%
Ebonyi State Land Information		_	
System (EBLIS)			0%
Ministry of Special Projects	-	-	0%
Ministry of Rice Mill	-		0%
Office of the Accountant General	23,108,967.54	12,280,059.57	53%
Office of the Surveyor General	-	-	0%
Revenue Appeal Commission	-	-	0%
Salt and Cement Production	-	-	0%
State Statistical Bureau	-	-	0%
Customary Court of Appeal	36,000,000.00	9,000,000.00	25%
Judicial High Court	492,880,747.72	492,880,747.72	100%
Judicial Service Commission	24,000,000.00	4,000,000.00	17%
Ministry of Justice	2,000,000.00	2,000,000.00	100%
Abakaliki Capital Territory	189,959,500.13	189,959,500.13	100%
Agency for Mass Literacy	212,000.00	-	0%
Ebonyi Hospital Management Board	-	-	0%
Ebonyi State Agency for Control of			
AIDS	-	-	0%

Ebonyi State College of Education	1,033,801,101.15	683,801,101.15	66%
Ebonyi State Health Insurance		10,480,000.00	
Agency	10,480,000.00	10,400,000.00	100%
Ebonyi State Library Board	-	-	0%
Ebonyi State Primary Health Care			
Development Agency	-	-	0%
Ebonyi State School of Health	-	-	0%
Ebonyi State School of Nursing	-	-	0%
Ebonyi State Sports Council	-	-	0%
Ebonyi State Universal Basic Education Board	2,798,032,728.06	2,798,032,728.06	100%
Ebonyi State University	2,630,946,768.37	2,580,477,984.37	98%
Ebonyi State Committee on Food and Nutrition	-	-	0%
Ebonyi State Vocational Education	-	-	0%
Examinations Development Centre	-	-	0%
King David Gifted Children	14,100,000.00	8,850,855.00	63%
Local Government Staff Pension Board	-	-	0%
Ministry of Education	170,000,000.00	33,846,330.00	20%
Ministry of Environment	435,471,243.55	390,867,463.55	90%
Ministry of Health	12,420,686,578.31	12,420,686,578.31	100%
Ministry of Local Government, Chieftaincy Matters and Rural Development.	-	-	0%
Ministry of Women Affairs	-	-	0%
Women Development Centre	5,417,500.00	5,417,500.00	100%
Ministry of Youth & Sports	389,172,225.00	279,119,375.04	72%
Office of SSA on Higher Education	-	-	0%
Office of SSA on Private Schools			
Development	-	-	0%
Secondary Education Board	-	-	0%
TOTAL	59,967,111,609.12	57,392,704,799.52	95.71%

4.3.3 MDAs That Did Not Access Their Capital Budgets

The following MDAs did not access their Capital Budgets for the year:

MDAs	CAPITAL BUDGET N	ACTUAL 2021 ₩
Ebonyi State Community and Social Development Agency (EBCSDA)	50,000,000.00	0.00
Office of Auditor General - Local Government	465,000.00	0.00
Ebonyi State Audit Service Commission	1,250,000.00	0.00
FADAMA	10,000,000.00	0.00
Internal Revenue Board	22,000,000.00	0.00
Agency for Mass Literacy	212,000.00	0.00
TOTAL	83,927,000.00	0.00

Total Capital Budget of **Eighty Three Million**, **Nine Hundred and Twenty Seven Thousand Naira Only (№83,927,000.00)** was not accessed by responsible MDAs in the year.

4.4. Internal Loans

Internal Loans as at 31st December, 2021 amounted to **thirty eight billion**, **sixty seven million**, **four hundred and eighty four thousand**, **five hundred and nine naira**, **five kobo (N38,067,484,509.05)**. This is made up of Current Loan Liabilities (i.e amounts due for repayment in 2022) of **four hundred and twenty four million**, **eight hundred and eighty thousand**, **five hundred and fifty two naira**, **five kobo (N424,880,552.05)** and Non Current Liabilities (i.e amounts due for repayment after 2022) of **thirty seven billion**, **six hundred and forty**

two thousand, six hundred and three thousand, nine hundred and fifty seven naira (\$37,642,603,957.00).

These loan balances are presented below against respective Internal Loan balances for the previous year ended 31st December, 2020.

Balance 31/12/2020	Internal Loan Item	Payables	Current Liabilities	Non Current Liabilities	Total ₩
N			N	N	31/12/2021
3,650,438,261.06	Salary Bail Out		5,794,235.20	3,573,777,334.13	3,579,571,569.33
9,050,317,542.84	Excess Crude Loan		89,972,595.59	8,784,814,520.18	8,874,787,115.77
5,622,287,439.16	CACs		142,321,504.36	4,247,329,454.21	4,389,650,958.57
17,500,292,959.2	Budget Support		154,908,117.75	17,265,603,315.3	17,420,511,433.13
9				8	
2,000,000,000.00	Health Facility Loan		31,884,099.15	1,771,079,333.10	1,802,963,432.25
2,000,000,000.00	MSME Dev. Fund		-	2,000,000,000.00	2,000,000,000.00
39,824,336,202. 29			424,880,552.0 5	37,642,603,957. 00	38,067,484,509.0 5

Other Internal Debts (Domestic Arrears) at 31st December, 2021 include:

	Payables N	Current Liabilities N	Non Current Liabilities N	Total N
Gratuity		-	3,806,746,867.62	3,806,746,867.62
Contract Retention	-	1	202,490,697.73	202,490,697.73
Other Judgment Debt	-	-	83,327,926.91	83,327,926.91
Total		-	4,092,565,492.26	4,092,565,492.26

The Domestic Arrears are classified as Non Current Liabilities implying that the State Government intends to commence their payment not earlier than January, 2023.

4.5 Foreign Loans

As at 31st December, 2021, the Government of Ebonyi State had total Foreign Loan balance of twenty six billion, two hundred and eleven million, eight hundred and fifteen thousand, four hundred and made up of Current Liabilities (amounts due for repayment in 2022) of three hundred and eighty seven million, nine hundred and thirty six thousand, six hundred and eighty naira, twenty kobo (\\387,936,680.20) and Non Current Liabilities (amounts falling due for repayment after 2022) of twenty five billion, eight hundred and twenty three million, eight hundred and seventy eight thousand, hundred six twelve kobo seven and thirty naira, (\$25,823,878,736.12).

The Foreign Loan balances are presented below against respective balances for the previous year ended 31st December, 2020

Balance 31/12/2020 N	Foreign Loan Item	Payable s N	Current Liabilities N	Non Current Liabilities N	Total 31/12/2020 ₩
1,060,067,003.66	Ebonyi State HIV/AIDs Programme	-	54,088,963.44	991,331,951.49	1,045,420,914.93
1,049,332,154.79	State Health System Dev. Project	-	21,935,073.29	1,042,380,892.93	1,064,315,966.22
5,723,911,131.84	Community Based Urban Dev. Project	-	95,199,422.96	5,715,291,016.71	5,810,490,439.67
1,065,180,002.60	Universal Basic Poverty Reduction Project	-	30,063,252.76	1,075,967,442.70	1,106,030,695.46
1,295,909,504.72	Community and Social Dev. Project	-	54,643,625.00	1,214,719,372.00	1,269,362,997.00
1,651,114,233.01	Community and Social Dev. Project	-	25,492,873.92	1,721,574,461.02	1,747,067,334.94

2,083,634,562.43	National Fadama Project III	-	36,101,459.33	2,142,708,917.27	2,178,810,376.60
558,523,308.24	Health System Development Project (Additional Fin.)	-	8,514,542.57	575,003,430.90	583,517,973.47
776,362,352.18	Second HIV/AIDS programme	-	22,451,118.49	878,046,308.27	900,497,426.71
9,796,900,641	Nigeria Erosion and Water Shed Mgt Project	-	39,446,348.49	10,466,854,942.83	10,506,301,291.93
25,060,934,895. 41	Total	-	387,936,680.20	25,823,878,736.12	26,211,815,416.32

4.6 Summary of the State's Liabilities

As at 31st December, 2021, the Government of Ebonyi State held total liabilities of sixty eight billion, three hundred and seventy one million, eight hundred and sixty five thousand, four hundred and seventeen naira, sixty three kobo (\\{\frac{1}{2}}\)68,371,865,417.63). as presented below:

Debt Item	Balance 31/12/31
Internal Loans	38,067,484,509.05
Domestic Arrears	4,092,565,492.26
Foreign Loans	26,211,815,416.32
	68,371,865,417.63

CHAPTER FIVE

CONSOLIDATION STATEMENT OF CASHFLOW

5.1 Sources of Cash:

The Government of Ebonyi State received cash from the following sources in the year ended 31^{st} December, 2021.

Course	Amount	% of Total
Source	Amount	Receipts
	₩	
Statutory Revenue	34,032,633,518.87	37.42
Value Added Tax	19,452,335,164.75	21.39
Tax Revenue	13,812,536,428.50	15.19
Non-Tax Revenue	9,363,611,464.06	10.30
Investment Income	234,128,821.06	0.26
Other Independent Revenue	2,593,791,586.17	2.85
Aids and Grants	11,101,915,285.43	12.21
Transfer from other Government		
Entities	<u>360,848,400.81</u>	0.40
	90,951,800,669.65	<u>100.00</u>

5.2 Uses of Cash

Cash generated in the year was used to fund the following government activities:

		% of Total
Activity	Cost	Payment
	₽	
Payment of Salaries and Wages	13,020,976,765.55	13.30%
Payment of Social Benefits		
(Pensions)	1,870,704,173.86	1.91%
Overhead Costs	18,047,544,061.3	18.43%
Grants to Government Parastatals	2,337,217,000.00	2.39%
Interest on Loans	2,206,323,644.58	2.25%
Relief Loans to Government Offices	700,000,000.00	0.71%
Purchase/Construction of P P & E	55,246,731,836.94	56.42%

Construction of Investment		
Property	1,719,325,603.00	1.76%
Acquisition of Intangible Assets	381,820,363.50	0.39%
Acquisition of Biological Assets	44,826,986.05	0.05%
Repayment of Interval Loan	2,025,900,780.45	2.07%
Repayment of External Loan	311,201,526.08	0.32%
	<u>97,912,572,741.31</u>	<u>100.00</u>

The Negative difference of **Six Billion**, **Nine Hundred and Sixty Million**, **Seven Hundred and Seventy Two Thousand**, **Seventy One Naira**, **Sixty Six Kobo** (₦6,960,772,071.66) between payments made and cash generated in the year was made up from the opening cash balance at 01/01/2021 of **Nine Billion**, **One Hundred and Seventeen Million**, **Four Hundred and Twenty Seven Thousand**, **Four Hundred and Eighty Two Naira**, **Eighty Seven Kobo** (₦9,117,427,482.87).

5.3 Closing Cash/Cash Equivalent

The closing cash and cash Equivalent on the Consolidated Statement of Cash Flow is in agreement with the sum of **two billion**, **one hundred and fifty six million**, **six hundred and fifty five thousand**, **four hundred and eleven naira**, **twenty one kobo** (N2,156,655,411.21) reported as Cash and Cash Equivalent in the Consolidated Statement of Financial Position as at 31st December, 2021.

The Cash Flow of the State in 2021 can be further summarized as follows:

Opening Cash & Cash Equivalent 1/1/2021 Add: Cash Receipts in 2021 Total Cash Available	9,117,427,482.87 90,951,800,669.65 100,069,228,152.52
Less: Cash Used in 2021	97,912,572,741.31
Closing Cash & Cash Equivalent 31/12/2021	2,156,655,411.21



OFFICE OF THE STATE AUDITOR-GENERAL

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

Our Ref.: Your Ref.: Date:

AUDIT CERTIFICATE

The Financial Statements of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2021, 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) 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 31st December, 2021 and the transactions for the fiscal year ended on that date.

Duffer Line Cop

ELDER U.S.A UDU, PhD, FCNA, FCTI, CPA Ireland, FCAI, FCAS, ACCrFA FRC/2021/004/00000023705 Auditor-General, Ebonyi State June 24, 2022

Special Opinion:

Ebonyi State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Programme for Results (SFTAS Programme). The expenditure frameworks (and receipts) are detailed in Notes 7, 9-12, in the attached General Purpose Financial Statements of Ebonyi State Government restated in the table below:

In my opinion, Notes 7, 9-12, presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Programme including expenditures on other programmes by the Government of Ebonyi State of Nigeria for the year ended December 31, 2021 in accordance with IPSAS as described in the Statement of Significant Accounting Policies.

Disclosure Note in the State Financial Statements for 2021

Ebonyi State is participating in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Results. For participation in the Programme, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Results which terms are defined in Subsidiary Grant Agreement dated 14th December, 2020. The achievement of performance by the State is

verified by an Independent Verification Agent (IVA). The Programme Expenditure Framework for SFTAS Programme comprises expenditures incurred in the following budget lines as shown in Table 1 below:

Table 1: 2019 - 2021 Budget Line Expenditure Framework

	2021			2020			2019		
MDAs	Personnel Cost	Overheads	Total	Personnel Cost	Overheads	Total	Personnel Cost	Overheads	Total
	N	N	N	₩	₩	N	₩	N	₩
Ministry of Finance and Economic Development	527,895,890.43	11,580,335.72	539,476,226.15	570,098,254.96	76,382,460.00	646,480,714.96	385,866,615.15	9,993,150.00	395,859,765.51
Office of the State Accountant General	55,533,415.63	806,908,353.74	862,441,769.37	48,344,424.05	16,929,700.00	65,274,124.05	42,112,003.31	9,152,800.00	51,264,803.31
Ebonyi State Internal Revenue Service	125,009,310.32	21,333,333.33	146,342,643.65	143,291,465.87	24,100,000.00	167,391,465.87	127,659,693.04	6,455,480.00	134,115,173.04
Ministry of Budget, Planning Research & Monitoring				22,202,095.76	2,579,700.00	24,781,795.76	36,458,174.30	6,593,000.00	43,051,174.30
Total	708,438,616.38	839,822,022.79	1,548,260,639.17	783,936,240.64	119,991,860.00	903,928,100.64	592,096,485.80	32,194,430.00	624,290,916.16

The State was found eligible to participate in the Programme for 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2021 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 36-41.

Table 2: Disbursement from the Federal Government (SFTAS)

	2021 ₩	2020 N
Amount Earned for 2019 performance	-	6,954,000,000.00
Amount Earned for 2020 performance	3,849,090,000.00	
Total	3,849,090,000.00	<u>6,954,000,000.00</u>



ELDER U.S.A UDU, PhD, FCNA, FCTI,CPA Ireland, FCAI, FCAS, ACCrFA

FRC/2021/004/00000023705

Auditor-General,

Ebonyi State

June 24, 2022







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







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







RT. HON.

OGBONNIA FRANCIS NWIFURU

SPEAKER EBONYI STATE HOUSE OF ASSEMBLY







MY LORD HON. JUSTICE ELVIS ANAGU NGENE CHIEF JUDGE OF EBONYI STATE







Orlando Okechukwu Nweze Hon. Commissioner for Finance and Economic Development Ebonyi State







Emeka Carlton Nwankwo, CPA Accountant General, Ebonyi State



CONTENTS

Audit Certificate	1
Responsibility for the Financial Statements	2
Summary of Significant Accounting Policies	4
Highlights of Performance	13
Statement of Financial Performance	16
Statement of Financial Position	18
Statement of Cash Flow	20
Statement of Changes in Equity /Net Assets	23
Statement of Comparison of Budget and Actual Amount	24
Notes to the Financial Statements	2 E
Supplementary Notes	35



OFFICE OF THE STATE AUDITOR-GENERAL

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

Our Ref.: Your Ref.: Date:

AUDIT CERTIFICATE

The Financial Statements of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2021, 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) 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 31st December, 2021 and the transactions for the fiscal year ended on that date.

Duful 1

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

FRC/2021/004/00000023705

Auditor-General,

Ebonyi State

July 07, 2022

GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

Email: ebsagoffice@gmail.com

Your Ref:

Our Ref: EBS/AG/AD



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

20th April 2022

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements of Ebonyi State Government of Nigeria for the year ended 31st December, 2021, 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, 2021.

In compliance with IPSAS 33, I have prepared the following financial statements as at 31st December 2021.

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

- 5. Statement of Comparison of Budget and Actual Amount
- 6. Notes to the Financial Statements

In my opinion, the consolidated financial statements and the Notes thereto reflect the financial position of Ebonyi State Government of Nigeria as at 31st December, 2021.

(JAMM) 20/4/2022

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

MR ORLANDO OKECHUKWU NWEZE HON. COMMISSIONER FOR FINANCE & ECO. DEV. EBONYI STATE.

MM 288000 20 4 2022

GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

Email: ebsagoffice@gmail.com

Your Ref:

Our Ref: EBS/AG/AD



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

20th April 2022

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 harmonise public sector accounts reporting in Nigeria.

In order to ensure an 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 recognises 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

- 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 1st January to 31st 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 Fifty Thousand Naira (N50,000.00) where category of such asset does not exist. Only amount spent in connection with PP&E and Intangibles and whose values is up to Fifty Thousand Naira (N50,000.00) 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 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 amount 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

MR EMEKA NWANKWO, CPA, FCNA ACCOUNTANT GENERAL

1000 1 20/4/2022

EBONYI STATE.

MR ORLANDO OKECHUKWU NWEZE

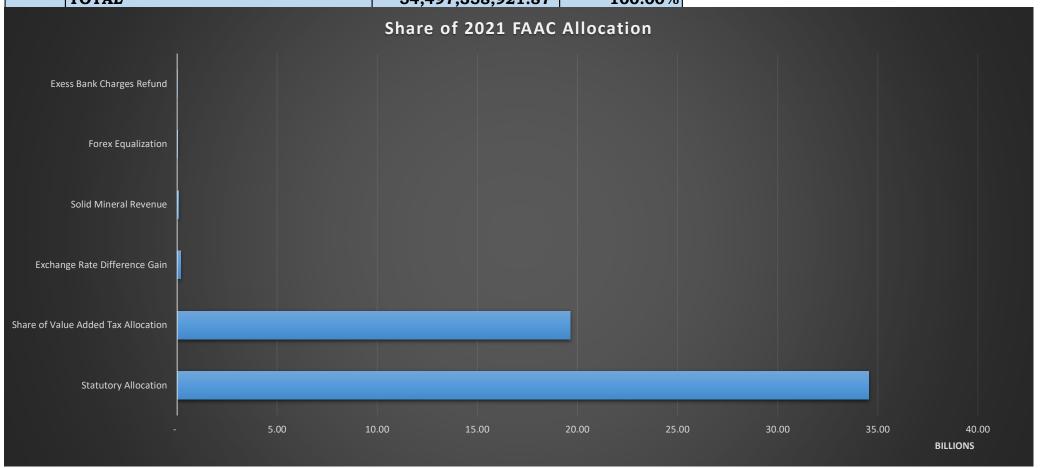
HON. COMMISSIONER FOR FINANCE & ECO. DEV.

- 20/4/2022

EBONYI STATE.

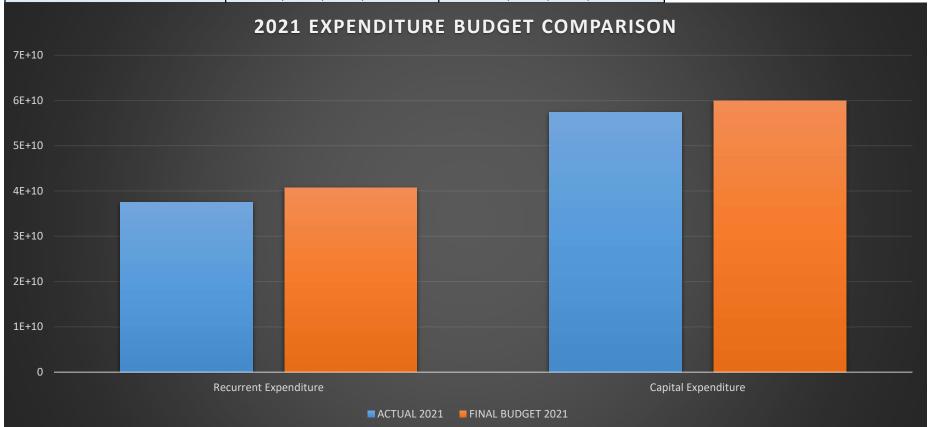
EBONYI STATE GOVERNMENT SHARE OF 2021 FEDERATION ACCOUNT ALLOCATION

S/N	ITEM	2021(NGN)	PERCENTAGE
1	Statutory Allocation	34,542,739,900.50	63.38%
2	Share of Value Added Tax Allocation	19,644,488,675.55	36.05%
3	Exchange Rate Difference Gain	174,349,593.38	0.32%
4	Solid Mineral Revenue	77,862,756.77	0.14%
5	Forex Equalization	46,136,635.56	0.08%
6	Exess Bank Charges Refund	11,781,360.11	0.02%
	TOTAL	54,497,358,921.87	100.00%



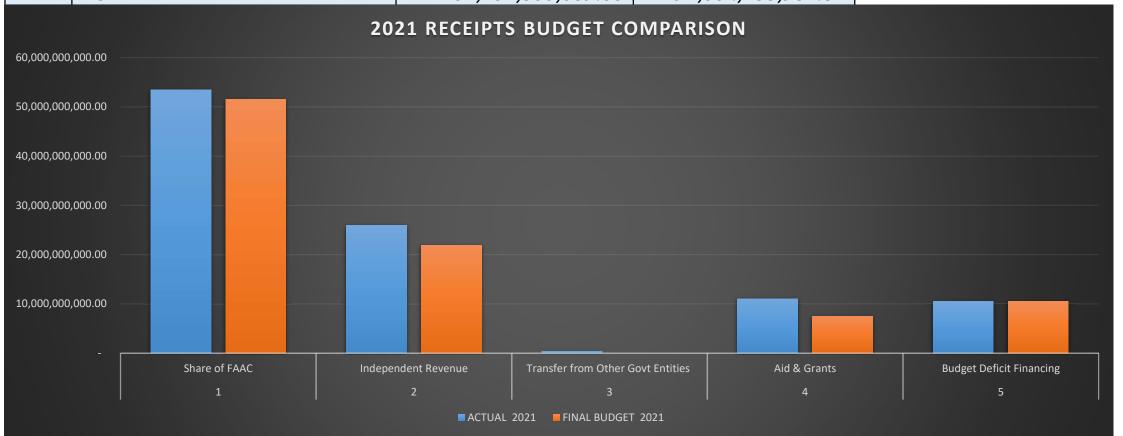
EBONYI STATE GOVERNMENT 2021 EXPENDITURE BUDGET COMPARISON

EXPENDITURE TYPE	ACTUAL 2021	FINAL BUDGET 2021
Recurrent Expenditure	39,819,867,951.82	40,702,774,858.62
Capital Expenditure	57,392,704,799.52	59,967,111,609.12
TOTAL	97,212,572,751.34	100,669,886,467.74



EBONYI STATE GOVERNMENT 2021 RECEIPTS BUDGET COMPARISON

S/N	RECEIPT TYPE	ACTUAL 2021	FINAL BUDGET 2021
1	Share of FAAC	53,484,968,683.62	51,613,000,000.00
2	Independent Revenue	26,004,068,299.79	21,928,043,669.78
3	Transfer from Other Govt Entities	360,848,400.81	-
4	Aid & Grants	11,101,915,285.43	7,511,415,315.09
5	Budget Deficit Financing	10,500,000,000.00	10,500,000,000.00
	TOTAL	101,451,800,669.65	91,552,458,984.87



EBONYI STATE GOVERNMENT CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

					THE YEAR ENDED 3131	ORIGINAL BUDGET	SUPPLEMENTARY	VARIANCE ON FINAL
ACTUAL 2020		NCOA CODES	NOTE	ACTUAL 2021	FINAL BUDGET 2021	2021	BUDGET 2021	BUDGET 2021
N	Revenue			H	N	N	N	N
47,605,635,213.45	Government Share of FAAC (Statutory	110101 - 110114	1	54,497,358,921.87	51,613,000,000.00	51,000,000,000.00	0.00	2,884,358,921.87
,,,	Revenue}			<i>c ., .c . ,c c c,c</i> ==.c.			3.33	0.00
6,361,234,312.26	Tax Revenue	120101	2	13,812,536,428.50	6,530,454,923.75	7,516,506,017.83	0.00	7,282,081,504.75
		120201-120210 &		-,- ,,		,,,-		, , , , , , , , , , , , , , , , , , , ,
9,535,619,242.21	Non Tax Revenue	120213	3	9,363,611,464.06	3,935,148,593.33	3,158,671,442.28	0.00	5,428,462,870.73
							0.00	0.00
57,268,513.34	Investment Income	120211	4	234,128,821.06	0.00	0.00	0.00	234,128,821.06
544,464,828.33	Interest Earned	120212	5	0.00	0.00	0.00	0.00	0.00
4,805,930,485.76	Other Revenues	140701	6	2,593,791,586.17	10,200,000,000.00	19,677,838,694.20	0.00	(7,606,208,413.83)
16,110,913,474.08	Aid & Grants	130101-130204	7	11,101,915,285.43	7,511,415,315.09	16,711,000,000.00	0.00	3,590,499,970.34
3,195,000,000.00	Transfer from Other Govt Entities	150101	8	360,848,400.81	0.00	0.00	0.00	360,848,400.81
88,216,066,069.43	Total Revenue (A)			91,964,190,907.90	79,790,018,832.17	98,064,016,154.31	0.00	12,174,172,075.73
	Expenditure							
13,283,529,787.44	Salaries and Wages	210101-210202	9	11,888,978,645.92	13,451,256,277.90	16,449,877,713.33	0.00	1,562,277,631.98
3,316,035,537.38	Social Benefits	210301	10	1,870,704,173.86	1,867,952,863.92	3,100,858,484.46	0.00	(2,751,309.94)
		220201-220208 &						
13,909,479,039.34	Overhead Cost	220210-220235	11	18,047,544,061.30	18,403,565,716.80	20,664,365,521.53	0.00	356,021,655.50
0.00	Grants and Contributions	2204	12	2,337,217,000.00	2,400,000,000.00	2,492,849,234.43	0.00	62,783,000.00
14,175,548,593.11	Depreciation Charges	240101	13	22,849,919,720.65	0.00	0.00	0.00	(22,849,919,720.65)
21,744,885.74	Amortization Charges	240201	14	100,265,304.67	0.00	0.00	0.00	(100,265,304.67)
44,706,337,843.01	Total Expenditure (B)			57,094,628,906.40	36,122,774,858.62	42,707,950,953.75	0.00	(20,971,854,047.78)
	Surplus/(deficit) from Operating							
43,509,728,226.42	Activities for the Period (A-B)			34,869,562,001.50	43,667,243,973.55	55,356,065,200.56	0.00	33,146,026,123.51
(1,606,696,714.08)	Public Debt Charges	220209	15	(2,667,162,178.41)	(3,843,425,951.11)	(1,667,663,082.57)	0.00	(1,176,263,772.70)
6,951,887,024.81	Remeasurement of Domestic Debt		16	0.00	0.00	0.00	0.00	0.00
61,370,989.74	Foreign Exchange Gain on External Debts		17	17,652,844.98	0.00	0.00	0.00	17,652,844.98

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

						ORIGINAL BUDGET	SUPPLEMENTARY	VARIANCE ON FINAL
ACTUAL 2020		NCOA CODES	NOTE	ACTUAL 2021	FINAL BUDGET 2021	2021	BUDGET 2021	BUDGET 2021
N	Revenue			Ħ	₩	₩	Ħ	N
5,406,561,300.47	Total non-operating Revenue			17,652,844.98	0.00	0.00	0.00	17,652,844.98
48,916,289,526.90	Surplus/(deficit) from Ordinary Activities			(2,649,509,333.43)	(3,843,425,951.11)	(1,667,663,082.57)	0.00	(1,158,610,927.72)
48,916,289,526.90	Net Surplus/ (Deficit) for the Period			32,220,052,668.07	39,823,818,022.44	53,688,402,117.99	0.00	31,987,415,195.79

Mr. Emeka Nwankwo, CPA, FCNA

Accountant General Ebonyi State Mr. Orlando Okechukwu Nweze

Hon. Commissioner for Finance & Eco. Dev.

- 20/4/2022

Ebonyi State

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NCOA CODES	NOTES	20)21	2020		
			₩	₩	₩	H	
ASSETS							
CURRENT ASSETS							
Cash and Cash Eqiuvalent	310101-310201	18	2,156,655,411.21		9,117,427,482.87		
Receivables	310601-310604	19	4,885,406,189.50		4,011,728,419.27		
Short Term Loans Granted	310301	20	700,000,000.00		400,000,000.00		
TOTAL CURRENT ASSETS (A)				7,742,061,600.71		13,529,155,902.14	
NON CURRENT ASSETS							
Loans Granted		21	1,330,248,458.48		1,594,267,098.70		
Investments	310901 &310902	22	213,182,152.59		211,903,520.72		
Property, Plants and Equipments	320101-320110	23	312,061,192,660.32		279,612,800,771.00		
Investment Property		24	1,667,745,834.91		0.00		
Intangible Assets	320301	25	334,977,176.74		36,901,107.42		
Biological Assets	320401	26	66,084,041.96		37,778,066.40		
TOTAL NON CURRENT ASSETS (B)				315,673,430,325.00		281,493,650,564.25	
TOTAL ASSETS (C = A+B)				323,415,491,925.71		295,022,806,466.39	
LIABILITIES							
CURRENT LIABILITIES							
Accrued Expenses	410401 & 410501	27	0.00		1,177,086,519.66		
Current Portion of Long Term Borrowings	410601	28	812,817,232.25		1,564,717,376.52		
TOTAL CURRENT LIABILITIES (D)				812,817,232.25		2,741,803,896.18	
NON CURRENT LIABILITIES							
Pension and Gratuity	420201	29	3,806,746,867.62		3,806,746,867.62		
Long Term Debt	420301	30	63,752,301,317.76		63,858,112,718.39		
TOTAL NON CURRENT LIABILITIES (E)				67,559,048,185.38		67,664,859,586.01	
TOTAL LIABILITIES (F = D+E)				68,371,865,417.63		70,406,663,482.19	
NET ASSETS/EQUITY (G = C-F)		31a		255,043,626,508.08		224,616,142,984.20	

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NCOA CODES	NOTES	2021		2020	
			₩	N	N	₩
Capital Contributed By:						
Reserves	430301	31b	72,322,558,412.08		74,115,127,556.27	
Accumulated Surplus/(Deficit)	430201		182,721,068,096.00		150,501,015,427.93	
Total Net Assets/Equity				255,043,626,508.08		224,616,142,984.20

Mr. Emeka Nwankwo, CPA, FCNA

12022 20/4/2022

Accountant General Ebonyi State Mr. Orlando Okechukwu Nweze

Hon. Commissioner for Finance & Eco. Dev.

Ebonyi State

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NCOA CODES	NOTES	203	21	2020		
			N	N	₩	₩	
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
	110101 & 110103-						
Statutory Revenue	110114	32	34,032,633,518.87		34,104,320,924.34		
Share of Value Added Tax	110102	33	19,452,335,164.75		13,816,935,028.64		
Tax Revenue	120101	2	13,812,536,428.50		6,361,234,312.26		
	120201-120210						
Non-Tax Revenue	&12023	3	9,363,611,464.06		9,535,619,242.21		
Investment Income	120211	4	234,128,821.06		57,268,513.34		
Interest Received	120212	5			544,464,828.33		
Other Revenues	130101-130204	6	2,593,791,586.17		4,805,930,485.76		
Aid & Grants	140701	7	11,101,915,285.43		16,110,913,474.08		
Transfer from Other Govt Entities	150101	8	360,848,400.81		3,195,000,000.00		
Total Inflow from Operating Activities (A)			90,951,800,669.65		88,531,686,808.97		
Outflows							
Salaries and Wages	210101-210202	9	13,020,976,765.55		12,254,962,665.07		
Social Benefits	210301	10	1,870,704,173.86		1,827,159,038.76		
	220201-220209						
Overhead Cost	&220210 -220235	11	18,047,544,061.30		13,909,479,039.34		
Grants and Contributions		12	2,337,217,000.00				
Interest Charges	220209	35	2,206,323,644.58		1,561,608,314.06		
Total Outflow from Operating Activities (B)			37,482,765,645.29		29,553,209,057.23		
Net Cash Inflow/(Outflow) From Operating Activities (C =							
А-В)				53,469,035,024.36		58,978,477,751.74	

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NCOA CODES	NOTES	20)21	2020		
			N	N	N	Ħ	
CASH FLOW FROM INVESTING ACTIVITIES							
Short Term Loans Granted	310301	36	(700,000,000.00)		(400,000,000.00)		
Proceeds from Long Term Loan Recovery		37	0.00		911,950,539.12		
Purchase/ Construction of Property, Plants and Equipments	320102 - 320110	38	(55,246,731,836.94)		(76,544,569,557.95)		
Purchase/Construction of Investment Property		39	(1,719,325,603.00)				
Acquisition of Intangible Assets	320301	40	(381,820,363.50)		(25,251,750.00)		
Acquisition of Biological Assets	320401	41	(44,826,986.05)		(1,835,703.00)		
Net Cash Flow from Investing Activites (D)				(58,092,704,789.49)		(76,059,706,471.83)	
CASH FLOW FROM FINANCING ACTIVITIES							
Proceeds from Domestic Loans & Other Borrowings	420301	42	0.00		14,316,771,697.84		
Repayment of Internal Loans	420301	43	(2,025,900,780.45)		(11,638,950,426.85)		
Repayment of External Loans	420302	44	(311,201,526.08)		(528,428,500.17)		
Net Cash Flow from Financing Activities (E)				(2,337,102,306.53)		2,149,392,770.82	
NET CASH FLOW FROM ALL ACTIVITIES (F = C+D+E)				(6,960,772,071.66)		(14,931,835,949.27)	
Cash & Its Equivalent as at 1/1/2021 (G)		18		9,117,427,482.87		24,049,263,432.14	
Cash & Its Equivalent as at 31/12/2021 (H = F+G)				2,156,655,411.21		9,117,427,482.87	
Notes:							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Financial Performance				32,220,052,668.07		48,916,289,526.90	
Add back:							
Depreciation Charges			22,849,919,720.65		14,175,548,593.11		
Amortization Charges			100,265,304.67		21,744,885.74		
Foreign Exchange Gain			(17,652,844.98)		(61,370,989.74)		
Interest expense			2,667,162,178.41		1,606,696,714.08		
				25,599,694,358.75		15,742,619,203.19	
Net Movement in Current Assets/Liabilities.							
Inventories			0.00				
Decrease/(Increase) in receivables			(873,677,770.23)		626,111,076.95		

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NCOA CODES	COA CODES NOTES 2021			2020	
			N	N	N	N
Increase in prepayments			0.00		0.00	
Increase/(decrease) in liabilities and accruals			(1,177,086,519.66)		159,736,496.21	
(Decrease)/Increase in provisions			0.00		(2,009,771,649.21)	
Increase/(decrease) in employee benefits			0.00	(2,050,764,289.89)	(2,894,898,588.24)	(4,744,933,741.24)
Cash generated from operations				55,675,358,668.94		60,540,086,065.80
Interest paid				(2,206,323,644.58)		(1,561,608,314.06)
Net Cash Flow from Operating Activities				53,469,035,024.36		58,978,477,751.74
Cash & its equivalent as at 31/12/2021						
Treasury Single Accounts (TSA)			2,942,036,459.40		338,560,264.21	
Operations Accounts			(785,381,048.19)		8,778,867,218.66	
Total				2,156,655,411.21		9,117,427,482.87

Mr. Emeka Nwankwo, CPA, FCNA

104/2022

Accountant General Ebonyi State Timar-

Mr. Orlando Okechukwu Nweze

Hon. Commissioner for Finance & Eco. Dev.

Ebonyi State

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

			ACCUMULATED	
	REVALUATION RESERVE	TRANSLATION RESERVE	SURPLUSES/(DEFICITS)	TOTAL
	N	N	₦	N
Balance at 31st December, 2020	74,115,127,556.27		150,501,015,427.93	224,616,142,984.20
Changes in accounting Policy			0.00	0.00
Restated Balance	74,115,127,556.27	0.00	150,501,015,427.93	224,616,142,984.20
Surplus on Revaluation of Property	0.00			0.00
Deficit on Revaluation of Investments	0.00			0.00
Net Gains and Losses not Recognised in the				
Statement of Financial Performance	(2,885,265,121.37)	1,092,695,977.18	0.00	(1,792,569,144.19)
Net Surplus for the Period	0.00		32,220,052,668.07	32,220,052,668.07
Balance at 31st December, 2021	71,229,862,434.90	1,092,695,977.18	182,721,068,096.00	255,043,626,508.08
Deficit on Revaluation of Property	0.00			
Surplus on Revaluation of Investments				0.00
Net Gains and Losses not Recognised in the				
Statement of Financial Performance	0.00	0.00		0.00
Net Deficit for the Period	0.00	0.00		0.00
Balance at 31st December, 2021	71,229,862,434.90	1,092,695,977.18	182,721,068,096.00	255,043,626,508.08

Mr. Emeka Nwankwo, CPA, FCNA

10/4/2022

Accountant General Ebonyi State Mr. Orlando Okechukwu Nweze

Hon. Commissioner for Finance & Eco. Dev.

Ebonyi State

EBONYI STATE GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021

		STATEMENT OF	COMPARIS	SON OF BUDGET AND ACTUAL	AMOUNT FOR THE YEAR ENDED	B1ST DECEMBER,2021			
							SUPPLEMENTARY	VARIANCE ON FINAL	
Actual 2020		NCOA CODES	NOTE	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	BUDGET 2021	BUDGET 2021	_
				a	b	С	d	e = (a-b)or(b-a)	f = e/b
₩				a N	₩	₩	N N	e = (a-b)0((b-a)	%
TV	Revenue by Economic Classification			N N	14	14	TN TN	TV	- /0
	Share of FAAC Allocation								_
	Share of FAAC Allocation	110101 &							+
34,032,633,518.87	Statutory Povonuo	110101 &	25	34,032,633,518.87	33,613,000,000.00	37,000,000,000.00	0.00	419,633,518.87	1%
	Share of Value Added TAX	110103110114	26	19,452,335,164.75	18,000,000,000.00	14,000,000,000.00	0.00	1,452,335,164.75	8%
47,921,255,952.98		110102	20	53,484,968,683.62	51,613,000,000.00	51,000,000,000.00	0.00	1,871,968,683.62	4%
47,321,233,332.36	Independent Revenue			33,464,908,083.02	31,013,000,000.00	31,000,000,000.00	0.00	1,871,300,003.02	470
6,361,234,312.26	·	120101	2	13,812,536,428.50	6,530,454,923.75	7,516,506,017.83	0.00	7,282,081,504.75	112%
0,301,234,312.20	Tax Revenue	120201-120210 &		13,812,330,428.30	0,330,434,323.73	7,510,500,017.83	0.00	7,282,081,304.73	112/0
9,535,619,242.21	Non Tay Revenues	120201-120210 &	3	9,363,611,464.06	5,197,588,746.03	5,341,791,640.00	0.00	4,166,022,718.03	80%
	Investment Income	120213	4	234,128,821.06	0.00	0.00	0.00	234,128,821.06	0%
544,464,828.33		120211	5	0.00	0.00	0.00	0.00	0.00	0%
4,805,930,485.76		140701	6	2,593,791,586.17	10,200,000,000.00	19,677,838,694.20	0.00	(7,606,208,413.83)	-75%
	Proceeds from Loan Recovery	140701	35	0.00	0.00	19,077,838,094.20	0.00	0.00	0%
22,216,467,921.02	,		33	26,004,068,299.79	21,928,043,669.78	32,536,136,352.03	0.00	4,076,024,630.01	19%
	Transfer from Other Govt Entities	150101	8	360,848,400.81	0.00	0.00	0.00	360,848,400.81	0%
3,195,000,000.00		130101	0	360,848,400.81	0.00	0.00	0.00	360,848,400.81	0%
16,110,913,474.08	` '	130101-130204	7	11,101,915,285.43	7,511,415,315.09	16,711,000,000.00	0.00	3,590,499,970.34	48%
16,110,913,474.08		130101-130204		11,101,915,285.43	7,511,415,315.09 7,511,415,315.09	16,711,000,000.00	0.00	3,590,499,970.34	48%
10,110,313,474.08	Budget Deficit Financing			11,101,913,283.43	7,311,413,313.09	10,711,000,000.00	0.00	3,330,433,370.34	40/0
14,316,771,697.84		420301	18	10,500,000,000.00	10,500,000,000.00	6,000,000,000.00	0.00	0.00	0%
14,316,771,697.84		420301	10	10,500,000,000.00	10,500,000,000.00	6,000,000,000.00	0.00	0.00	0%
	Total Revenue(A+B+C+D+E)=F			101,451,800,669.65	91,552,458,984.87	106,247,136,352.03	0.00	9,899,341,684.78	11%
103,700,403,043.33	Expenditure by Sectorial Classification			101,431,800,003.03	31,332,436,364.67	100,247,130,332.03	0.00	3,033,341,004.70	11/0
	Personnel Cost by Sectorial Classification								+
2,095,638,365.75	·	1	9	1,947,464,047.20	1,988,351,789.79	2,312,467,258.06	0.00	40,887,742.59	2%
1,833,065,704.77		2	9	1,556,899,785.38	1,817,606,790.18	2,697,493,268.81	0.00	260,707,004.80	14%
685,865,693.46		3	9	664,449,824.69	684,669,689.54	701,237,073.00	0.00	20,219,864.85	3%
<u> </u>	Regional	4	9	38,541,898.37	42,595,248.88	58,500,000.00	0.00	4,053,350.51	10%
7,585,054,942.51	- C	5	9	8,813,621,209.91	8,918,032,759.51	10,680,180,113.46	0.00	104,411,549.60	1%
7,303,034,342.31	Contingency Fund		,	6,613,021,203.31	0.00	0.00	0.00	0.00	0%
12,254,962,665.07	Sub Total Personnel Cost			13,020,976,765.55	13,451,256,277.90	16,449,877,713.33	0.00	430,279,512.35	3%
12,234,302,003.07	Overhead Cost by Sectorial Classification			13,020,370,703.33	13,431,230,277.30	10,445,677,713.33	0.00	430,273,312.33	370
10,053,390,728.50		1	11	15,985,937,600.53	16,233,153,253.29	11,172,011,754.75	0.00	247,215,652.76	2%
1,230,030,109.50		2	11	885,312,206.13	891,394,222.80	6,911,809,826.86	0.00	6,082,016.67	1%
315,288,031.83		3	11	351,218,000.00	375,172,933.32	230,140,000.00	0.00	23,954,933.32	6%
4,500,000.00		4	11	5,500,000.00	5,918,533.33	5,030,000.00	0.00	418,533.33	7%
1,805,096,614.52		5	11	819,576,254.64	897,926,774.06	2,345,373,939.92	0.00	78,350,519.42	9%
1,000,000,014.02	Contingency Fund	+ -		013,370,234.04	057,320,774.00	2,373,373,333.32	0.00	0.00	1 3/6

EBONYI STATE GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER,2021

						00101111 011005	SUPPLEMENTARY	VARIANCE ON FINAL	
Actual 2020		NCOA CODES	NOTE	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	BUDGET 2021	BUDGET 2021	+
				a	b	С	d	e = (a-b)or(b-a)	f = e/b
N				₩	N	N	N	N	%
13,408,305,484.35	Sub Total Overhead Cost			18,047,544,061.30	18,403,565,716.80	20,664,365,521.53	0.00	356,021,655.50	2%
	Consolidated Revenue Fund Charges								
1,827,159,038.76	Social Benefit	210301	10	1,870,704,173.86	1,867,952,863.92	3,100,858,484.46	0.00	(2,751,309.94)	0%
		220209, 420301 &	35, 43 &						
13,728,987,241.08	Public Debt Servicing	420302	44	4,543,425,951.11	4,580,000,000.00	6,679,041,369.68	0.00	36,574,048.89	1%
	Grants and Contributions	2204	12	2,337,217,000.00	2,400,000,000.00	2,200,000,000.00			
15,556,146,279.84	Sub Total CRF Charges			8,751,347,124.97	8,847,952,863.92	11,979,899,854.14	0.00	96,605,738.95	1%
41,219,414,429.26	Total Recurrent Expenditure								
501,173,554.99	Contingency Fund	220702	11				0.00	0.00	
41,720,587,984.25	Total Recurrent Expenditure (G)			39,819,867,951.82	40,702,774,858.62	49,094,143,089.00	0.00	882,906,906.80	2%
	Capital Expenditure by Sectorial Classification								
12,208,626,950.63	Administrative	1	45	2,835,930,200.55	3,085,836,177.47	3,141,988,300.00	0.00	(249,905,976.92)	-8%
37,244,702,053.87	Economic	2	45	34,647,354,425.61	36,228,115,039.36	41,916,313,450.48	0.00	(1,580,760,613.75)	-4%
235,335,563.08	Law and Justice	3	45	507,880,747.72	554,880,747.72	693,200,000.00	0.00	(47,000,000.00)	-8%
0.00	Regional	4	45	189,959,500.13	189,959,500.13	176,490,000.00	0.00	0.00	0%
26,696,344,715.09	Social	5	45	19,211,579,915.48	19,908,320,144.44	27,829,910,383.01	0.00	(696,740,228.96)	-3%
76,385,009,282.67	Total Capital Expenditure			57,392,704,789.49	59,967,111,609.12	73,757,902,133.49	0.00	(2,574,406,819.63)	-4%
586,647,728.28	Contingency Fund	230702	45				0.00	0.00	0%
76,971,657,010.95	Total Capital Expenditure (H)			57,392,704,789.49	59,967,111,609.12	73,757,902,133.49	0.00	(2,574,406,819.63)	-4%
118,692,244,995.20	Total Expenditure (I= G+H)			97,212,572,741.31	100,669,886,467.74	122,852,045,222.49	0.00	(1,691,499,912.83)	-2%
(14,931,835,949.27)	Surplus/(Deficit) for the year (J = F - I)			4,239,227,928.34	(9,117,427,482.87)	(16,604,908,870.46)	0.00	11,590,841,597.61	-127%
	Transfer to Government Entity (K)	310301	20	700,000,000.00					
	Overdraft (L)	420301	18	(10,500,000,000.00)					T
24,049,263,432.14	Opening Balance (M)			9,117,427,482.87	9,117,427,482.87	16,604,908,870.46	0.00	(11,590,841,597.61)	-127%
9,117,427,482.87	Closing Balance (J-K+L+M)			2,156,655,411.21	(0.00)	(0.00)	0.00	0.00	0%

Mr. Emeka Nwankwo, CPA, FCNA

Accountant General Ebonyi State

Mr. Orlando Okechukwu Nweze

Hon. Commissioner for Finance & Eco. Dev. Ebonyi State

20/4/2022

						1						
Note	Details	NCOA Codes Re	ef. Note									
1	Government Share of FAAC (Statutory Revenue)											
				2021		202						
				N	N	N	N					
	A- Share of Statutory Allocation from FAAC	11010101	A	20.067.226.024.09		25,563,997,886.76						
	Net Share of Statutory Allocation from FAAC Add :Deduction at source for Loan Repayment	11010101	B	29,967,326,921.08 4,575,412,979.42	34,542,739,900.50		29,344,523,636.69					
	Share of Statutory Allocation - Other Agencies	110103	C	4,575,412,575.42	310,130,345.82		3,176,755,975.39					
	Share of Federal Accounts Allocation- Excess Crude Oil		D		-		655,387,968.29					
	Total(GROSS) FAAC Allocation to FGN/SG/LG				34,852,870,246.32		33,176,667,580.37					
	Share of Value Added Tax (VAT)	11010201	E		19,644,488,675.55		11,099,102,858.80					
					54,497,358,921.87	'	44,275,770,439.17					
							SUPPLEMENTARY	VARIANCE ON FINAL				
		NCOA CODES	REF. NOTES	ACTUAL 2021		ORIGINAL BUDGET 2021	Budget 2021	Budget 2021	ACTUAL 2020			
				N	N	N	N	N	N			
2	Tax Revenue	12010100				+						
	Personal Income Tax	12010100										
	Board of Internal Revenue	220008001		7,121,264,242.33	4,500,000,000.00	6,325,082,061.34		2,621,264,242.33	5,392,575,661.64			
	Sub Total			7,121,264,242.33	4,500,000,000.00			2,621,264,242.33	5,392,575,661.64			
	Corporate Tax	120102										
	Board of Internal Revenue	220008001		3,579,836,760.11	36,750,000.00			3,543,086,760.11	968,658,650.62			
	Office of the Accountant-General	20007001		3,111,435,426.06	1,993,704,923.75			1,117,730,502.31	0.00			
	Sub Total			6,691,272,186.17	2,030,454,923.75			4,660,817,262.42	968,658,650.62			_
$\overline{}$	Grand Total-Tax Tevenue			13,812,536,428.50	6,530,454,923.75	7,516,506,017.83	0.00	7,282,081,504.75	6,361,234,312.26			
						1						
		120201-120210										
3	Non Tax Revenue	& 120201-120210										
1	Licenses	120201										
	Board of Internal Revenue	220008001		99,326,087.10	92,640,000.00	418,661,640.00	0.00	6,686,087.10	282,805,828.52			
	Sub Total- Licenses			99,326,087.10	92,640,000.00		0.00		282,805,828.52			
	FINES - GENERAL	120205										
	HIGH COURT			1,123,590.00	0.00			1,123,590.00	0.00			
	MINISTRY OF COMMERCE AND INDUSTRY			9,067,000.00	56,897,875.00		0.00	(47,830,875.00)	0.00			
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			800.00	687,125.00		0.00	(686,325.00)	0.00			
	MINISTRY OF MARKET DEVELOPMENT AND MONITORING	45.400.400.400		30,000.00	0.00	0.00	0.00	30,000.00	0.00 820,500.00			
	Abakaliki Capital Territory Development Board MINISTRY OF ENVIRONMENT	45100100100 53500100100		1,128,558.09	51,385,454.16	31,873,099.88	0.00	(50.256.896.07)	3,830,553.88			
	Ministry of Power	26100100100		1,128,558.09	0.00		0.00	0.00	90,000.00			
	Ministry of Solid Minerals	23305100100			0.00		0.00	0.00	5,356,400.00			
	Ministry of Internal Security and Border Peace	11100400100		137,500.00	0.00		0.00	137,500.00	0.00			
	Ministry of Works and Transport	23400100100		195,000.00	0.00	0.00	0.00	195,000.00	5,434,830.00			
	Sub Total- Fines			11,682,448.09	108,970,454.16	162,803,099.88	0.00	(97,288,006.07)	15,532,283.88			
	FEES - GENERAL	120204										
	Abakaliki Capital Territory Dev. Board	23400400100		179,920,542.02	176,539,944.29		0.00	3,380,597.73	299,392,107.82			
	Board Internal Revenue	21511000200 32605200100		71,737,344.47	0.00		0.00	71,737,344.47 (2,826,150.00)	0.00 487,297.50			
	Customary Court of Appeal DEPARTMENT OF PETROLEUM RESOURES	21511000200		0.00	2,826,150.00 0.00		0.00	(2,826,150.00)	8,473,455.00			
	Ebonyi State College of Education	51701900100			0.00	0.00	0.00	0.00	26,690,100.00			
	Ebonyi State Conlege of Education Ebonyi State Fertilizer and Chemical Company Limited	21511000200		0.00	0.00	50,000.00	0.00	0.00	0.00			
	Ebonyi State Hospitals Management Board	52100300100		3,697,250.00	2,777,950.00		0.00	919,300.00	3,411,250.00			
	Ebonyi State Independent Electoral Commission	14800100100		452,000.00	565,000.00		0.00	(113,000.00)	54,506,424.00			
	EBONYI STATE LIBRARY BOARD	51700800100	·	181,000.00	0.00		0.00	181,000.00	22,000.00	·		
	EBONYI STATE MAGISTRATES COURT	32605300100			0.00		0.00	0.00	505,720.00			
	Ebonyi State School of Health	52100100200		0.00	0.00		0.00	0.00	22,783,558.07			
	Ebonyi State School of Nursing	52100400100		0.00	0.00	6,710,000.00	0.00	0.00	25,523,491.75			
	Ebonyi State University	51702100100 51700900100		107,866,973.97	208,431,652.46	200,000,000.00	0.00	0.00 (100,564,678.49)	2,154,207,295.02 60,738,926.30			
	Examination Development Centre Information and Communication Technology	21511000200		13,056,955.00	12,696,193.75		0.00	360,761.25	141,585,000.00			
	Judicial High Court	32605100100		20,184,789.00	19,413,173.75		0.00	771,615.25	3,493,900.00			
	Liaison Office Lagos	11102100200		20,184,783.00	0.00		0.00	0.00	0.00			
	Liason office Abuja	11102100100		0.00	0.00		0.00		0.00			
	Department of General Services	16100500100		0.00	0.00			0.00				
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100		0.00	1,000,000.00			(1,000,000.00)				
	Ebonyi State Newspaper & Publishing Coy Ltd	12305500100		0.00	0.00			0.00				
1	Office of SSA on Private Schools			662,910,639.07	0.00			662,910,639.07				

		NOTES TO TH	E FINANCIAL STATEMENTS FO	R THE YEAR ENDED 31ST DE	ECEMBER, 2021					
Ministry of Information	12300100100	0.00	0.00	700,000.00		0.00				
Ministry of Internal Security	16400100100	0.00	0.00	3,000,000.00		0.00				
Ministry of Agriculture and Natural Resources	21500100100	6,047,800.00	7,089,500.00	45,230,000.00	0.00	(1,041,700.00)	21,005,293.02			
Ministry of Agriculture and Natural Nessaries	22200100100	43,371,400.00	0.00	0.00	0.00	43,371,400.00	11,218,693.89			
Ministry of Culture and Tourism	23600100100	2,060,000.00	8,532,500.00	3,750,000.00	0.00	(6,472,500.00)	470,000.00			
Ministry of Education	51700100100	59,062,756.70	55,931,497.53	203,050,000.00	0.00	3,131,259.17	86,429,380.00			
Ministry of Environment	53500100100	34,573,200.00	0.00	0.00	0.00	34,573,200.00	25,191,727.01			
Ministry of Health	52100100100	852,400.00	1,069,625.00	1,050,000.00	0.00	(217,225.00)	22,928,142.25			
MINISTRY OF HOUSING AND URBAN DEVELOPMEN	26601000100	552,153115	0.00	0.00	0.00	0.00	860,500.00			
		0.00	0.00	3,100,000.00	0.00	0.00	0.00			
Ministry of Human Capital Development	11102000100	0.00								
MINISTRY OF INFRASTRUCTURE	23400500100		0.00	0.00	0.00	0.00	8,000.00			
Ministry of Justice	32600100100	8,510,560.00	6,735,375.00	1,330,400.00	0.00	1,775,185.00	1,931,830.00			
Ministry of Lands and Survey	26000100100	228,720,630.59	0.00	0.00	0.00	228,720,630.59	94,899,535.34			
MINISTRY OF MARKET DEVELOPMENT AND MONITORING	26900100100	750,000.00	0.00	0.00	0.00	750,000.00	127,800.00			
Ministry of Business Development	26800100100	0.00	0.00	1,000,000.00		0.00				
					0.00					
Ministry of Power	26100100100	9,986,000.00	9,432,500.00	1,800,000.00	0.00	553,500.00	12,776,041.09			
MINISTRY OF RICE MILL DEVELOPMENT	21600100100	2,000,000.00	2,500,000.00	12,850,000.00	0.00	(500,000.00)	2,000,000.00			
Ministry of Solid Minerals	23305100100	3,177,181,166.29	3,082,735,189.64	1,513,300,000.00	0.00	94,445,976.65	1,605,575,947.21			
Ministry of Women Affairs and Social Dev.	51400100100	761,300.00	0.00	0.00	0.00	761,300.00	344,200.00			
Ministry of Works and Transport	23400100100	17,225,344.05	0.00	0.00	0.00	17,225,344.05	2,389,950,00			
Office of the Accountant-General	20007001	314.452.62	0.00	0.00	0.00	314,452.62	5,574,800,00			
										+
Office of the Auditor- General (State)	14000100100	154,100.00	186,375.00	40,000.00	0.00	(32,275.00)	18,000.00			+
Office of the Secretary to State Government	11101300100	85,000.00	72,500.00	200,000.00	0.00	12,500.00	0.00			
Office of the Surveyor General	26000200100	0.00	0.00	6,800,000.00	0.00	0.00	0.00			
PSU Project Support Unit (MDG's)	1118500100	0.00	0.00	2,000,000.00	0.00	0.00	0.00			
Sub Total - Fees		4,651,663,603.78	3,598,535,126.42	2,381,929,900.00	0.00	1,053,128,477.36	4,695,570,365.27			1
July Total - 1853	+ +	+,031,003,003.78	3,330,333,120.42	2,301,323,300.00	0.00	1,033,140,477.30	7,000,010,000.21	 		+
SALES - GENERAL	12020600									
Ebonyi State Council for Art and Culture	23600400100	0.00	0.00	1,000,000.00	0.00	0.00	0.00			
Internal Revenue Board	22000800100	29,009,230.00	0.00	0.00		29,009,230.00				
Ministry of Health	52100100100	245,500.00	0.00	0.00		245,500.00				
Ministry of Water Resources	25200100100	0.00	0.00	1,800,000.00		0.00				
Ministry of LG and Chieftaincy Matters	55100100100	0.00	0.00	5,166,802.40		0.00				
Office of SSA on Private Schools	23600400100	59,040.00	316,300.00	800,000.00		(257,260.00)				
Ministry of Commerce and Industry	22200100100	2,181,765,312.00			0.00	2,181,765,312.00	3,421,699,867.16			
Ministry of Lands and Survey	26000100100	1,538,016,761.10			0.00	1,538,016,761.10	336,800.00			
Office of the Head of Sevice	12500100100	80,100.00	4,448,272.50	150,000.00	0.00	(4,368,172.50)	0.00			
STATE COUNCIL ON PUBLIC PROCUREMENT (SCP	11101000100		53,500,000.00	4,200,000.00	0.00		14,080,876.19			
	11101000100	15,486,230.00				(38,013,770.00)				
Sub -Total Sales		3,764,662,173.10	58,264,572.50	13,116,802.40	0.00	3,706,397,600.60	3,436,117,543.35			
EARNINGS GENERAL	120207									
ABAKALIKI CAPITAL TERRITORY BOARD	45100100100	0.00	0.00	0.00	0.00	0.00	68.831.554.37			
EBONYI STATE FERTILIZER PLANT LTD	21511000200	0.00	0.00	0.00	0.00	0.00	62,400.00			
EBOTRANS		0.00	0.00		0.00	0.00	2,500,000.00			
	22905300100			0.00	0.00		2,500,000.00			
Office of Accountant General	20007001	8,406,241.97	0.00	0.00		8,406,241.97				
Information and Communication Technology	22905300100		0.00	0.00	0.00	0.00	60,231,104.26			
INTERNAL REVENUE BOARD	220008001	21,937,030.89	0.00	0.00	0.00	21,937,030.89	354,025,511.04			
Judicial High Court	32605100100	0.00	0.00	0.00	0.00	0.00	25,770,048.68			
Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	0.00	16,953,663.36			+
										+
MINISTRY OF COMMERCE AND INDUSTRY	22200100100	0.00	0.00	0.00	0.00	0.00	9,698,535.12			
MINISTRY OF CULTURE & TOURISM	23600100100	0.00	0.00	0.00	0.00	0.00	4,285,000.00			
MINISTRY OF EDUCATION	51700100100	0.00	0.00	0.00	0.00	0.00	106,045,950.00			
MINISTRY OF ENVIRONMENT	53500100100	0.00	0.00	0.00	0.00	0.00	5,758,698.08			
MINISTRY OF JUSTICE	32600100100	0.00	0.00	0.00	0.00	0.00	9,345.00			1
MINISTRY OF JOSTICE MINISTRY OF LANDS AND SURVEY	26000100100	0.00	0.00	0.00	0.00	0.00	23,288,833.83			+
										+
Ministry of Local Govt. Chieftiancy Affairs	55100100100	0.00	0.00	0.00	0.00	0.00	7,552,762.40			1
MINISTRY OF SOLID MINERAL	23305100100	0.00	0.00	0.00	0.00	0.00	54,034,294.93			
Ministry of Works and Transport	23400100100	19,361,665.53	73,909,690.25	176,860,000.00	0.00	(54,548,024.72)	130,310,191.54			
Office of the Head of Sevice	12500100100	0.00	500,000.00	500,000.00	0.00	(500,000,00)	59,600.00			
Office of the Secretary to the State Government	11101300100	0.00	0.00	0.00	0.00	0.00	169,600.00			
	11101300100									+
Sub-Total Earnings	+ +	49,704,938.39	74,409,690.25	177,360,000.00	0.00	(24,704,751.86)	869,587,092.61			1
RENT - GENERAL	120208									
Department of Information & Technology		100,000.00	0.00	0.00		100,000.00	0.00			
Ministry of Business Development		0.00	0.00	1,000,000.00		0.00				
	E2000100100	0.00	0.00		0.00		0.00		 	+
Ebonyi State Sports Council	53900100100			3,100,000.00	0.00	0.00	0.00			+
Ministry of Commerce and Industry	22200100100	325,000.00	0.00	0.00	0.00	325,000.00	45,445,000.00			
Ministry of Culture and Tourism	23600100100	6,941,000.00	0.00	0.00	0.00	6,941,000.00	17,777,229.00			
Ministry of Lands and Survey	26000100100	37,673,603.10	0.00	0.00	0.00	37,673,603.10	171,793,899.59			
MINISTRY OF YOUTH DEV. & SPORTS	51300100100	2,069,500.00	2,328,750.00	700,000.00	0.00	(259,250,00)	966,000.00			
Office of the Head of Sevice	12500100100	4,226,630.50	0.00	0.00	0.00	4,226,630.50	0.00		<u> </u>	+
								i I		

				FINANCIAL STATEMENTS FOR							
	Ministry of Market Development	26900100100	735,236,480.00	0.00	0.00	0.00					
	Sub-Total Rent		786,572,213.60	2,328,750.00	4,800,000.00	0.00	49,006,983.60	235,982,128.59	,		
	Grand Total Non-Tax Revenue		9,363,611,464.06	3,935,148,593.33	3,158,671,442.28	0.00	4,693,226,390.73	9,535,595,242.22	,		
4	Investment Income -General	120211									
	Dividends- Ministry of Finance & Economic Dev.	22000100100	234,128,821.06					35,352,394.28			
	Dividends- Ebonyi Investment & Property Co Ltd	22001200100	0.00					21,916,119.06		+	
		22001200100								+	
	Total Investment Income		234,128,821.06					57,268,513.34	,	+	
5	Interest Earned - General	120212									
	Fixed Deposits-Office of the Accountant-General	20007001		0.00				508,985,806.77	,		
	Long Term Loan Recovery-Office of the Accountant-Gen	20007001		0.00				35,479,021.56	,		
	Total Interest Earned							544,464,828.33			
6	Other Revenues	140701								_	
<u> </u>	REIMBURSEMENT - GENERAL	120213								+	
			0.00	0.00	0.00	0.00	0.00	404 667 437 30		+	
	Office of the Accountant-General	20007001	0.00	0.00	0.00	0.00	0.00	191,667,437.30			
	Internal Revenue Board		0.00				0.00				
	Sub Total		0.00	0.00	0.00	0.00	0.00	191,667,437.30			
	Other Independent Revenue								,		
	ABAKALIKI CAPITAL TERRITORY BOARD	45100100100	0.00	0.00	0.00	0.00	0.00	29,259,045.76			
	Ebonyi State Health Insurance Scheme	52110300300	0.00	0.00	0.00	0.00	0.00	0			
	INTERNAL REVENUE BOARD	220008001	0.00	0.00	0.00	0.00	0.00	19,892,709.43	,		
	JUDICIAL HIGH COURT	32605100100	0.00	0.00	0.00	0.00	0.00	4,315,273.08	,———	+ +	-
			0.00						,	+ +	
	MINISTRY OF AGRIC	21500100100		0.00	0.00	0.00	0.00	21,214,481.08	;	+	
	MINISTRY OF COMMERCE AND INDUSTRY	22200100100	0.00	0.00	0.00	0.00	0.00	1,110,000.00		+	
	MINISTRY OF EDUCATION	51700100100	0.00	0.00	0.00	0.00	0.00	1,210,603.31			
	MINISTRY OF JUSTICE	32600100100	0.00	0.00	0.00	0.00	0.00	9,267,725.95	,		
	MINISTRY OF LANDS AND SURVEY	26000100100	0.00	0.00	0.00	0.00	0.00	6,919,913.77			
	MINISTRY OF SOLID MINERAL	23305100100	0.00	0.00	0.00	0.00	0.00	114,889,184.93		1	
	MINISTRY OF WORKS AND TRANSPORT	23400100100	0.00	0.00	0.00	0.00	0.00	2,393,736.00		+	
	Office of the Accountant General	220007001	0.00	0.00	0.00	0.00	0.00	4,403,326,925.16		+	
									,		
	OFFICE OF THE HEAD OF SERVICE	12500100100	0.00	0.00	0.00	0.00	0.00	463,450.00		+	
	Ebonyi State University (EBSU)	51702100100	1,682,711,594.24	0.00	0.00	0.00	1,682,711,594.24	0.00			
	Ikwo College of Education	51701900100	793,902,079.30	0.00	0.00	0.00	793,902,079.30	0.00	,		
	School of Health Technology, Ngbo	52110600100	51,998,375.22	0.00	0.00	0.00	51,998,375.22	0.00			
	Ebony State College of Nursing and Midwifery Uburu	52110400100	65,179,537.41	0.00	0.00	0.00	65,179,537.41	0.00			
	Sub Total		2,593,791,586.17	0.00	0.00	0.00	2,593,791,586.17	4,614,263,048.47		1	
	Grand Total Other Revenue		2,593,791,586.17	0.00	0.00	0.00	2,593,791,586.17	4,805,930,485.77	 	+	
	Grand Total Other Revenue		2,333,731,360.17	0.00	0.00	0.00	2,333,731,360.17	4,003,330,463.77		+	
_											
/	Aid and Grants	130101-130204									
	TETFUND	13020105	7.1 3,035,834,828.29	3,794,000,000.00	3,400,000,000.00	0.00	(758,165,171.71)	0.00			
	SFTAS	13020203	3,849,090,000.00	994,700,000.00	8,911,000,000.00	0.00	2,854,390,000.00	6,954,000,000.00	,		
	Bridging Gap Fund	13020202	3,007,180,457.14	0.00	100,000,000.00	0.00	3,007,180,457.14	1,000,000,000.00			
	UBEC Fund	13020108	1,209,810,000.00	1,210,000,000.00	3,000,000,000.00	0.00	(190,000,00)	7,700,000,000.00			
	Save One Million Lives (External Grants)		, ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	777	0.00	0.00	0.00			
	Others Covid 19 Grants		0.00		1,300,000,000.00	0.00	0.00	456,913,474.00		+	
		+	11,101,915,285.43	5,998,700,000.00	16,711,000,000.00	0.00	5,103,215,285.43		, +	+ +	
	Total	+	11,101,915,285.43	00.000,000,000	10,711,000,000.00	0.00	5,105,215,285.43	16,110,913,474.00	,———	+	
7.1	TETFUND Grant										
	Ebonyi State University	51702100100	3,035,834,828.29	3,794,000,000.00	3,400,000,000.00	0.00	(758,165,171.71)	0.00	,		
	Ebonyi State College of Education	51701900100	0.00	0.00	0.00	0.00	0.00	0.00			
	Total		3,035,834,828.29	3,794,000,000.00	3,400,000,000.00	0.00	(758,165,171.71)	0.00			
			.,,	, . ,	,,,	,,,,,	,,,,			+	
7.2	Internal Aids and Grants	130201		-	+	-			,———	+	
1.4			2.025.024.000.00	2 704 000 000 00	2 400 000 000 00	0.00	(7E0 4CE 474 74)		,———	+	
	TET FUND	13020105	3,035,834,828.29	3,794,000,000.00	3,400,000,000.00	0.00	(758,165,171.71)		,———	+	
	UBEC FUND	13020108	1,209,810,000.00	1,210,000,000.00	3,000,000,000.00	0.00	(190,000.00)		,	+	
	Bridging Gap Fund	13020202	3,007,180,457.14	0.00	100,000,000.00	0.00	3,007,180,457.14				
	SFTAS	13020203	3,849,090,000.00	994,700,000.00	8,911,000,000.00	0.00	2,854,390,000.00		,		
	TOTAL		11,101,915,285.43	5,998,700,000.00	15,411,000,000.00	0.00	5,103,215,285.43				
7.3	External Aids and Grants								,	+	
	Save One Million Lives (External Grants)		0.00	0.00	0.00	0.00	0.00		 	+ +	
- 		+							,	+	
	Others		0.00	0.00	0.00	0.00	0.00		,———	++	
	TOATL		0.00	0.00	0.00	0.00	0.00			+	
8	Transfer from other Government Entities									+	
	Federal Government		0.00	0.00	0.00	0.00	0.00				
	Local Government		360,848,400.81				3,195,000,000.00		,		
	Total - Transfer from other Government Entities		360,848,400.81	0.00	0.00	0.00	3,195,000,000.00				
										+	
						I					

9				11012510111	E FINANCIAL STATEMENTS FO	A THE TEAK ENDED 3131 DE	CEIVIBER, 2021			 	
	Salaries and Wages by Sector					1					
9.1	Personnel Cost Transfer to Statement of Cash Flow	21									
	Administrative Sector	1	Λ.	1,947,464,047.20	1,988,351,789.79	2,312,467,258.06	0.00	40,887,742.59	2,095,638,365.75		
		2		1,556,899,785.38	1,817,606,790.18	2,697,493,268.81	0.00	260,707,004.80	1,833,065,704.77		
	Economic Sector		- -								
	Law and Justice Sector	3 (C	664,449,824.69	684,669,689.54	701,237,073.00	0.00	20,219,864.85	685,865,693.46		
	Regional Sector	4	D	38,541,898.37	42,595,248.88	58,500,000.00	0.00	4,053,350.51	55,337,958.58		
	Social Sector	5 1	F	8,813,621,209.91	8,918,032,759.51	10,680,180,113.46	0.00	104,411,549.60	7,585,054,942.51		
		-	=						7,503,034,542.51		
	Contingency Fund			0.00	0.00	0.00	0.00	0.00			
	Total Transfer to Statement of Cash Flow			13,020,976,765.55	13,451,256,277.90	16,449,877,713.33	0.00	430,279,512.35	12,254,962,665.07		
9.2	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		9.1	13,020,976,765.55	13,451,256,277.90	16,449,877,713.33	0.00	430,279,512.35	12,254,962,665.07		
	Opening Balance			1,131,998,119.63	0.00	0.00	0.00	(1,131,998,119.63)	(103,430,997.26)		
	Total Transfer to Statement of Fin. Performance			11,888,978,645.92	13,451,256,277.90	16,449,877,713.33	0.00	1,562,277,631.98	13,490,391,781.96		
				,,,.	., . , ,	., ., .		,,	.,, ,		
9.3	Personnel Analysis										
				2021		2020					
			Actual	Budget	Variance	Actual					
	Total No of Employees 1/1/2021		10795	10795	0	10308					
		+	111	10795		845					
	Total No of Employees Added during the year				(3)						
	Total No of Employees Retired/ left during the year		(2377)	153	2530	(358)					
	Total No of Employees at the end of the year		8529	11056	2527	10795					
		+									
		+					CUIDDI FRAFAITADI	VADIANCE ON FINE			
		1					SUPPLEMENTARY	VARIANCE ON FINAL			
		NCOA CODES	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	Budget 2021	Budget 2021	ACTUAL 2020		
				N	N	N	N	N	N		
10	Control Brown Phys	2204			-						
	Social Benefits	2201									
10.1	Social Benefits Transfer to Statement of Cash Flow										
	Pension	22010102		1,869,991,372.21	1,864,136,343.65	2,000,000,000.00		0.00	1,827,159,038.76		
	Gratuity	22010101		0.00	0.00	1,090,858,484.46	0.00	500,000,000.00	0.00		
							0.00	300,000,000.00	0.00		
	Death Benefits	22010104		712,801.65	3,816,520.27	10,000,000.00					
	Total Transfer to Statement of Cash Flow			1,870,704,173.86	1,867,952,863.92	3,100,858,484.46	0.00	500,000,000.00	1,827,159,038.76		
	Social Renefits Transfer to Statement of Fin Performance										
10.2	Social Benefits Transfer to Statement of Fin Performance	2001		4 000 004 400 00							
10.2	Social Benefits Transferred to cash flow	2201	10.1	1,870,704,173.86	1,867,952,863.92	3,100,858,484.46		0.00	1,659,007,685.26		
10.2		2201 22010101	10.1	1,870,704,173.86	1,867,952,863.92 0.00	3,100,858,484.46 0.00	0.00	0.00	1,659,007,685.26 0.00		
10.2	Social Benefits Transferred to cash flow Gratuity Accrued		10.1		0.00	0.00		500,000,000.00	0.00		
10.2	Social Benefits Transferred to cash flow		10.1	1,870,704,173.86 1,870,704,173.86			0.00				
10.2	Social Benefits Transferred to cash flow Gratuity Accrued	22010101		1,870,704,173.86	0.00 1,867,952,863.92	0.00 3,100,858,484.46	0.00	500,000,000.00 (988,876,498.62)	0.00 2,084,611,042.89		
10.2	Social Benefits Transferred to cash flow Gratuity Accrued		10.1 REF. NOTES		0.00 1,867,952,863.92	0.00	0.00	500,000,000.00	0.00		
10.2	Social Benefits Transferred to cash flow Gratuity Accrued	22010101		1,870,704,173.86	0.00 1,867,952,863.92	0.00 3,100,858,484.46	0.00	500,000,000.00 (988,876,498.62)	0.00 2,084,611,042.89		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance	22010101 NCOA CODES		1,870,704,173.86	0.00 1,867,952,863.92	0.00 3,100,858,484.46	0.00	500,000,000.00 (988,876,498.62)	0.00 2,084,611,042.89		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs	22010101		1,870,704,173.86	0.00 1,867,952,863.92	0.00 3,100,858,484.46	0.00	500,000,000.00 (988,876,498.62)	0.00 2,084,611,042.89		
	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function	22010101 NCOA CODES 2202		1,870,704,173.86 ACTUAL 2021	0.00 1,867,952,863.92 FINAL BUDGET 2021	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL	0.00 2,084,611,042.89 ACTUAL 2020		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General	22010101 NCOA CODES 2202 220201		1,870,704,173.86 ACTUAL 2021 712,893,181.08	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function	22010101 NCOA CODES 2202		1,870,704,173.86 ACTUAL 2021	0.00 1,867,952,863.92 FINAL BUDGET 2021	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL	0.00 2,084,611,042.89 ACTUAL 2020		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General	22010101 NCOA CODES 2202 220201 220202		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General	22010101 NCOA CODES 2202 220201 220202 220203		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109,96 249,675,341.44	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159,17	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Maintenance Services - General	22010101 NCOA CODES 2202 220201 220202 220203 220204		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Training and Capacity Building - General	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Maintenance Services - General	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,338,522.73 21,892,674.29 51,425,083.34	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44.96 52,874,443.96 17,638,776.12 4,272,932,965.52 225,571,000.52	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56	0.00	500,000,000.00 [988,876,498.62] VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,253,454.01 179,144,773.06		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Fuelling and Lubricants - General	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220208		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,634,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Fuelling and Lubricants - General Finance Charges - General	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220208 220207 220208		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,688,776.12 4,272,932,956.52 225,971,000.00 666,333,157.01 696,303,756.89	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220208		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874.43,952,874.61,2 4,272,932,965.52 225,971,000.0666,933,157.01 696,303,756.89 10,111,792,329.32	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,338,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78	0.00	500,000,000.00 [988,876,498.62] VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,633.44 117,344,627.42	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220208 220207 220208		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,688,776.12 4,272,932,956.52 225,971,000.00 666,333,157.01 696,303,756.89	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Functional Functions - General Fuelling and Professional Services - General Finance Charges - General Other Overheads Costs Contingency Fund	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220208 220207 220208		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00	0.00 SUPPLEMENTARY	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220208 220207 220208		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874.43,952,874.61,2 4,272,932,965.52 225,971,000.0666,933,157.01 696,303,756.89 10,111,792,329.32	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,338,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78	0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220206 220207 220208 220209 220209 220209		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00	0.00 SUPPLEMENTARY	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78		
11	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220207 220208 220209 220210 220210 220210 220210		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53	0.00 SUPPLEMENTARY	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220206 220207 220208 220209 220209 220209		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00	0.00 SUPPLEMENTARY	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220207 220208 220209 220210 220210 220210 220210		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 121,124,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,67278.17 4,564,777.38 7,289,758,641.78		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector	22010101 NCOA CODES 2202 220201 220202 220203 220205 220206 220207 220208 220209 220209 220209 220209 220201 220201 220201 220201 220202 220201 220202 220202 220203 220203 220203 220203 220203 220203 220203 220203 220203 220203 220203		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.49 852,874.44.96 17,638,776.12 4,272,932,965.52 225,971,000 666,933,157.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00	500,000,000.00 [988,876,498.62] VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00 247,215,655.276 6,082,016.67	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,525,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039,34		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector	22010101 NCOA CODES 2202 220201 220202 220204 220205 220207 220208 220207 220208 220209 220210 220210 22021		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00 247,215,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Funance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220208 220209 220210 220209 220210 220209 220210 3 4		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,877.443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.89 10,111,792,329.32 0.00.01 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 121,1274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 51,425,083.34 59,038,293.40 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector	22010101 NCOA CODES 2202 220201 220202 220204 220205 220207 220208 220207 220208 220209 220210 220210 22021		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 9,187,991.80 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00 247,215,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220208 220209 220210 220209 220210 220209 220210 3 4		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.43,44.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.83 10,111,792,329.39 10,101,792,329.39 11,947,544,061.30 11,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33 78,350,519.42	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,996,614.52		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Funance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220208 220209 220210 220209 220210 220209 220210 3 4		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.44 852,877.443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.89 10,111,792,329.32 0.00.01 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 121,1274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 51,425,083.34 59,038,293.40 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34		
11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector Total	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220208 220209 220210 220209 220210 220209 220210 3 4		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.43,44.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.83 10,111,792,329.39 10,101,792,329.39 11,947,544,061.30 11,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33 78,350,519.42	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,996,614.52		
11 11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector	22010101 NCOA CODES 2202 220201 220202 220203 220205 220206 220207 220208 220209 220210 220210 2202 1 2202 1 200 2 200 3 200 3 200 3 200 5 200 6 200 7 200 8 200 9 200 1 200	REF. NOTES A B C D E F F G G H I I I I I I I I I I I I I I I I I	1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109,96 249,675,341.44 852,874,443,96 17,633,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33 78,330,519.42 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,996,614.52		
11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector Total	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220208 220209 220210 220209 220210 220209 220210 3 4		1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.43,44.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.89 10,111,792,329.39 10,101,792,329.39 11,947,544,061.30 11,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33 78,350,519.42	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,996,614.52		
11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector Total Grants Government Owned Companies - Current	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220207 220208 220209 220210 220210 22020 1 2 2 3 4 5 5	REF. NOTES A B B C C D E F F G H I J J A A B B C C D E E T T A A B B B C C D E E T T A A B B B C C D D E E E T T A A B B B C C D D E E E E E E E E E E E E E E E E	1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,575,341.44 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,175.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 59,038,293.40 74,455,639.44 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33 78,350,519.42 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,996,614.52		
11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector Total Grants Government Owned Companies - Current Government Owned Companies - Current	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220207 220208 220209 220210 250209 220210 250200 25	REF. NOTES A B B C D E F F G H H I J J J J J J J J J J J J J J J J J	1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.43 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,333,157.01 696,333,157.01 696,333,756.89 10,111,792,329.32 0.00 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 1418,533.33 78,350,519.42 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,096,614.52		
11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector Total Grants Government Owned Companies - Current Government Owned Companies - Capital Students Union Matching Grants	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220207 220208 220209 220210 220210 22020 1 2 2 3 4 5 5	REF. NOTES A B B C C D E F F G H I J J A A B B C C D E E T T A A B B B C C D E E T T A A B B B C C D D E E E T T A A B B B C C D D E E E E E E E E E E E E E E E E	1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109,96 249,675,341.44 852,874,443.96 17,634,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,303,756.89 10,111,792,329.32 0.00 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,524.64 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 418,533.33 78,350,519.42 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,096,614.52		
11.1	Social Benefits Transferred to cash flow Gratuity Accrued Total Transfer to Statement of Fin Performance Overhead Costs Overhead Costs By Function Traveling and Transports - General Utilities - General Material and Supplies - General Maintenance Services - General Traianing and Capacity Building - General Security and Safety Services - General Consulting and Professional Services - General Fuelling and Lubricants - General Finance Charges - General Other Overheads Costs Contingency Fund Total Overhead Costs By Sector Administrative Sector Economic Sector Law and Justice Sector Regional Sector Social Sector Total Grants Government Owned Companies - Current Government Owned Companies - Current	22010101 NCOA CODES 2202 220201 220202 220203 220204 220205 220206 220207 220207 220207 220208 220209 220210 202010 3 4 5 1 22040105 22040106	REF. NOTES A B B C D E F F G H H I J J J J J J J J J J J J J J J J J	1,870,704,173.86 ACTUAL 2021 712,893,181.08 240,529,109.96 249,675,341.43 852,874,443.96 17,638,776.12 4,272,932,965.52 225,971,000.00 666,933,157.01 696,333,157.01 696,333,157.01 696,333,756.89 10,111,792,329.32 0.00 18,047,544,061.30 15,985,937,600.53 885,312,206.13 351,218,000.00 5,500,000.00 819,576,254.64 18,047,544,061.30	0.00 1,867,952,863.92 FINAL BUDGET 2021 720,633,138.77 242,232,483.31 257,033,864.17 874,767,118.25 23,514,268.17 4,324,358,048.86 285,009,293.40 676,121,148.81 770,759,396.33 10,229,136,956.74 0.00 18,403,565,716.80 16,233,153,253.29 891,394,222.80 375,172,933.32 5,918,533.33 897,926,774.06 18,403,565,716.80	0.00 3,100,858,484.46 ORIGINAL BUDGET 2021 662,219,142.71 179,838,650.00 522,677,159.17 1,036,371,000.00 211,274,166.67 6,281,176,426.21 885,697,441.56 510,219,868.00 2,721,660,592.43 7,653,231,074.78 0.00 20,664,365,521.53 11,172,011,754.75 6,911,809,826.86 230,140,000.00 5,030,000.00 2,345,373,939.92 20,664,365,521.53	0.00 SUPPLEMENTARY 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	500,000,000.00 (988,876,498.62) VARIANCE ON FINAL 7,739,957.69 1,703,373.35 7,358,522.73 21,892,674.29 5,875,492.05 51,425,083.34 117,344,627.42 0.00 356,021,655.50 0.00 247,215,652.76 6,082,016.67 23,954,933.32 1418,533.33 78,350,519.42 356,021,655.50	0.00 2,084,611,042.89 ACTUAL 2020 1,235,358,631.00 84,528,524.27 526,062,104.94 772,904,601.18 16,931,250.00 3,341,259,454.00 179,144,773.06 453,267,281.73 4,564,777.38 7,289,758,641.78 13,903,780,039.34 10,053,390,728.50 1,725,504,664.49 315,288,031.83 4,500,000.00 1,805,096,614.52		

March Marc							FOR THE YEAR ENDED 31ST D						
December 1982 1982		Total			2,337,217,000.00	2,400,000,000.00	2,200,000,000.00	0.00	62,783,000.00				1 '
December 1982 1982													
December 1982 1982													
December 1982 1982													1
December 1982 1982			NCOA CODES R	EF. NOTES	ACTUAL 2021	ACTUAL 2020							1
Sing	13	Depreciation Charges											
	13		220101		2 962 779 914 70	2 010 505 204 55							
Martin Carlos Martin Carlo												-	
The control control of the control													
Section of the property of t													1
Macronity Solid 100 10		Plant and Machinery	320104		2,084,475,089.34	1,283,045,482.74							
Macronity Solid 100 10		Furniture and Fittings	320105		725.334.103.07	329.006.125.94							
Miles													
													
Section from France 1987 100												-	
Section						73,896,829.28							
Medicanic Dags			320109			•							1
Medicanic Dags		Total			22,849,919,720.65	14,175,548,593.11							1
March Marc													
March Marc													
March Marc	14	Amartination Charges											
Design Analysis	14												
Total	\vdash										1		
Michael Mich													
Michael Mich		Total			100,265,304.67	21,744,885.74							1
March Back Clurpy													
March Back Clurpy													
March Back Clurpy			- - 						 			 	
March Back Clurpy	\vdash							CUIDDI FRAFAITA D''	VADIANCE CALEBY:				
15							1					1	1
Secret Long 290000 33 27.97.250.09 3 34.445.5511 11.130.04.08 37.27.237 3 4.47.750.04 3 34.445.5511 11.130.04.08 3 34.27.237 3 4.47.14.00 3 34.445.5511 34.045.04.08 3 34.27.237 3 4.47.14.00 3 34.27.237 3 3 34.27.237 3 3 34.27.237 3 3 34.27.237 3 3 34.27.237 3 3 34.27.237				REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	BUDGET 2021	BUDGET 2021	ACTUAL 2020			1
Interest Loops	15	Public Debt Charges											
Secretar Labor Conference			22060301	13.1	2,279,225,498,21	3.843.425.951.11	-			1.475.077.888.43			
Total public boat Charges												1	
New York			22000101	15.2		2 042 425 051 11						+	
Sementation of Demonstration Chebr	\vdash	Total Public Debt Charges			2,007,102,178.41	3,843,423,951.11	1,818,388,984.38			1,723,310,177.21			
Sementation of Demonstration Chebr	$\overline{}$						-				-		
Sementation of Demonstration Chebr													1
December 10 digit review Cash			NCOA CODES	REF. NOTES	ACTUAL 2021	ACTUAL 2020							1
Decrease that district notes cash	16	Remeasurement of Domestic Debt											
Grally													
Magement Debt	-				2.00	F 4F3 640 600 40							
Severance Allowances									-			-	+
Contractors Arress Sub Total Sub Total Contractors Arress Contractors Contractors Contractors Contractors Contractors Con													
See Testal		Severance Allowances			0.00	279,095,929.76							1
See Testal		Contractors Arrears			0.00	2,083,781,069.43							
Increase that didn't movine Cash													
CAS (Commercial Agriculture Credit Scheme)													
Description	-					(667 735 407 60)			+			+	t
Contractors Arress 0.00 (8,310,333-76)	$\overline{}$												
Sub Total						(39,999,997.00))						
Grand Total 0.00		Contractors Arrears			0.00	(83,100,539.76))						1
Grand Total 0.00 6,951,887,024.81		Sub Total			0.00	(790,835,734.45)							
17 Foreign Exchange Gain on External Debt 0.00 0.0		Grand Total			0.00								
17						5,555,555,555					1		
Exchange Rate Gain By July and December, 2021 Exchange Rate Gain By July and December, 2021 1751 Exchange Rate Loss By Junary and June, 2021 1761 18 Cash and Cash Equivalents ACTOB ACTOB ACTOB ACTOR ACTOR ACTOR ACTOR COUNCI, FOR ARSS C. UTURE 2560400100 182.12 272.322.44 COUNCI, FOR ARSS C. UTURE 2560400100 173.154,092.35 COUNCI, FOR ARSS C. UTURE 2560400100 175.154,092.35 COUNCI, FOR ARSS C. UTURE 25604001000 175.154,092.35 COUNCI, FOR ARSS C. UTURE 25604001000 175.154,092.35 COUNCI, FOR ARSS C. UTURE 25604001000 175.154,092.35 COUNCI, FOR ARSS C. UTURE 256040010000 175.154,092.35 COUNCI, FOR ARSS C. UTURE 256040010000 175.154,092.35 COUNCI, FOR ARSS C. UTURE 25604001000000000000000000000000000000000	17	Favoies Fushange Cair Fita I Date	+				 		<u> </u>		 		
Exchange Rate Loss B/v January and June, 2021 0.00 (11,730,864.37) 0.00 11,750,864.38 0.10 0.00 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,844.38 0.17,551,845.39 0.17,551,845.39 0.17,551,851.39 0.17,551	1/						1				 		
Total													
Search S)						
Search S		Total			17,651,844.98	61,370,989.74							1
ACTDB													
ACTDB	18	Cash and Cash Equivalents											
AGENCY FOR MASS LIT. 51701000100 432.12 27.232.44	10		 		1 006 227 52	1 040 20	1		<u> </u>		1	 	
COUNCIL FOR ARTS & CULTURE 2360040010 15.728.57	\vdash		#4F						-		1	 	
Christain Pilgrim Board 73,154,092.36	\vdash				432.12						1		
CUIVIL SERVICE COMMISSION			23600400100										
CUIVIL SERVICE COMMISSION		Christain Pilgrim Board				73,154,092.36							1
College of Nursing Uburu S2110400100 2,852,613.32 1,018,756.75			14700100100		95.74								
CULTURE & TOURISM 23600100100 2,084.67 2,084.67 CUSTOMARY COURT OF APPEAL 31805200100 2,696.55 5,015.55 OFFICE OF THE DEPUTY GOVERNOR 11101600100 1,569.45 28,661,027.97 EB - CSDA 11118400100 625,183.94 59,537,409.71 EBONYI STATE FERTILIZER COMPANY LTD 1102100300 91,507,125.00 201,388,020.20 EBADEP 11101500100 719,588.39 3,987,874.45 EBBC 11101700100 719,588.39 3,987,874.45 Ebonyi Invest. & Property Co. 1230020010 47,597,904.68 43,395,370.07 EBONYI STATE AUDIT 1110140010 0.00 3,286.24 EBONYI STATE GOLLEGE OF EDUCATION 1100100200 2,993,215.86 (20,859.17) EBONYI STATE COLLEGE OF EDUCATION 1100100200 260,334,411.15 108,004,223.33													
CUSTOMARY COURT OF APPEAL 3180520010 2,696.55 5,015.55	\vdash				2,032,013.32				 		 		
OFFICE OF THE DEPUTY GOVERNOR	\vdash											-	
EB - CSDA	\vdash										1		
EBONYI STATE FERTILIZER COMPANY LTD 1102100300 91,507,125.00 201,388,020.20													
EBONYI STATE FERTILIZER COMPANY LTD 1102100300 91,507,125.00 201,388,020.20		EB - CSDA	11118400100		625,183.94	59,537,409.71							1
EBADEP 1101500100 10,971.19													
EBBC 1110170010 719,588.39 3,987,874.45					31,307,123.00				<u> </u>		1	 	
Ebonyi Invest. & Property Co. 1230020010 47,597,904.68 43,395,370.07	\vdash				740 500 00				-			+	
EBONYI STATE AUDIT 1110140010 0.00 3,286.24	\vdash								-			 	
EBONYI STATE BOARD OF INTERNAL REVENUE 140010020 2,993,215.86 (20,859.17)													1
EBONYI STATE BOARD OF INTERNAL REVENUE 140010020 2,993,215.86 (20,859.17)						3,286.24							
EBONYI STATE COLLEGE OF EDUCATION 1110010020 260,334,411.15 108,004,223.33		EBONYI STATE BOARD OF INTERNAL REVENUE)						
LEGUIN STATE TICACHT STATE 110/210/0400	\vdash								 		 	 	
		EBUNTI STATE REALTH INSUKANCE	1102100400		1,280,053.83	2,118,005.35					1		1

			NOTES TO THI		FOR THE YEAR ENDED 31ST D	ECEMBER, 2021						
	EBONYI STATE IND. ELECTORAL COMMISSION	12300300100	2,192.92	3,446.92								
	EBONYI STATE JUDICIAL SERVICE COMMISION	11200300100	40.60	2,512.32								
	EBONYI STATE PLANNING COMMISSION	11200400100	0.00	0.00								
	Newmap	14800100100	13,203,220.03	36,297,424.58					<u> </u>			
	EBONYI STATE SPORTS COUNCIL	12305500100	21,802.83	6,790,101.05								
	EBONYI STATE TOURISM BOARD	11104500100	0.00	0.00								
	EBONYI STATE UNIVERSITY	12301300100	208,274,346.00	21,729,383.49								
	EBOTRANS	11102100200	1,236,063.50	3,276,479.52								
	EBROMA	11102100200	653.54	769.12				+	1		1	
								-			-	
	EBS HOUSE ASSEMBLY	11102100100	38,198.72	20,112,678.94								
	Ebonyi State Vocational College	11102100100		37,721.73					1			
	EBSEMA	14700100200	303,839.48	0.00								
	Ministry of Rice Mill Dev.	11102000100	0.00	667.25								
								<u> </u>	 		 	
	EXAMINATION DEVELOPMENT CENTER	11100700100	40,197.76	11,623.36								
	FADAMA III	11102000100	5,060.00	0.00								
	FISCAL RESPONSIBILITY	12300100100	0.00	35,450.70					1			
	GOVERNMENT PRINTING PRESS	11100400100	9,570.54	1,638.01								
	Ministry of Business Dev.	11100300100	0.00	4,232.00				<u> </u>	+		+	
	High Court of Justice	14000100200	1,254,348.39	3,765.24								
	HOSPITAL MANAGEMENT BOARD	14000100100	753,215.11	0.00			L					
	HOUSE OF ASSEMBLY SERVICE COMMISSION	14000300100	1,769.11	0.00								
	Ministry of Market Dev.	11100100100	10,630.79	0.00			i		1	1	1	
 					+		 	+	 	+	 	
\vdash	LIASON OFFICE ABUJA	12500100100	7,446.43	939,932.60	1			1	-	1		
	LIASON OFFICE LAGOS	11101300100	863.20	184.67								
	LIBRARY BOARD	11103400100	628.13	10,492.18								
	LOCAL GOVERNMENT SERVICE COMMISSION	11102000200	2,147.27	992.55								
	MIN. OF AGRICULTURE & NATURAL RESOURCES	14700100100	3,705.19	20,620,215.65								
					-		-	-	-	1	-	
	MINISTRY OF COMMERCE & INDUSTRY	11101000100	3,745.26	482.02								
	Ministry of Human Capital Development and Monitoring	11100800100	221.51	1,345.51								
	MINISTRY OF EDUCATION	1118500100	1,522.56	278,778.82								
	MINISTRY OF ENVIRONMENT EBS	11102100300	935.50	2,489,925.22								
								-	_			
	MINISTRY OF FINANCE & ECO., DEV.	11101600100	84,893.74	2,571,404.02				-				
	MINISTRY OF FINANCE INCORPORATED	11118400100	268,704,121.90	109.15								
	MINISTRY OF GRANTS AND DONOR AGENCIES	1102100300	0.00	1,413,731.78								
	MINISTRY OF HEALTH	11101500100	446.25	179,545,009.33								
	MINISTRY OF HOUSING & URBAN	11101700100	400,828.07	487,325,284.56								
								-			-	
	MINISTRY OF INFORMATION	12300200100	103.98	817.48								
	MINISTRY OF INFRASTRUCTURE	11101400100	49,630.38	797,386,867.35					1			
	Ministry of Internal Security	1400100200	58,999,656.25	15,561.06								
	MINISTRY OF JUSTICE	11100100200	7,290.04	4,009,711.34								
	MINISTRY OF LANDS & SURVEY	1102100400	35,218,510.91	171,928,429.38								
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTER		375.46	3,819.96								
	MINISTRY OF POWER AND ENERGY	11200300100	25,350.04	47,445,494.47								
	Ministry of Project Monitoring & Evaluation	11200400100	200.00	87,246,188.55								
									t		 	
———	MINISTRY OF SOLID MINERAL	14800100100	8,660.21	22,943.22				-	-		-	
\perp	Ministry of Special Projects	12305500100	0.00	26,729,947.46				1		1		
	MINISTRY OF WATER RESOURCES	11104500100	24,520.94	6,597,050.01								
	MINISTRY OF WOMEN AFFAIRS	12301300100	5,278.31	719,983.32								
	MINISTRY OF WORKS & TRANSPORT	11102100200	446.25	124,132,482.13			i			1	1	
 	MINISTRY OF YOUTH AND SPORTS	11102100200	0.00	31,080,746.20	 			+	 	 	 	
\vdash				31,080,746.20				1		1	-	
	Ministry of Trade and Investment	11102100100	13,434,190.70							1		
	Ministry of Culture and Tourism	11102100100	406,275.15									
	NEWSPAPERS & PUBLISHING CO	14700100200	1,263.54	0.00								
	OFFICE OF THE ACCOUNTANT GENERAL	11102000100	10,750,751,653.19	3,851,118,448.04								
+					-			+	-	+	-	
\vdash	OFFICE OF THE EXECUTIVE GOVERNOR	11100700100	119,708.45	202,688,540.14						1		
	OFFICE OF THE HEAD OF SERVICE	11102000100	9,129.29	133,564.99								
	Office SSA on Relig/Welf. Matt.	12300100100	0.00	0.00								
	Primary Health Care Dev. Agency	11100400100	27,009,949.01	0.00								
 	SDG			3,530.99	 		 	 	 	1	 	
\vdash		11100300100	3,530.99	3,530.99	-			-		+		
	EB-IFAD	14000100200	37,210,480.79									
	SCHOLARSHIP BOARD	14000100100	0.00	8,593.32								
	SCHOOL OF HEALTH EZZAMGBO	14000300100	187.20	885,306.86								
	SECONDARY EDUCATION BOARD	11100100100	107.20	62,345.45						1		
					1		-	1	-	+	+	
	Office of the Secretary to the State Govt.	12500100100	25,910,123.82	254,853,843.51				1		1		
	State Council on Public Procurement	11101300100	448.61	101,668.11								
	SUBEB		780,790,918.75	2,200,968,014.75								
	Office of the Suveyor General	11102000200	51,394.28	901.18								
 			1,640.76		 			+	 	<u> </u>	 	
-	WOMEN DEVELOPEMENT CENTRE	14700100100		16,731.16	-			-		+		
	TOTAL CASH HELD BY MDAs (A)		12,633,328,689.19	9,113,127,443.05						1		
							L			<u> </u>		<u> </u>
	SUB-TREASURY OHAOZARA		0.00	0.00								
												

					E FINANCIAL STATEMENTS		ECEIVIBER, 2021						
	SUB-TREASURY OWUTU EDDA			0.00	0.00								
	SUB-TREASURY ONICHA			0.00	0.00								
				0.00	0.00		1						
	SUB-TREASURY ISHIELU	$\overline{}$					-						
	SUB-TREASURY AFIKPO			0.00	0.00								
	SUB-TREASURY ABAKALIKI			23,326,722.02	4,300,039.82								
	ISHIAGU SUB-TREASURY			0.00	0.00								
		$\overline{}$											
	SUB-TREASURY ONUEKE			0.00	0.00								
	SUB-TREASURY OBIOZARA			0.00	0.00								
	SUB-TREASURY IKWO			0.00	0.00								
	Sub Total Cash Held by Treasuries (B)			23,326,722.02	4,300,039.82								
		-		23,320,722.02	4,300,035.82		-						
	Bank Overdraft												
	UBA Bank Overdraft			(10,500,000,000.00)	0.00								
	Sub Total Bank Overdraft ©			(10.500.000.000.00)	0.00								
		-									 		
	Grand Total Cash and Cash Equivalent(A+B+C)			2,156,655,411.21	9,117,427,482.87								
19	6 1 11	-											
19	Receivables												
	Statutory Allocations	11010101		2,898,013,863.89	2,267,062,450.14								
	Value Added Tax	11010201		1,877,690,395.74	1,685,536,884.93								
		11010201		29,449,238.25	21,301,704.75						1		
	Exchange rate gain				21,301,704.73	-							
	Ecological Fund	110103		80,252,691.62									
	Forex Equalization	110103		0.00	37,827,379.45								
	Total			4,885,406,189.50	4,011,728,419.27								
		+ +		.,,,	.,,,,								
		+		1		-	-	-			1	-	
20	Short Term Loans Granted												
	Housing Loan										1		· · · · · · · · · · · · · · · · · · ·
	High Court of Justice	31805100100		0.00	100,000,000.00						İ		
 						<u> </u>					1		
	Ebonyi State House of Assembly	11200300100		0.00	100,000,000.00								
	Ebonyi State University	51702100100		700,000,000.00				l			1	l	
	Office of the Secretary to the State Govt	16100100100		0.00	200,000,000.00								
		+		700,000,000.00	400,000,000.00								
	Sub Total Housing Loan	-					-						
	Agric Loan - 13 Local Govt Areas			0.00	0.00								
	Sub Total Agric Loan			0.00	0.00								
	Grand Total			700,000,000.00	400,000,000.00								
 	Grand Total			700,000,000.00	400,000,000.00		+				+		
21	Long Term Loans Granted												
	Opening Balance			1,594,267,098.70	2,506,217,637.82								
	Addition during the Year			0.00	0.00								
		-											
	Principal Received			264,018,640.02	(911,950,539.12)								
	Total			1,330,248,458.68	1,594,267,098.70								
		$\overline{}$											
22	Investments												
22.1	Local Investment	1											
	Local Investments, Queted Companies												
			20	213.182.152.59	211.903.520.72								
1 1	Local Investments: Quoted Companies		20	213,182,152.59	211,903,520.72								
	Local Investments: Non Quoted Companies		20	0.00	0.00								
			20										
	Local Investments: Non Quoted Companies		20	0.00	0.00								
22.3	Local Investments: Non Quoted Companies Sub Total		20	0.00	0.00								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments		20	0.00 213,182,152.59	0.00 211,903,520.72								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted		20	0.00 213,182,152.59 0.00	0.00 211,903,520.72 0.00								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted		20	0.00 213,182,152.59 0.00 0.00	0.00 211,903,520.72 0.00 0.00								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted		20	0.00 213,182,152.59 0.00	0.00 211,903,520.72 0.00								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total		20	0.00 213,182,152.59 0.00 0.00 0.00	0.00 211,903,520.72 0.00 0.00 0.00								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted		20	0.00 213,182,152.59 0.00 0.00	0.00 211,903,520.72 0.00 0.00								
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments		20	0.00 213,182,152.59 0.00 0.00 0.00	0.00 211,903,520.72 0.00 0.00 0.00								
22.3	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total		20	0.00 213,182,152.59 0.00 0.00 0.00	0.00 211,903,520.72 0.00 0.00 0.00								
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments		20	0.00 213,182,152.59 0.00 0.00 0.00	0.00 211,903,520.72 0.00 0.00 0.00								
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72		Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other	Under Constructions	IT Equipments	Total
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72		Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other	Under Constructions	IT Equipments	Total
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72	Infrastructure - Others				Equipment			Total
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water	Infrastructure - Others	320104	320105	320106	Equipment 320107		320108	
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72	Infrastructure - Others				Equipment			Total
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water	Infrastructure - Others	320104	320105	320106	Equipment 320107		320108	
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign investment Quoted Foreign investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST:		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N	Infrastructure - Others 320103	320104 N	320105 N	320106	Equipment 320107	N	320108 N	N
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water	Infrastructure - Others 320103 N 145,752,316,954.92	320104 N	320105 N	320106	Equipment 320107	₩ 40,227,951,304.81	320108 N 598,281,185.98	N 334,123,006,925.80
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign investment Quoted Foreign investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST:		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N	Infrastructure - Others 320103	320104 N	320105 N	320106	Equipment 320107	N	320108 N	N
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31	0.00 211,903,520.72 0.00 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61	Infrastructure - Others 320103 N 145,752,316,954.92 10,654,329,088.90	320104 N 13,234,343,391.82	320105 N 2,308,056,356.08	320106 N 8,125,700,091.15	320107 N 7,383,632,832.60	40,227,951,304.81 (15,908,654,300.21)	320108 N 598,281,185.98	N 334,123,006,925.80 0.00
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR		20	0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61	Infrastructure - Others 320103 N 145,752,316,954,92 10,654,329,088.90 20,441,710,528.47	320104 N 13,234,343,391.82 662,157,203.78	320105 N 2,308,056,356.08 714,169,073.38	320106 N 8,125,700,091.15 1,765,942,258.53	320107 N 7,383,632,832.60 7,638,414,948.34	N 40,227,951,304.81 (15,908,654,300.21)	320108 N 598,281,185.98 0.00 277,639,512.50	N 334,123,006,925.80 0.00 55,246,731,836.94
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR DISPOSAL DURING THE YEAR			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67 0.00	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.27 0.00	145,752,316,954.92 10,654,329,088.90 20,441,710,528.47	320104 N 13,234,343,391.82 662,157,203.78 0.00	320105 N 2,308,056,356.08 714,169,073.38 0.00	320106 N 8,125,700,091.15 1,765,942,258.53 0.00	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00	N 40,227,951,304.81 (15,908,654,300.21) 0.00	320108 N 598,281,185.98 0.00 277,639,512.50 0.00	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61	145,752,316,954.92 10,654,329,088.90 20,441,710,528.47	320104 N 13,234,343,391.82 662,157,203.78 0.00	320105 N 2,308,056,356.08 714,169,073.38 0.00	320106 N 8,125,700,091.15 1,765,942,258.53 0.00	320107 N 7,383,632,832.60 7,638,414,948.34	N 40,227,951,304.81 (15,908,654,300.21) 0.00	320108 N 598,281,185.98 0.00 277,639,512.50 0.00	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR DISPOSAL DURING THE YEAR			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67 0.00	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.27 0.00	145,752,316,954.92 10,654,329,088.90 20,441,710,528.47	320104 N 13,234,343,391.82 662,157,203.78 0.00	320105 N 2,308,056,356.08 714,169,073.38 0.00	320106 N 8,125,700,091.15 1,765,942,258.53 0.00	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00	N 40,227,951,304.81 (15,908,654,300.21) 0.00	320108 N 598,281,185.98 0.00 277,639,512.50 0.00	N 334,123,006,925.80 0.00 55,246,731,836.94
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE 8/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR BALANCE C/FORWARD			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67 0.00	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.27 0.00	145,752,316,954.92 10,654,329,088.90 20,441,710,528.47	320104 N 13,234,343,391.82 662,157,203.78 0.00	320105 N 2,308,056,356.08 714,169,073.38 0.00	320106 N 8,125,700,091.15 1,765,942,258.53 0.00	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00	N 40,227,951,304.81 (15,908,654,300.21) 0.00	320108 N 598,281,185.98 0.00 277,639,512.50 0.00	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE 8/FORWARD RECLASSIFICATION DURING THE YEAR DISPOSAL DURING THE YEAR BALANCE C/FORWARD ACCUMULATED DEPRECIATION:			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,13,279.67 0.00 128,792,627,159.81	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.27 0.00 16,701,121,171.88	Infrastructure - Others 320103 N 145,752,316,954.92 10,654,329,088.90 20,441,710,528.47 0.000 176,848,356,572.29	320104 N 13,234,343,391.82 662,157,203.78 0.00 13,896,500,595.60	320105 N 2,308,056,356.08 714,169,073.38 0.00 3,022,225,429.46	320106 N 8,125,700,091.15 1,765,942,258.53 0.00 9,891,642,349.68	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00 15,022,047,780.94	N 40,227,951,304.81 (15,908,654,300.21) 0.00 0.00 24,319,297,004.60	320108 N 598,281,185.98 0.00 277,639,512.50 0.00 875,920,698.48	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00 389,369,738,762.74
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR DISPOSAL DURING THE YEAR BALANCE C/FORWARD ACCUMULATED DEPRECIATION: BALANCE B/FORWARD			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67 0.00 128,792,627,159.81	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.77 0.00 16,701,121,171.88	Infrastructure - Others 320103 N 145,752,316,954.92 10,654,329,088.90 20,441,710,528.47 0.00 176,848,356,572.29 27,157,464,340.05	320104 N 13,234,343,391.82 662,157,203.78 0.00 13,896,500,595.60 5,963,752,323.03	320105 N 2,308,056,356.08 714,169,073.38 0.00 3,022,225,429.46	320106 N 8,125,700,091.15 1,765,942,258.53 0.00 9,891,642,349.68 3,710,391,705.43	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00 15,022,047,780.94 3,090,822,615.44	N 40,227,951,304.81 (15,908,654,300.21) 0.00 24,319,297,004.60	320108 N 598,281,185.98 0.00 277,639,512.50 0.00 875,920,698.48	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00 389,369,738,762.74 54,510,206,149.86
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE B/FORWARD RECLASSIFICATION DURING THE YEAR ADDITIONS DURING THE YEAR DISPOSAL DURING THE YEAR BALANCE C/FORWARD ACCUMULATED DEPRECIATION: BALANCE B/FORWARD			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,213,279.67 0.00 128,792,627,159.81	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.77 0.00 16,701,121,171.88	Infrastructure - Others 320103 N 145,752,316,954.92 10,654,329,088.90 20,441,710,528.47 0.00 176,848,356,572.29 27,157,464,340.05	320104 N 13,234,343,391.82 662,157,203.78 0.00 13,896,500,595.60 5,963,752,323.03	320105 N 2,308,056,356.08 714,169,073.38 0.00 3,022,225,429.46	320106 N 8,125,700,091.15 1,765,942,258.53 0.00 9,891,642,349.68 3,710,391,705.43	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00 15,022,047,780.94 3,090,822,615.44	N 40,227,951,304.81 (15,908,654,300.21) 0.00 24,319,297,004.60	320108 N 598,281,185.98 0.00 277,639,512.50 0.00 875,920,698.48	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00 389,369,738,762.74
	Local Investments: Non Quoted Companies Sub Total Foreign Investments Foreign Investment Quoted Foreign Investment Non Quoted Sub Total Total Investments Property, Plants and Equipments Descriptions COST: BALANCE 8/FORWARD RECLASSIFICATION DURING THE YEAR DISPOSAL DURING THE YEAR BALANCE C/FORWARD ACCUMULATED DEPRECIATION:			0.00 213,182,152.59 0.00 0.00 0.00 213,182,152.59 Land and Building 320101 N 99,973,088,668.83 5,254,325,211.31 23,565,13,279.67 0.00 128,792,627,159.81	0.00 211,903,520.72 0.00 0.00 211,903,520.72 Infrastructure - Water 320102 N 16,519,636,139.61 181,485,032.27 0.00 16,701,121,171.88	Infrastructure - Others 320103 N 145,752,316,954.92 10,654,329,088.90 20,441,710,528.47 0.00 176,848,356,572.29 27,157,464,340.05 8,842,417,828.61	320104 N 13,234,343,391.82 662,157,203.78 0.00 13,896,500,595.60 5,963,752,323.03 2,084,475,089.34	320105 N 2,308,056,356.08 714,169,073.38 0.00 3,022,225,429.46 1,266,203,623.92 725,334,103.07	320106 N 8,125,700,091.15 1,765,942,258.53 0.00 9,891,642,349.68 3,710,391,705.43 1,978,328,469.94	Equipment 320107 N 7,383,632,832.60 7,638,414,948.34 0.00 15,022,047,780.94	N 40,227,951,304.81 (15,908,654,300.21) 0.00 0.00 24,319,297,004.60	320108 N 598,281,185.98 0.00 277,639,512.50 0.00 875,920,698.48 425,855,250.99 262,776,209.54	N 334,123,006,925.80 0.00 55,246,731,836.94 0.00 389,369,738,762.74 54,510,206,149.86

			NOTES TO TI	IE FINANCIAL STATEMENTS FOR T	THE YEAR ENDED 31ST DE	CEMBER, 2021						
1 1	BALANCE C/FORWARD		12,702,285,964.74	4,892,265,199.64	35,999,882,168.66	8,048,227,412.37	1,991,537,726.99	5,688,720,175.37	7,296,995,994.10	0.00	688,631,460.53	77,308,546,102.42
	· · · · · · · · · · · · · · · · · · ·											
	0.000,000											
	CARRYING AMOUNT:											
	AS AT 31/12/2021		116,090,341,195.07	11,808,855,972.24	140,848,474,403.63	5,848,273,183.23	1,030,687,702.47	4,202,922,174.31	7,725,051,786.84	24,319,297,004.60	187,289,237.95	312,061,192,660.32
	AS AT 31/12/2020		91,134,581,518.89	12,462,426,998.56	118,594,852,614.87	7,270,591,068.79	1,041,852,732.16	4,415,308,385.72	4,292,810,217.16	40,227,951,304.81	172,425,934.99	279,612,800,775.94
	10111 0111 0111		0.0,000,000,000			1,2.10,000,000.10	2,012,002,102.20	,,,	.,,	,,,		
\vdash												
	Infrastructure - Water assets include boreholes,dams water pipes a	ind other assets that are tied to water p	rojects.									
	Infrastructure- Others assets include road networks, electrifications		ì									
\vdash								+		-	-	
\vdash	Assets grouped Under Constructions were ongoing construction pro	ojects in the state for which substantial	amount or money has been paid.									
	These assets were not depreciated in accordance with IPSAS 17.											
	The asset reclassified during the year from Under Construction are	those qualifying assets whose construct	ion started from the previous period	which was earlier included in	asset under construction	on.						
	However, since the asset was not completed until this latter date, it											
$\overline{}$	nowever, since the asset was not completed until this latter date, it	becomes pertinent to reclassify sacing	I	lon to the respective class, the	se are summarized as r	Ollows.						
23.1	Details of PP&E		2021	2020				1				
	Land and Building											
	Land and Building -office		95,342,761,290.00	53,432,098,700.00								
$\overline{}$												
	Land and Building- Residential		5,672,319,087.00	7,770,286,732.80								
1 1	Silos		0.00					1				
	Storage Facilities		15,075,260,818.07	29,932,196,086.09								
\vdash	Sub Total		116,090,341,195.07					+		+	+	
\vdash			110,030,341,195.07	31,134,301,310.69								
	Infrastructure Water											
	Water Distribution Network		10,484,179,438.24	10,174,736,545.56								
	Dams		1,324,676,534.00									-
\vdash	Sub Total		11,808,855,972.24	12,462,426,998.56								
	Infrastructure Others											
	Roads and Bridges		81,593,153,954.63	105,446,969,723.87								
\vdash				5,438,900,761.00								
\vdash	Electricity Transmission Networks		23,908,654,900.00									
	Sewage and Drainage Networks		34,217,689,099.00	6,908,216,700.00								
	Airports											
	Stadiun		1,128,976,450.00	800,765,430.00								
-												
\square	Sub Total		140,848,474,403.63	118,594,852,614.87								
	Plants and Machinery							1				
	Earth Moving Equipment		3,679,084,356.00	2,564,789,032.00						Ī		
			1,156,378,900.00	1,908,456,783.00	-			+				
	Industrial Equipment											
	Power Plants		0.00	0.00								
	Power Generating Sets		1,012,809,927.23	2,797,345,253.79								
	Sub Total		5,848,273,183.23	7,270,591,068.79								
-			5,0-10,275,105.25	7,270,332,000.73								
	Under Construction Assets											
	Roads and Bridges		12,276,890,321.00	36,985,340,987.00								
	Airports		0.00									
	Building		9,809,876,340.00	3,242,610,317.81								
$\overline{}$	Electricity Transmission Networks		2,232,530,343.60	0.00								
	Sub Total		24,319,297,004.60	40,227,951,304.81				1				
	Furniture and Fittings											
			987,623,458.00	898,790,300.00								
\vdash	Furniture and Fittings - Office											
\vdash	Furniture and Fittings -Residentials		43,064,244.47	143,062,432.16								
	Sub Total		1,030,687,702.47	1,041,852,732.16								
	Motor Vehicles											
	Official Vehicles		4,202,922,174.31	4,415,308,385.72				+				
\vdash		<u> </u>										
\vdash	Sub Total		4,202,922,174.31	4,415,308,385.72								
	Office and Other Equipment											
	Photocopying Machines		93,457,800.00	65,437,809.00								
\vdash			6,897,345,760.00	3,908,765,461.00				-		-		
\vdash	Computers											
\vdash	Other Equipments		734,248,226.84	318,606,947.16								
ı 7	Sub Total		7,725,051,786.84	4,292,810,217.16								
\vdash	IT Favriances							+		+	+	
\vdash	IT Equipment		+									
	Internet Facilities		187,289,237.95	172,425,934.99								
	Total		187,289,237.95	172,425,934.99								
	Grand Total PPE		312,061,192,660.33									
\vdash	5.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0		512,001,152,000.33									
\vdash												
24	Investment Property											
			Building	Others Tota	al							
\vdash												
\vdash			N	N	N							
ı T	COST:											
	BALANCE B/FORWARD		0.00	0.00	0.00							
	RECLASSIFICATION DURING THE YEAR		0.00	0.00	0.00					+		
\vdash												
\perp	ADDITIONS DURING THE YEAR	14	1,719,325,603.00	0.00	1,719,325,603.00							
1	DISPOSAL DURING THE YEAR		0.00	0.00	0.00							
			•									

March (1998)				HE FINANCIAL STATEMENTS	FOR THE YEAR ENDED 31ST D	ECEMBER, 2021					
Comparison Com	1 1	BALANCE C/FORWARD	1,719,325,603.00	0.00	1,719,325,603.00						
			, ., ., ., .		, ,, ,, ,, ,,						
	\vdash	LOOK AND AFFEC STREET AFFECT OF THE STREET AFFECT O									
Manual Columbia Manual Col											
Company	1 1	BALANCE B/FORWARD	0.00	0.00	0.00						
Company		ADDITIONS DURING THE YEAR	51.579.768.09	0.00	51.579.768.09						
Manufact (September September Septem											
Company Notice Comp									-		
March 2019/2019		BALANCE C/FORWARD	51,579,768.09	0.00	51,579,768.09						
March 2019/2019	1 1										
March 2019/2019		CARRYING AMOUNT:									
A of \$1,000000000000000000000000000000000000									+		
Description											
		AS AT 31/12/2020	0.00	0.00	0.00						
	25	Internaliable Access									
Comment	25	Intangigible Assets									
Company			Research & Dev.	Computer Software	Patent Right						
MARCONDESSON MARC	1 1		N	N	N	N					
MARCONDESSON MARC		COST:									
MARIE AND ALL STATE AND ALL			16 624 240 24	3.000.654.00	10.022.169.56	20 746 162 00			+		
BITCH CAMER BOOK									-		
MARCE CORPORATION MARC											
MARCE CORPORATION MARC		DISPOSAL DURING THE YEAR	0.00	0.00	0.00	0.00					
Control Autorities Autorities (Control Autor											
MAINTENT NUTRICANS 1.700,000.00	\vdash	one dec y i orrento	334,003,703.74	3,003,034.00	22,331,100.30	720,300,320.30			+	1	
MAINTENT NUTRICANS 1.700,000.00	\vdash			-	-				1	ļ	
MONTON CONTINUE YEAR											
MONTON CONTINUE YEAR		BALANCE B/FORWARD	7,103.810.72	897,654.00	1,223.812.14	9,225,276.86					
Depote Continue to Victor Depote Continue Depote Continue to Victor Depote Con											
BAMAC (FORMAR)	\vdash								+		
Control Security Control Sec											
Control Security Control Sec		BALANCE C/FORWARD	82,754,083.42	897,654.00	1,937,612.14	85,589,349.56					
Ast \$1/1/2002			, . ,		T						
Ast \$1/1/2002	\vdash	CARRYANG AMOUNT		 	+		 		+		
AAT 11/1/17/200 AAT 11/17/200 AAT 11/17/	\vdash				+				+		
AAT 11/1/17/200 AAT 11/17/200 AAT 11/17/		AS AT 31/12/2021		2,192,000.00		334,977,176.74			1		
All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to have 2 years queful file All the Interguish Assets are centrated to precent for council haven for a years queful file All the Interguish Assets are centrated to precent for council haven for a years queful file All the Interguish Assets are centrated to generate for council haven for a years queful file All the Interput file Al		AS AT 31/12/2020				36,901,107,42					
			,,	-,,	1,,	,,			1		
Profession Pro	\vdash	On the intalignor Assets are estimated to have 3 years useful life		-	+		+		1	I	
Profession Pro											
Profession Pro											
Profession Pro	26	Biological Assets									
COST			Claulaulauna	Others	Tatal				+		
BALANCE #FORMAND 30222,45312 0.00 3222,45312			Fioriculture	Others	TOTAL						
BALANCE #FORMAND 30222,45312 0.00 3222,45312											
BALANCE #FORMAND 30222,45312 0.00 3222,45312		COST:									
ADDITIONS CURRENT THE YEAR			20 222 452 12	0.00	20 222 452 12						
OSPOSA DUBNIS THE YEAR 0.00 0.00 T,5,048,931.7											
MANNEC FORWARD 75,084,383.17 0.00 75,084,393.17											
ACCUMULATION ACCUMULATION ALLANCE ENFORMATION ALLANCE ENFORMATION ACCUMULATION ACCUM	1 1	DISPOSAL DURING THE YEAR	0.00	0.00	0.00						
ACCUMULATION ACCUMULATION ALLANCE ENFORMAD ALLANCE ENFORMATION ALLA		BALANCE C/FORWARD	75.049.439.17	0.00	75.049.439.17						
BAANCE SPROWARD 9,444,516.60 0.00 9,44,516.60					.,,						
BALANCE SPROWARD 9,444,516.60 0.00 9,44,516.60					-				-		
ADDITIONS DURING THE YEAR											
ADDITIONS DURING THE YEAR	1 1	BALANCE B/FORWARD	9,444,516.60	0.00	9,444,516.60						
DISPOSAL DURING THE YEAR DO.0				0.00	8 965 397 21						
BALANCE (FORWARD 18,409,913.81 0.00 18,409,913.81			0,505,557.21				 		1		
CARRYNIS AMOUNT:	\vdash						I		+	1	
AS AT 31/1/2020 56,084,041.96 0.00 66,084,041.96 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.0		BALANCE C/FORWARD	18,409,913.81	0.00	18,409,913.81						
AS AT 31/1/2020 56,084,041.96 0.00 66,084,041.96 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.0											
AS AT 31/1/2020 56,084,041.96 0.00 66,084,041.96 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.00 37,778,066.40 0.0		CARRYING AMOUNT:								1	
A S AT 31/12/2020 37,778,066.40 0.00 37,778,066.40	 		66 004 044 05	0.00	66 004 044 06			-	+	1	
The Biological Assets are expected to generate Economic benefit over 5 years.									1		
ACTUAL 2021 ACTUAL 2020			37,778,066.40	0.00	37,778,066.40						
ACTUAL 2021 ACTUAL 2020		The Biological Assets are expected to generate Economic benefit over 5 years.									
N N N N N N N N N N N N N N N N N N N N N			ΔCTUΔI 2021	ΔΟΤΙΙΔΙ 2020					1		
27	\vdash				+				+		
Employee Compensation	\vdash		N N	l N	+				+		
Accrued Salary-EBSU	27	Accrued Expenses			1				1		
Accrued Salary-EBSU		Employee Compensation									
Gratity			0.00	1 121 000 110 62	1				1		
Pension 0.00	\vdash				+				+		
Severance Allowance 0.00											
Severance Allowance 0.00			0.00	0.00							
Sub Total 0.00 1,131,998,119.63 Public Debt Charges 0.00 0.00 Foriegn Loan 0.00 0.00 Salary Ball out 0.00 0.00 Budget Support Facility 0.00 0.00 Health Care Facility 0.00 0.00 Exess Crude 0.00 0.00 CACS (Commercial Agriculture CreditScheme) 0.00 45,088,400.03 Sub Total 0.00 45,088,400.03											
Public Debt Charges					+				+		
Foriegn Loan 0.00			0.00	1,131,998,119.63	1				1		
Foriegn Loan 0.00		Public Debt Charges									
Salary Bail out 0.00 0.0			0.00	0.00							
Budget Support Facility 0.00 0.					+				1		
Health Care Facility	\vdash			0.00	+				+		
Excess Grude 0.00											
Excess Grude 0.00			0.00								
CACS (Commercial Agriculture CreditScheme) 0.00 45,088,400.03				0.00							
Sub Total 0.00 45,088,400.03					+		 	- 	1		
	\vdash						—		+		
Total 0.00 1,177,086,519.66											
		Total	0.00	1.177.086.519.66	1				1	1	
			1 0.00	_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	+				1		
					1	i .	1 1	ı	1	1	1

		NOTES TO TH	E FINANCIAL STATEMENTS	FOR THE YEAR ENDED 31ST L	DECEMBER, 2021					
28	Current Portion of Long Term Borrowings									
	Salary Bail out	5,794,235.20	0.00							
	Excess Crude	89,972,595.59	0.00							
	CACS (Commercial Agriculture CreditScheme)	142,321,504.36	1,216,151,449.12			-				
	Budget Support Budget Support	154,908,117.75	0.00							
	Health Facility Loan	31,884,099.15								
	Sub Total	424,880,552.05	1,216,151,449.12							
	Foriegn Loan	,,,,,	, , , , ,							
\vdash		54,000,003,44	27.462.405.50			+				
	Ebonyi State -HIV/AIDS Programme-IDA	54,088,963.44	27,163,105.58							
	Ebonyi State- Health System Development -IDA	21,935,073.29	21,015,970.22							
1 1	Ebonyi State-Community Based Urban Dev. Project -IDA	95,199,422.96	91,194,650.76							
	Ebonyi State -Universal Basic Education-IDA	30,063,252.76	30,525,829.40							
	Ebonyi State -Community Based Poverty Reduction-IDA	54,643,625.00	52,373,314.64							
	Ebonyi State - Community and Social Dev. Project	25,492,873.92	24,313,362.57							
	Ebonyi State Third National Fadama Dev. Project	36,101,459.33	34,714,659.21							
1 1	Ebonyi State Health System Dev. Project(Addtn Financing)	8,514,542.57	8,120,595.66							
	Ebonyi State-Second HIV/AIDS Program Dev. Project	22,451,118.44	21,465,554.33							
		39,446,348.49	37,678,885.03							
\vdash	Ebonyi State-Nigeria Erosion and Watershed Mgt Project			 	 		-	 		
\vdash	Sub Total	387,936,680.20	348,565,927.40	-	-	-		-		
	Grand Total Of Current Portion Long term Borrowings	812,817,232.25	1,564,717,376.52							
T										
29	Pension and Gratuity (Non Current)	 								
29		+		 	 	 	 	-	 	
\vdash	Pension				1	-			1	
	Gratuity	3,806,746,867.62	3,806,746,867.62							
1 7	Total	3,806,746,867.62	3,806,746,867.62				1			
\perp										
30	Long Term Debt									
	Internal Debt									
	Salary Bail out	3,573,777,334.13	3,651,438,261.00							
	Excess Crude	8,784,814,520.18	9,050,317,542.84							
		4,247,329,454.21	4,361,047,590.01							
	CACS (Commercial Agriculture CreditScheme)									
	MICRO SMALL MEDIUM ENTERPRISE DEVLPT FUND	2,000,000,000.00	2,000,000,000.00							
	Medical Equipment	1,771,079,333.10	2,000,000,000.00							
	Contracts Retention Arrears	202,490,697.73	499,319,470.33							
	Other Judgement Debt	83,327,926.91	83,327,926.91							
		17,265,603,315.38	17,500,292,959.29							
\vdash	Budget Support Support									
	Sub Total	37,928,422,581.64	39,145,743,750.38							
	External Debt									
	Ebonyi State -HIV/AIDS Programme-IDA	991,331,951.49	1,032,903,898.08							
	Ebonyi State- Health System Development -IDA	1,042,380,892.93	1,028,316,184.57							
	Ebonyi State-Community Based Urban Dev. Project -IDA	5,715,291,016.71	5,632,716,481.08							
\vdash	Ebonyi State -Universal Basic Education-IDA	1,075,967,442.70	1,034,654,173.20	-		-	 	 		
\vdash	Ebonyi State -Community Based Poverty Reduction-IDA	1,214,719,372.00	1,243,536,190.08							
	Ebonyi State - Community and Social Dev. Project	1,721,574,461.02	1,626,800,870.44							
	Ebonyi State Third National Fadama Dev. Project	2,142,708,917.27	2,048,919,903.22							
	Ebonyi State Health System Dev. Project(Addtn Financing)	575,003,430.90	550,402,712.58							
	Ebonyi State-Second HIV/AIDS Program Dev. Project	878,046,308.27	754,896,797.85							
\vdash				 	 	+	 	 		
\vdash	Ebonyi State-Nigeria Erosion and Watershed Mgt Project	10,466,854,942.83	9,759,221,756.91							
\vdash	Sub Total	25,823,878,736.12	24,712,368,968.01							
	Grand Total Long Term Debts	63,752,301,317.76	63,858,112,718.39							
	Medical Equipment is a loan in favour of the Ebonyi State Government for Equiping of King David Medical L	Jniversity, Uburu.								
	Contracts Retention Arrears is a balance of retention fees owed to contractors by Ebonyi State Government					1				
\vdash	a balance of Budget support facility at the end of 2021 accounting year. Other Judgement Debts are the Lia			 	 	 		 	 	
\vdash		unities of tile		-	-		-			
\vdash	state government in respect to judgements entered against the state.									
31a	Net Assets/Equity									
	Accumulated Surplus Brought Forward	150,501,015,427.93	101,584,725,901.03							
	Surplus During the Period	32,220,052,668.07	48,916,289,526.90				1			
\vdash										
\vdash	Accumulated Surplus Carried Forward	182,721,068,096.00	150,501,015,427.93		1	-			1	
	Reserves Brought Forward	74,115,127,556.27	79,602,692,084.28							
	Surplus/(Deficit) During the Period	(1,792,569,144.19)	(5,487,564,528.01)							
	Reserves Carried Forward	72,322,558,412.08	74,115,127,556.27							
\vdash	Total Net Assets/ Equity	255,043,626,508.08	224,616,142,984.20	 	 	 		 	 	
\vdash	Total Net Assets/ Equity	255,043,626,508.08	224,010,142,984.20	+	1	-	-	 	1	
\vdash										
31b	Accumulated Reserve									
	Revaluation Reserve	71,229,862,434.90								

		.		E FINANCIAL STATEMENTS	FOR THE YEAR ENDED 31ST DE	CEMBER, 2021						
	Translation Reserve		1,092,695,977.18									
	Reserve for the year ended 31st December, 2021		72,322,558,412.08									
			, , , , , ,									
									1	+	1	
										-	-	
		NCOA CODES RE		ACTUAL 2020								
		NOT	res									
32	Stautory Allocations										1	
	Statutory Allocations from Federation Account	11010101 17A	33,692,029,784.75	30,324,686,631.75								
		11010101 17A	166,995,602.23	928,225,345.16					1	+	+	
	Exchange Rate Gain									-		
	Excess Crude	11010301 17C	0.00	655,387,968.29								
	Forex Equalization	11010302 17D	83,964,015.01	383,915,739.83								
	Excess Bank Charges Refund	11010307 17E	11,781,360.11	339,128,555.93								
	Goods and Valuable Consideration	11010308 17F	0.00	185,001,705.41								
	Non Oil Revenue	11010316 17G	0.00	409,755,378.63								
										+		
	FGN Intervention Fund	11010316 17H	0.00	789,756,212.84						-	-	
	Solid Mineral Revenue	11010316 171	77,862,756.77	88,463,386.50								
	Total		34,032,633,518.87	34,104,320,924.34								
	The difference between this and that transferred to the Staten	nent of Financial Performance is car	used by the relative Receivables									
							1	†	1		1	
22	Chara of Malue Added Tou	11010201					+	+	+	+	1	-
33	Share of Value Added Tax	11010201					1	+	1	-	-	ļ
	January	11010201	1,685,536,884.94	1,073,504,280.49								
	February	11010201	1,533,310,017.14	973,520,361.53								
	March	11010201	1,505,907,519.77	898,582,398.68								
	April	11010201	1,770,693,018.37	1,173,752,960.67								
	May	11010201	1,637,226,015.17	899,678,425.85								
							+	+	1		1	1
$\overline{}$	June	11010201	1,741,273,784.11	997,473,136.09			 	1			-	
	July	11010201	1,481,904,841.89	1,196,553,773.97								
	August	11010201	1,403,244,451.11	1,265,114,506.70								
	September	11010201	1,659,373,896.64	1,401,586,355.63								
	October	11010201	1,559,200,072.30	1,332,351,717.88								
	November	11010201	1,559,095,336.54	1,164,471,896.35								
	December	11010201	1,915,569,326.77	1,440,345,214.80					1	+		
							-			+	+	
	Total	11010201	19,452,335,164.75	13,816,935,028.64								
	The difference between this and that transferred to the Staten	nent of Financial Performance is ca	used by the relative Receivables									
34	Interest Received											
	Fixed Deposit - Office of the Accountant-General			508,985,806.77								
	Fixed Deposit - UBEB			0.00								
				36,478,021.56						+	1	
	Interest - Interest on Long Term Loan Recovery									-	-	
	Interest - Vehicle Loan Recovery			0.00								
	Total			545,463,828.33								
35	Interest Charges paid											
	Bank Overdraft		0.00	91,130,409.90								
	Excess Crude Loan		364,305,146.47	202,593,714.06			1	1				
$\overline{}$							1	1	1			-
$\overline{}$	Salary Bail out Loan		0.00	82,565,225.59			1	+	1	1	-	
	Budget Support Facility		849,667,180.30	427,815,100.22								
	CACS (Commercial Agriculture CreditScheme)		475,221,571.73	571,839,796.66								
	Health Facility		129,193,065.88									
	Foreign Loan		387,936,680.20	185,664,067.63								
	Total		2,206,323,644.58	1,561,608,314.06								
 	1.000	 	2,200,323,044.38	1,301,000,314.00			<u> </u>	 	<u> </u>	1	 	
							1	+	+	1	1	+
36	Short Term Loans Granted											
	Construction Loan to Ebonyi State University		700,000,000.00									
	Housing Loan Granted to the State Govt Officials		0.00	400,000,000.00			1					
	Agric Loan - 13 Local Govt Areas	 	0.00	0.00			1	1				
							1	1	1		1	1
	Total		700,000,000.00	400,000,000.00			1	+	1	1	-	1
37	Proceeds from Long Term Loan Recovery											
	Civil Servant Agric Loans		0.00	142,779,628.63								
	Civil Servants Loans		0.00	769,170,910.48								
			0.00	0.00			†	†	1			
	Ebonyi State Fertilizer Company Ltd						+	+	1		1	-
	Total		0.00	911,950,539.11								
38	PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIP	PMENT										
38.1	Property, Plants and Equipments by Function											
50.1	p						1	1	1	1	1	1

						FOR THE YEAR ENDED 31ST D	ECEIVIBER, 2021					
	Land and Building	320101	18A	23,565,213,279.67	33,335,980,589.88							
	Infrastructure - Water	320102	18B	181,485,032.27	284,716,467.57							
	Infrastructure - Others		18C	20,441,710,528.47	17,450,819,689.72							
-												
	Plants and Machinery	320104	18D	662,157,203.78	2,486,476,367.09							
	Furniture and Fittings	320105	18E	714,169,073.38	448,047,894.93							
	Motor Vehicles	320106	18F	1,765,942,258.53	1,941,618,480.00							
-							-					
	Office & Other Equipment	320107	18G	7,638,414,948.34	4,907,320,447.91							
	Under Construction		18H	0.00	15,605,333,380.84							
	IT Equipment	320108	181	277,639,512.50	84,256,240.00							
		320100	1201							+		
	Total			55,246,731,836.94	76,544,569,557.95							
			1									
38.2	December District Feet Services to be Control	_		-		 				 		
38.2	Property, Plants and Equipments by Sector											
	Administrative	1	1	3,747,565,390.61	12,098,476,950.63							
	Economic	2		31,659,985,154.59	37,029,600,303.87							
	Law and Justice	3		507,880,747.72	135,335,563.08							
	Regional	4		189,959,500.13	0.00							
	Social	5		19,141,341,043.89	26,694,509,012.09							
				., ,. ,	586,647,728.28							
	Contingency Fund	+	+			+				1		
	Total			55,246,731,836.94	76,544,569,557.95							
							-			 		
39	Investment Property - Building		1	+		1	1			1		
29		04867777				 	 	 		1	 	
	Ministry of Agriculture & Natural Resources	21500100100		435,494,361.77	0.00							
	Ministry of Power & Energy	26100300100		31,821,787.80	0.00							
	Ministry of Market Development & Management	26900100100		1,252,009,453.43	0.00					1		
\vdash		20300100100	1				 	-				
	Total			1,719,325,603.00	0.00							
	Investment properties are depreciated and reported separatetly	.	1	I		1	1			1		l
40	Acquisition of Intangible Assets									ļ		
	Research and Development		<u> </u>			<u> </u>				 <u> </u>		
	Office of the SSG.	16100100100		11,925,000.00	0.00							
+		21500100100		202,344,630.00	0.00		 					
\vdash	Ministry of Agriculture & Nat. Resources									 		
	Ministry of Finance & Econ Dev	22000100100		2,501,000.00	0.00					 		
	Ministry of Human Cap Dev & Monitoring	22700100100		119,170,000.00	0.00		1					
—	Ministry of Land &bHousing	26000100100		27,310,733.50	0.00		1	i				
\vdash							-			1		
	Ministry of Solid Minerals	27200100100		0.00	0.00							
	Ministry of Health	52100100100		15,000,000.00	0.00							
	Computer Software			1								
\vdash		+	+ +		6,000,000.00	 				 		
\perp	Ebonyi State Council of Public Procurement			0.00		1						
	Ministry of Human Capital	22700100100) <u> </u>	0.00	2,550,000.00	<u> </u>				 <u> </u>		
	Office of the Accountant General	22000700100		0.00	15,101,750.00							
	Ebonyi State School of Nursing	52110400100		0.00								
		52110400100	<u>'</u>				-					
	Sub Total			378,251,363.50	23,651,750.00							
	Broadcasting Right					1						
	Ebonyi Broadcasting Corporation	12300300100		0.00	1,600,000.00							
		12300300100	+ +			+	+	 		+		
	Sub Total			0.00	1,600,000.00							
	Patents		1			1						
	Ministry of Solid Minerals	27200100100		3.569.000.00	0.00					İ		
+		2,200100100	+	3,569,000.00	0.00		 			 		
\vdash	Sub Total				0.00	 				 		
	Total			381,820,363.50								
												l
	All the Intangible Assets are estimated to have 5 years useful life	1										
\vdash	All the intaligible Assets are estimated to have 3 years useful life	+				 						
			1	1		1	1			1		
41	Acquisition of Biological Assets											
71		+		+		+				 		
\vdash	Floriculture											
1 1	Ministry of Enviroment	53500100100	oj l	44,826,986.05	1,835,703.00	1	1		1	1	1	
	Ministry of Agriculture	21500100100		0.00								
\vdash	Total	21300100100	+	44,826,986.05	1,835,703.00	 				1		
\vdash			+	44,020,300.05	1,033,703.00	 		—		 +		
	The Biological Assets are expected to generate Economic benefit	over 5 years.										
						1						
1	December 1 Company of the Control of	+	+ +			 		-		 		
42	Proceeds from Domestic Loans & Other Borrowings											
	CACS (Commercial Agriculture Credit		<u> </u>	0.00	0.00	<u> </u>				 <u> </u>		
	Scheme)			0.00								
\vdash		+	+ +		2 000 000 000 00	 	 			1		
\vdash	Small and Medium Enterprise Loan			0.00	2,000,000,000.00							
	Bank Overdraft (UBA)			0.00	10,316,771,697.84					 		
	Medical Equipments			0.00	2,000,000,000.00							
	Internal Loan (UBA for Staff Salary)			0.00	0.00							
\vdash		+	+							1		
	Loan from UBA for Market Construction			0.00	0.00					 1		

						FOR THE YEAR ENDED 31ST DI	ECEIVIBER, 2021					
	IDB and AfDB Loan			0.00	0.00							
	Total			0.00	14,316,771,697.84							
43	Repayment of Internal Loans											
	Bank Overdraft (UBA)			0.00	10,316,771,697.84					+		
	Excess Crude Loan			175,530,427.07	67,324,072.69					+		
	Salary Bail out Loan			34,765,411.20	27,123,424.66							
	CACS (Commercial Agriculture CreditScheme)			1,232,636,480.59	1,197,844,793.65							
	Budget Support			79,781,526.16	29,886,438.01							
	Health Care Facility			197,036,567.75								
	Contractors Arrears			296,828,772.60								
	Federal Government Softwares			9,321,595.08								
	Total			2,025,900,780.45	11,638,950,426.85							
44	Repayment of External Loans											
	External Loan			311,201,526.08	248,232,288.78							
	Total			311,201,526.08	248.232.288.78							
				522,202,628.00								
45	Capital Expenditures									+		
										+		
45.1	Capital Expenditures By Function	320101		22 505 242 232 23	33,335,980,589.88							
	Land and Building		18A									
\vdash	Infrastructure - Water	320102	18B		284,716,467.57					-		
	Infrastructure - Others	320103	18C		17,450,819,689.72							
	Plants and Machinery	320104	18D		2,486,476,367.09							
	Furniture and Fittings	320105	18E		448,047,894.93							
	Motor Vehicles	320106	18F		1,941,618,480.00							
	Office & Other Equipment	320107	18G	7,638,414,958.37	4,907,320,447.91							
	Under Construction		18H	0.00	15,605,333,380.84							
	IT Equipment	320108	181	277,639,512.50	84,256,240.00							
	Investment Properties	320109	39		. , ,					1		
	Short Term Loan Granted	320110	45		400.000.000.00							
	Intangible Assets	320111	40		25,251,750.00					1		
\vdash	Biological Assets	320111	40	, ,	1,835,703.00					+		
\vdash	Total	320112	41	57,392,704,799.52	76,971,657,010.95					+		
\vdash	Total			37,392,704,799.32	70,371,037,010.93					+		
\vdash										+		
$\overline{}$							CUIDDI FAAFAITA DV	VARIANCE ON FINAL		1		
						l	SUPPLEMENTARY	VARIANCE ON FINAL				
		NCOA CODES	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021	BUDGET 2021	2021	ACTUAL 2020			
45.2	Capital Expenditure By Sector											
	Administrative	1 1		2,835,930,210.58	3,085,836,177.47		0.00	(249,905,966.89)	12,208,626,950.63			
	Economic	2 1		34,647,354,425.61	36,228,115,039.36	41,916,313,450.48	0.00	(1,580,760,613.75)	37,244,702,053.87			
	Law and Justice	3 1	.9C	507,880,747.72	554,880,747.72	693,200,000.00	0.00	(47,000,000.00)	235,335,563.08			
	Regional	4 1		189,959,500.13	189,959,500.13	176,490,000.00	0.00	0.00	0.00			
	Social	5 1		19,211,579,915.48	19,908,320,144.44		0.00	(696,740,228.96)	26,696,344,715.09	1		
	Total	1		57,392,704,799.52	59,967,111,609.12		0.00		76,385,009,282.67			
	1000			3,,332,,33,32	33,307,111,003.12	7.5,7.57,502,233.43	0.00	(2,57-1,-00,005.00)	. 0,000,000,1202.07			
	1										1	

				NOTES TO TH	IE FINANCIAL STATEMENTS F	OR THE YEAR ENDED 31ST DE	CEMBER, 2021					
	SUPPLEMENTARY NOTES TO THE F	INIANICIAL	CTATEMAENITC	,								
	SUPPLEIVIENTANT NOTES TO THE P		31ATEIVIENTS									
		NCOA CODES		,								
1.0	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)			,								
	(2021		202	n					_
		_	Α	В В		202	.0					+
	MONTH		NET RECEIPT	DEDUCTED AT	TOTAL	NET RECEIPT	DEDUCTED AT	TOTAL				
			'	SOURCE			SOURCE					
			N			N		•				
	ΙΔΝΙΙΔRΥ		2,268,906,635.45	184,781,242.42	2,453,687,877.87	2,417,896,996.55	494,222,202.54	2,912,119,199.09				_
	FEBRUARY		1,923,716,723.31	218,008,772.71	2,141,725,496.02	2,080,202,332.77	491,559,145.91	2,571,761,478.68				+
	MARCH		2,189,406,615.22	217,874,430.22	2,407,281,045.44	2,114,054,800.06	491,901,090.02	2,605,955,890.08				
	APRIL		2,391,528,597.24	217,740,086.48	2,609,268,683.72	1,546,104,593.78	486,164,219.25	2,032,268,813.03				
	MAY		2,325,706,476.39	217,605,743.37	2,543,312,219.76	2,082,860,399.18	209,671,206.47	2,292,531,605.65				
	JUNE		2,902,454,996.47	468,146,348.79	3,370,601,345.26	2,197,351,704.92	210,827,684.30	2,408,179,389.22				
	JULY	_	3,110,003,445.12	468,011,775.81	3,578,015,220.93	2,830,492,967.72	217,223,050.59	3,047,716,018.31				+
	AUGUST		2,625,228,898.48	511,271,788.97	3,136,500,687.45	2,758,812,626.16	256,106,096.83	3,014,918,722.99				
	SEPTEMBER		2,792,164,235.14	511,137,445.73	3,303,301,680.87	1,699,505,031.21	228,652,457.19	1,928,157,488.40				
	OCTOBER		2,595,620,224.73	511,003,102.63	3,106,623,327.36	1,759,506,870.95	229,258,536.38	1,988,765,407.33				
	NOVEMBER		2,263,785,662.61	510,868,759.51	2,774,654,422.12	2,042,965,419.72	232,121,754.05	2,275,087,173.77				
<u> </u>	DECEMBER	+	2,578,804,410.92	538,963,482.78	3,117,767,893.70		232,818,306.40	2,267,062,450.14			$\overline{}$	+
		_				2,034,244,143.74						+
	TOTAL		29,967,326,921.08	4,575,412,979.42	34,542,739,900.50	25,563,997,886.76	3,780,525,749.93	29,344,523,636.69				
				<u> </u>								
	SHARE OF STATUTORY ALLOCATION											1
- 	S. S. S. S. S. S. S. S. S. S. S. S. S. S		<u></u>	t _D	c							+
			L	10							-+	+
	MONTH		Statutory Alloc -			Total 2021	Total 2020					
			Other Agencies	Crude oil A/c	Allocation							
			N	N	N	N	N					
	JANUARY		0.00	0.00	1,533,310,017.14	1,533,310,017.14	1,065,748,266.81					
	FEBRUARY	_	49,310,485.14	0.00	1,505,907,519.77	1,555,218,004.91	1,095,266,219.39					+
	MARCH		17,134,603.19	0.00	1,770,693,018.37	1,787,827,621.56	1,530,121,607.09					
	APRIL		15,691,470.53	0.00	1,637,226,015.17	1,652,917,485.70	1,801,716,054.35					
	MAY		87,215,147.84	0.00	1,741,273,784.11	1,828,488,931.95	1,155,368,315.83					
	JUNE		20,739,661.69	0.00	1,481,904,841.89	1,502,644,503.58	1,757,972,271.35					_
												+
	JULY		13,260,578.11	0.00	1,403,244,451.11	1,416,505,029.22	1,265,114,506.70					
	AUGUST		18,004,702.41	0.00	1,659,373,896.64	1,677,378,599.05	1,401,586,355.63					
	SEPTEMBER		16,743,891.78	0.00	1,559,200,072.30	1,575,943,964.08	2,227,771,704.03					
	OCTOBER		17.406.223.20	0.00	1,559,095,336.54	1,576,501,559.74	1,732,286,198.85					1
	NOVEMBER		25,967,886.03	0.00	1,915,569,326.77	1,941,537,212.80	1,483,494,107.60					-
	DECEMBER											+
			28,655,695.90	0.00	1,877,690,395.74	1,906,346,091.64	1,744,665,969.13					
	TOTAL		310,130,345.82	0.00	19,644,488,675.55	19,954,619,021.37	18,261,111,576.76					
			'	,								
С	Statutory Alloc - Other Agencies			,								
			 									+
			Surbanas Bata Cala		Farmer Banda Channer	Coods on division bits		FON Intermedianel				
			Exchange Rate Gain	,	Excess Bank Charges	Goods and Valuable		FGN International				
			Alloc.	Forex Equalization	Refund	Consideration	None Oil Revenue	Fund	Solid Mineral Revenue	TOTAL		
			N	N	N	N	N	N	N	₩		
	January		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1
	February		0.00	46,136,635.56	3,173,849.58	0.00	2.00	3.00	2.00	49,310,485.14	$\overline{}$	1
	March			40,130,033.30	3,173,043.38	0.00				17,134,603.19	$\overline{}$	+
			17,134,603.19					<u> </u>				+
	April		12,239,723.62	0.00	3,451,746.91	0.00	0.00	0.00	0.00	15,691,470.53		
	May		9,352,391.07	0.00	0.00	0.00	0.00	0.00	77,862,756.77	87,215,147.84		
	June		20,739,661.69	0.00	0.00	0.00	0.00	0.00	0.00	20,739,661.69		
	July		13,260,578.11	0.00	0.00	0.00	0.00	0.00	0.00	13,260,578.11		T
<u> </u>	August		15,535,113.30			0.00	0.00	0.00	0.00	18,004,702.41		+
											$\overline{}$	+
	September		16,743,891.78		0.00	0.00	0.00	0.00	0.00	16,743,891.78		+
	October		17,406,223.20		0.00	0.00	0.00	0.00	0.00	17,406,223.20		
	November		23,281,711.52	0.00	2,686,174.51	0.00	0.00	0.00	0.00	25,967,886.03		<u> </u>
	December		28,655,695.90	0.00	0.00	0.00	0.00	0.00	0.00	28,655,695.90		
	Total		174,349,593.38	46,136,635.56	11,781,360.11	0.00	0.00	0.00	77,862,756.77	310,130,345.82		
				-0,250,053.30	,, 01,500.11	5.00	5.00	3.00	,002,750.77	,,-	$\overline{}$	+
			+		ORIGINAL BUDGET	CUIDDI FRASSITA DV	VADIANCE ON SINCE	 			-	+
1			'	1 '		SUPPLEMENTARY	VARIANCE ON FINAL	1				
			ACTUAL 2021	FINAL BUDGET 2021	2021	BUDGET 2021	BUDGET 2021	ACTUAL 2020				
1.1	GOVERNMENT SHARE OF FAAC (STATUTORY		H	N	N	N	N	N				
	REVENUE)											
	Statutory Allocation	11010001	34,542,739,900.50	31,500,000,000.00	35,000,000,000.00	0.00	3,042,739,900.50	29,344,523,636.69			-	+
												+
	Exchange Rate Difference Gain	11010013		120,000,000.00	1,000,000,000.00	0.00	54,349,593.38	942,907,616.80				
1	Excess Crude Allocation	11010003	0.00	80,000,000.00	200,000,000.00	0.00	(80,000,000.00)	655,387,968.29				
												1
	Forex Equalization	11010003	46,136,635.56	0.00	0.00	0.00	46,136,635.56	421,743,119.28				
	Forex Equalization											+
		11010003 11010003 11010003	11,781,360.11	0.00	500,000,000.00	0.00 0.00 0.00	46,136,635.56 11,781,360.11 0.00	421,743,119.28 339,128,555.93 185,001,705.41				

					FINANCIAL STATEMENTS FOR							
	Non Oil Revenue	11010003	0.00	1,900,000,000.00	100,000,000.00	0.00	(1,900,000,000.00)	409,755,378.63				
	FGN International Fund		0.00	0.00	0.00	0.00	0.00	789,756,212.84				
	Augmented Fund Distribution	11010005	0.00	0.00	100,000,000.00	0.00	0.00	0.00				
	Solid Mineral Revenue	11010003	77,862,756.77	0.00	0.00	0.00	77,862,756.77	88,463,386.50				
	NNPC Refund	11010006	0.00	13,000,000.00	100,000,000.00	0.00	(13.000.000.00)	0.00				
						0.00	(-,,,	0.00				
	Share from LNG Federation account	11010003	0.00	0.00	0.00		0.00					
	Share of Value Added Tax Allocation	110102	19,644,488,675.55	18,000,000,000.00	14,000,000,000.00	0.00	1,644,488,675.55	14,428,967,633.08				
	Total		54,497,358,921.87	51,613,000,000.00	51,000,000,000.00	0.00	2,884,358,921.87	47,605,635,213.45				
9	Salaries and Wages by Sector and Administrative Classification											
9.1	Personnel Cost Transfer to Statement of Cash Flow											
5.1		1										
A	ADMINISTRATION SECTOR	1										
	Department Economic Affairs	11101600100	10,116,793.20	10,167,147.07	8,769,718.00	0.00	50,353.87	8,003,287.49				
	Department of Admin. & General Services	11118400100	8,351,553.61	8,431,963.73	9,511,700.00	0.00	80,410.12	8,791,527.15				
	Department of Attitudinal Change	1102100300	0.00	0.00	0.00	0.00	0.00	0.00				_ '
	Department of Executive Council Matters	11101500100	3,356,505.90	3,400,656.87	3,683,468.00	0.00	44,150.97	4,488,358.00				
	Department of General Services	11101700100	37,761,217.32	38,483,405.27	34,600,000.00	0.00	722,187.95	38,498,433.96				
						0.00						
	Department of Information and Comm. Technology	12300200100	0.00	0.00	0.00		0.00	0.00				
	Department of Political Affairs	11101400100	4,172,235.65	4,215,768.54	4,509,835.60	0.00	43,532.89	3,053,224.00				
	Department of Religion and Welfare Matters	1400100200	0.00	0.00	0.00	0.00	0.00	0.00				
	Office of the Deputy Governor's Office	11100100200	39,431,594.82	39,431,594.82	50,300,000.00		0.00	39,909,032.32				
	Ebonyi Business Environment Agency	1102100400	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi State Broadcasting Coorpation (EBBC)	12300300100	143,166,358.62	143,716,880.12	163.848.805.82	0.00	550,521.50	145,291,286.59				_
					,,	0.00			+			
	Ebonyi State House of Assembly	11200300100	362,847,920.65	362,847,920.65	378,500,000.00		0.00	370,775,636.56				
	Ebonyi State House of Assemnly Service Commission	11200400100	252,369,372.45	252,369,372.45	276,620,623.00	0.00	0.00	188,279,299.00				
	Ebonyi State Independent Electoral Commission	14800100100	79,780,048.11	79,780,048.11	98,458,513.90	0.00	0.00	84,016,149.00				
	Ebonyi State Newspaper and Publising Corporation	12305500100	29,937,472.38	30,083,949.48	34,000,000.00	0.00	146,477.10	33,911,835.79				
	Establishment, Pension & Managemnet Service	11104500100	6,407,545.71	6,529,817.48	14,658,000.00	0.00	122,271.77	10,767,740.02				
		12301300100	8,856,161.95	8,856,161.95	10,332,405.00	0.00	0.00	9,446,642.73		 		
	Government Printing Press and Stationery											
	Liaison Office - Aba/Port Harcourt	11102100200	0.00	0.00	0.00	0.00	0.00	0.00				
	Liaison Office - Abuja	11102100200	15,976,847.20	15,976,847.20	19,926,992.00	0.00	0.00	17,989,036.85				
	Liaison Office - Enugu/Anmbara	11102100100	0.00	0.00	0.00	0.00	0.00	0.00				
	Liaison Office - Lagos	11102100100	10,316,114.35	10,316,114.35	19,070,924.00	0.00	0.00	9,421,226.43				
	Local Government Service Commission	14700100200	29,611,045.39	29,611,045.39	30,000,000.00	0.00	0.00	28,303,864.66				
											-	
	Ministry of Econ.Empowerment & Job Creation	11102000100	0.00	0.00	0.00	0.00	0.00	0.00				
	Ministry of Grantand Donor Agency	11100700100	10,458,335.31	12,983,901.88	15,865,500.00	0.00	2,525,566.57	17,118,394.86				
	Ministry of Human Capital Development and Monitoring	11102000100	0.00	0.00	0.00	0.00	0.00	23,377,861.97				
	Ministry of Information and State Orientation	12300100100	40,893,527.40	42,639,277.64	46,500,000.00	0.00	1,745,750.24	43,336,782.68				
	Ministry of Internal Security and Border Peace	11100400100	23,345,194.47	23,345,194.47	24,300,000.00	0.00	0.00	23,083,018.76				
	Off. Of Snr. Speical Asst. to the Governor on Internal Sec.	11100300100	0.00	0.00	0.00	0.00	0.00	0.00				+
	-										-	
	Office of the Auditor General - Local Government	14000100200	64,661,039.93	64,661,039.93	67,199,009.24	0.00	0.00	67,869,938.41				
	Office of Auditor General - State	14000100100	99,556,191.37	109,935,602.41	121,800,000.00	0.00	10,379,411.04	114,457,520.33				
	State Audit Service Commissi	14000300100	0.00	11,780,566.09	47,122,264.35		11,780,566.09					_ '
	Office of the Executive Governor	11100100100	541,722,414.48	553,107,310.28	651,000,000.00	0.00	11,384,895.80	541,722,414.48				
	Office of the Head of	12500100100	12,418,727.01	12,418,727.01	14,968,200.00	0.00	0.00	14,167,396.18				
	Office of the Secretary to the State Government	11101300100	39,782,441.21	39,782,441.21	73,146,005.00	0.00	0.00	49,925,014.93				
	Public Service Manpower Development	11103400100	16,561,460.72	17,665,776.77	19,800,000.00	0.00	1,104,316.05	17,427,903.15				_
	SA on Small and Medium Scale Enterprise	11102000200	0.00	0.00	0.00	0.00	0.00	0.00				
	State Civil Service Commission	14700100100	39,414,421.66	39,621,752.29	50,175,294.15	0.00	207,330.63	36,157,733.03				
	State Council on Public Procurment	11101000100	0.00	0.00	0.00	0.00	0.00	0.00				
<u> </u>	State Emergency Management Agency (SEMA)	11100800100	16,191,506.33	16,191,506.33	23,800,000.00	0.00	0.00	18,806,661.21			-	_
	Sustainable Development Goal	1118500100	0.00	0.00	0.00	0.00	0.00	0.00				
	Women Development Centre	11102100300	0.00	0.00	0.00	0.00	0.00	27,192,813.86				
	TOTAL ADMINISTRATIVE SECTOR		1,947,464,047.20	1,988,351,789.79	2,312,467,258.06	0.00	40,887,742.59	2,095,638,365.75				
В	ECONOMIC SECTOR	2										
- I ^s		21510200100	79,714,384.23	106,985,297.76	85,922,341.84	0.00	27,270,913.53	83,340,161.36	 			
	EBADEP								 			
	Ebonyi Building Materal Limited	22205600100	3,927,988.80	3,927,988.80	3,883,200.00	0.00	0.00	4,039,484.97				
	Ebonyi Hotels Abakaliki	23605200300	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi Hotels Afikpo	23605200200	0.00	0.00	0.00	0.00	0.00	0.00				
	EBONYI STATE AGRICULTURAL LAND DEV. AUTH. BOARD	21511000400	12,751,805.25	12,751,805.25	30,542,395.00	0.00	(0.00)	9,617,476.20				
	Ebonyi State Co-Ordinating Unit (EB-SOCU)	23800200100	0.00	0.00	0.00	0.00	0.00	0.00				_
- 												\dashv
	Ebonyi State Council for Arts and Culture	23600400100	35,743,648.40	35,783,443.91	43,663,789.90	0.00	39,795.51	37,872,822.70				
	Ebonyi State Fertilizer and Chemical Company Limited	21511000200	34,087,625.46	39,204,981.28	98,551,548.93	0.00	5,117,355.82	58,812,677.33				
	Ebonyi State Housing Development Corporation	25301000100	6,110,130.18	6,233,302.56	5,022,000.00	0.00	123,172.38	6,218,409.36				
	Ebonyi State Investment and Property Company	22001200100	7,821,134.10	7,824,932.40	10,450,000.00	0.00	3,798.30	9,680,631.06				
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	20,892,574.56	20,892,574.56	22,000,000.00	0.00	0.00	19,804,768.27				
					0.00				+		$\overline{}$	_
	Ebonyi State Tourism Board	23605200100	0.00	0.00		0.00	0.00	0.00				_
	Ebonyi Transport Service (EBORTRANS)	22905300100	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi Vocational Agric Training Insitute (E-Vati)	21511000300	0.00	0.00	12,000,000.00	0.00	0.00	0.00				
	EBRUWASSA	23405400200	12,837,424.87	12,895,721.52	13,503,000.00	0.00	58,296.65	13,236,572.52				

					FINANCIAL STATEMENTS FOR						
	Fiscal Responsibility Commission	22001300100	17,472,271.55	20,785,286.07	36,650,000.00	0.00	3,313,014.52	29,209,799.13			
	Ministry of Rice Mill Development	21600100100	6,911,799.35	7,753,368.07	19,878,342.00	0.00	841,568.72				
	Internal Revenue Board	22000800200	119,425,523.73	125,009,310.32	156,179,537.72	0.00	5,583,786.59	143,291,465.87			
	Ministry of Project Mionitoring and Evaluation	26500100100	12,486,294.17	12,486,294.17	16,633,683.56	0.00	0.00	14.868.686.44			_
		21500100100	258,115,408.57	344,792,511.84	256,187,037.68	0.00	86,677,103.27	270,961,084.66			
	Ministry of Agriculture and Natural Resource								+		+
	Ministry of Budget, Planning, Research and Monitoring	23800100100	0.00	0.00	0.00	0.00	0.00	22,202,095.76			
1	Ministry of Commcerce and Industry	22200100100	40,696,046.64	40,727,634.72	51,500,000.00	0.00	31,588.08	42,078,178.08			
	Ministry of Culture and Tourism	23600100100	30,664,511.41	30,664,511.41	45,626,797.56	0.00	(0.00)	35,307,992.99			
	Ministry of Finance & Economic Development	22000100100	410,606,637.13	527,895,890.43	1,166,511,112.06	0.00	117,289,253.30	570,098,254.96			_
			32.940.405.28		40.400.000.00						
	Ministry of Housing and Urban Development	26601000100		32,940,405.28		0.00	(0.00)	33,841,723.50			
	Ministry of Infrastructural Dev. for Concession	23400500100	10,826,593.86	11,914,815.88	23,293,756.16	0.00	1,088,222.02	13,471,923.70			
	Ministry of Investment	22001300100	230,000.00	230,000.00	7,000,000.00	0.00	0.00	0.00			
	Ministry of Lands & Survey	26000100100	30,985,785.19	32,450,857.37	46,664,052.34	0.00	1,465,072.18	39,627,538.33			
							546,828,11		 		
	Ministry of Power and Energy	26100100100	80,481,588.08	81,028,416.19	84,500,000.00	0.00	,	88,421,069.46			
	Ministry of Soild Mineral Production	23305100100	15,689,070.61	16,353,423.07	21,891,750.00	0.00	664,352.46	19,414,223.36			
1	Ministry of Special Project (MSP)	23400400200	6,694,473.90	8,925,965.20	31,165,822.00	0.00	2,231,491.30	16,048,091.47			
	Ministry of Water Resources	26100100100	74,146,795.97	74,146,795.97	87,000,000.00	0.00	0.00	83,158,243.79			
			53,587,504.87	53,587,504.87	74,918,563.56						
	Ministry of Works and Transport	23400100100				0.00	0.00	54,373,067.90			
	Office of the Accountant General	22000700100	55,533,415.63	55,533,415.63	55,500,000.00	0.00	0.00	48,344,424.05			
	Office of the Surveyor-General	26000200100	27,277,321.52	27,277,321.52	32,458,390.00	0.00	0.00	26,904,980.22			
	Revenue Appeal Commission	22000800100	19,130,544.71	23,501,547.31	39,211,000,00	0.00	4,371,002.60	38,819,857.33			
		22700100100	19,697,418.76	19,715,752.09	23,139,838.94	0.00	18,333.33	0.00			$\overline{}$
	Ministry of Human Capital Development and Monitoring										
	Ebonyi State Land Information System	26000300100	0.00	3,000,000.00	15,593,333.00	0.00	3,000,000.00	0.00			
	Ministry of Business Development	26800100100	8,194,560.45	9,166,616.60	21,122,753.00	0.00	972,056.15	0.00			
	Ministry of Market Development and Management	26900100100	11,219,098.15	11,219,098.15	18,929,223.56		(0.00)	0.00			
	TOTAL ECONOMIC SECTOR		1,556,899,785.38	1,817,606,790.18	2,697,493,268.81	0.00	260,707,004.80	1,833,065,704.77			$\overline{}$
	TOTAL ECONOMIC SECTOR		1,000,099,/85.38	1,01/,000,/90.18	2,037,433,208.81	0.00	200,707,004.80	1,033,065,704.77			
c	LAW AND JUSTICE SECTOR	3	T		T						
	Customary Court of Appeal	32605200100	203,442,518.79	203,442,518.79	221,000,000.00	0.00	0.00	215,286,330.69			
	EBONYI STATE LAW REVIEW AND REFORM COMMISSION	32605300100	0.00	0.00	0.00	0.00	0.00	1,560,000.00	<u> </u>		
	Judicial High Court	32605100100	370,884,760.20	377,873,235.39	370,000,000.00	0.00	6,988,475.19	364,856,622.70			
1	Judicial Service Commission	31801100100	35,596,914.15	35,596,914.15	36,240,450.00	0.00	0.00	36,042,081.96			1
	Ministry of Justice	32600100100	54,525,631.55	67,757,021.21	73,996,623.00	0.00	13,231,389.66	68,120,658.11			
	TOTAL LAW AND JUSTICE SECTOR	32000100100	664,449,824.69	684,669,689.54	701,237,073.00	0.00	20,219,864.85	685,865,693.46	1		
			004,449,824.09	064,009,069.54	701,237,073.00	0.00	20,219,604.65	085,805,095.40	+		
D	REGIONAL SECTOR	4									
1	Abakaliki Capital Territory Development Board	45100100100	38,541,898.37	42,595,248.88	58,500,000.00	0.00	4,053,350.51	55,337,958.58			
	TOTAL REGIONAL SECTOR		38,541,898.37	42,595,248.88	58,500,000.00	0.00	4,053,350.51	55,337,958.58			
			0.00	0.00	0.00	0.00	0.00	55,553,555355	+		
			0.00	0.00	0.00	0.00	0.00		+		
E	SOCIAL SECTOR	5									
1	Agency for Mass Literacy	51705600100	1,984,695.30	2,091,243.00	3,080,000.00	0.00	106,547.70	3,498,553.80			
	Ebonyi State College of Education Ikwo	51701900100	600,000,000.00	600,000,000.00	600,000,000.00	0.00	0.00	600,000,000.00			
	Ebonyi State Health Insurance Agency	52110300300	7,763,025.70	7,975,878.60	14,600,000.00	0.00	212,852.90	7,543,812.60			
											+
	Ebonyi State Hospital Management Board	52100300100	589,560,839.82	591,768,258.73	644,780,000.00	0.00	2,207,418.91	618,789,468.35			
1	Ebonyi State Library Board	51700800100	25,562,710.14	27,886,592.88	23,911,000.00	0.00	2,323,882.74	28,652,657.59			
	Ebonyi State Sport Council	53900100100	17,716,269.39	19,711,026.20	22,400,000.00	0.00	1,994,756.81	20,383,673.27			
	Ebonyi State University	51702100100	4,657,346,542.36	4,657,346,542.36	4,693,138,403.20	0.00	(0.00)	2,757,868,477.07			
+	, ,	51700900100	20,296,383.27	21,279,266.47	33,448,092.80	0.00	982,883.20	2,.3.,000,77.07	 	+	
	Women Development Centre										
	Ebonyi State Vocational College	51702000200	0.00	0.00	25,540,000.00	0.00	0.00	0.00			
	Examination Development Centre	51700900100	3,781,308.30	3,781,308.30	3,850,000.00	0.00	0.00	2,914,870.15			
	King David Gifted Children Academy	51703000100	10,000,000.00	13,333,333.33	25,350,000.00	0.00	3,333,333.33	0.00			
		55100200100	0.00	0.00	43,458,573.00	0.00		0.00			
	Local Government Staff Pension Board						0.00				
	Min. of Local Govt, Chieftaincy Matters & Rural Dev.	55100100100	36,161,218.36	36,161,218.36	45,580,000.00	0.00	0.00	38,279,255.08			
	Ministry of Education	51700100100	58,512,181.57	58,847,471.63	78,293,758.00	0.00	335,290.06	68,195,248.79			
	Ministry of Environment	53500100100	72,705,251.90	72,705,251.90	90,000,000.00	0.00	0.00	76,509,796.69			
	Ministry of Health (Covid - 19)	52100100100	209,258,098.86	209,942,136.17	217,743,508.00	0.00	684,037.31	223,422,913.09			
-											
	Ministry of Women Affairs	51400100100	70,420,575.36	70,420,575.36	87,152,928.16	0.00	0.00	72,598,173.13			
	Ministry of Youth Development and Sports	51300100100	27,427,190.19	27,427,190.19	36,400,000.00	0.00	0.00	32,073,408.35			
	School of Health Tech.Ngbo	21001000200	95,143,859.86	95,358,639.23	137,846,593.25	0.00	214,779.37	94,505,736.16			
	School of Nursing and Midwifery Uburu	52100500100	0.00	0.00	28,288,000.00	0.00	0.00	0.00			
	Secondary Education Board	51705100100	2,143,594,010.78	2,230,348,921.63	3,638,521,133.76	0.00	86,754,910.85	2,757,426,137.64			$\overline{}$
	,										
	Senior Speical Assistant on Higher Educatoin	51703000100	0.00	0.00	0.00	0.00	0.00	0.00			
	Senior Speical Assistant on Private Sch.	51703000200	0.00	0.00	0.00	0.00	0.00	0.00			
	State Pension Mgt Board	55100200100	0.00	0.00	0.00	0.00	0.00	0.00			
		51705600100	10,250,214.45	10,508,472.80	13,200,000.00	0.00	258,258.35	11,069,069.70			
	State Scholarship Board								<u> </u>		
	SUBE Board	51700300100	156,136,834.31	161,139,432.37	173,598,123.29	0.00	5,002,598.06	171,323,691.05			
	TOTAL SOCIAL SECTOR		8,813,621,209.91	8,918,032,759.51	10,680,180,113.46	0.00	104,411,549.60	7,585,054,942.51			
	GRAND TOTAL - SALARIES AND WAGES		13,020,976,765.55	13,451,256,277.90	16,449,877,713.33	0.00	430,279,512.35	12,254,962,665.07			
			.,,,	.,,,	., .,,.		., .,	, . ,,			
10	Contain and Char			-					 		
10	Social Benefits										
10.1	Social Benefits Transfer to Statement of Cash Flow										
	Pension		1,869,991,372.21	1,864,136,343.65	2,000,000,000.00	0.00	(5,855,028.56)				

					E FINANCIAL STATEMENTS FO								
	Gratuity			0.00	1,090,858,484.46	0.00	0.00						
	Death Benefits		712,801.65	3,816,520.27	10,000,000.00	0.00	3,103,718.62						
	Total Transfer to Statement of Cash Flow		1,870,704,173.86	1,867,952,863.92	3,100,858,484.46	0.00	(2,751,309.94)						
10.2	Social Benefits Transfer to Statement of Fin Performance												
	Pension		1,869,991,372.21	1,864,136,343.65	2,000,000,000.00	0.00	(5,855,028.56)						
	Gratuity		77-	0.00	1.090.858.484.46	0.00	0.00						
	Death Benefits		712,801.65	3,816,520.27	10,000,000.00	0.00	3,103,718.62						+
	Total Transfer to Statement of Fin Performance		1,870,704,173.86	1,867,952,863.92	3,100,858,484.46	0.00	(2,751,309.94)						
-	Total transfer to Statement of Fill Performance		1,870,704,173.80	1,807,532,803.52	3,100,638,484.40	0.00	(2,731,303.34)						+
					ODICINIAL BUIDCET	CUIDDI FRAFRITA DV	VADIANCE ON FINAL						+
					ORIGINAL BUDGET	SUPPLEMENTARY	VARIANCE ON FINAL						
			ACTUAL 2021	FINAL BUDGET 2021	2021	BUDGET 2021	BUDGET 2021	ACTUAL 2020					
			N	N	N	N	N	Ħ					
11	Overhead Costs												
11.1	Overhead Costs by Function												
	A Traveling and Transports - General												
	Admin. and General Service	11118400100		60,000.00	50,000.00	0.00	60,000.00	50,000.00					
	Agency for Mass Literacy	51701000100	28,000.00	28,000.00	50,000,00	0.00	0.00						1
	Board of Internal Revenue	22000800100	7,873,000.00	7,873,000.00	3,000,000.00	0.00	0.00	6,560,830.00					
	Abakaliki Capital Development Board	46300100100	1,730,000.00	1.840.000.00	1,500,000.00	0.00	110,000.00	0,500,050.00			+		+
\vdash		31805200100	4,450,000.00	4,450,000.00	3,200,000.00	0.00	0.00	4,263,000.00				+	
\vdash	Customary Court of Appeal		4,450,000.00 50.000.00	4,450,000.00	100,000.00			4,263,000.00			+		+
\vdash	Political and Social Services Department (PSSD)	16100700100	,			0.00	0.00					+	+
\vdash	Department of Admin. & General Services	16100500100	55,000.00	55,000.00	0.00	0.00	0.00		-		+		
\vdash	Department of Attitudinal Change	46300100100	0.00	0.00	0.00	0.00	0.00						
	Department of Eco. Emp. & Poverty All.	46300100100	0.00	0.00	0.00	0.00	0.00	0.00					
	Department of Economic Affairs	16100200100	40,000.00	273,333.33	690,000.00	0.00	233,333.33	50,000.00					
	Department of Executive Council Matters (EXCO)	16100300100	50,000.00	533,333.34	950,000.00	0.00	483,333.34	55,000.00					
	Department of ICT	16100300100	0.00	0.00	0.00	0.00	0.00						
	Department of Operation and Co-ordinating Unit	16100300100	0.00	0.00	0.00	0.00	0.00						
	Department of Political Affairs	16100300100	0.00	0.00	0.00	0.00	0.00	0.00					
	Ebonyi Agric Devlpmnt Program (EBADEP)	21510200100	0.00	0.00	30,000.00	0.00	0.00	0.00					
—	Ebonyi Building Materal Limited	22200400100	0.00	0.00	0.00	0.00	0.00						
		22200400100	0.00	0.00	0.00	0.00	0.00						
\vdash	Ebonyi Business Environment Agency												+
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	200,000.00	0.00	0.00						
	Ebonyi Investment & Property Devlpmnt Co.	27300300100	130,000.00	173,333.33	0.00	0.00	43,333.33						
	Ebonyi State Broadcasting Coorpation (EBBC)	12300300100	0.00	0.00	0.00	0.00	0.00						
	Ebonyi State College of Education	51701900100	223,000.00	297,333.33	13,000,000.00	0.00	74,333.33	2,403,870.00					
	Ebonyi State Council for Arts and Culture	23600400100	20,000.00	25,333.33	80,000.00	0.00	5,333.33						
	Ebonyi State Council on Public Procurement	23600400100	25,000.00	25,333.33	200,000.00	0.00	333.33	21,000.00					
	Ebonyi State Emergency Management Agency	11100800100	0.00	800,000.00	1,860,000.00	0.00	800,000.00						
	Ebonyi State Fertilizer & Chemical Company	21511000100	0.00	0.00	0.00	0.00	0.00	0.00					
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	0.00						
	Ebonyi State House of Assembly	11200300100	47,510,900.00	49,700,000.00	25,000,000.00	0.00	2,189,100.00	33,210,000.00					+
	Ebonyi State House of Assembly Service Commission	11200400100	400.000.00	400,000,00	1,000,000.00	0.00	0.00	200,000.00					+
-		26202000100	0.00	0.00	0.00	0.00	0.00	200,000.00				+	
-	Ebonyi State Housing Devlpmnt Corporation							200 000 00					+
\vdash	Ebonyi State Independent Electoral Commission	14800100100	245,200.00	245,200.00	200,000.00	0.00	0.00	360,000.00				+	+
\vdash	Ebonyi State Library Board	51700800100	25,000.00	26,666.67	100,000.00	0.00	1,666.67						
	Ebonyi State Newspaper and Publising Corporation	12305500100	0.00	0.00	300,000.00	0.00	0.00				1		
$oxed{oxed}$	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Scholarship Board	51705600100	0.00	0.00	20,000.00	0.00	0.00	30,000.00					
\Box	Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	0.00	1,401,000.00					
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00	2,085,000.00					
	Ebonyi State Transport Service	52110400100	0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	0.00						
\vdash	Ebonyi State University	51702100100	47,639,195.10	47,639,195.10	28,736,350.00	0.00	0.00	904,391,950.00				1	
\vdash	Ebonyi State Vocational Agric. Training Institute	21500100400	0.00	0.00	600,000.00	0.00	0.00	22.,052,550.00			1	+	+
\vdash		51702622500	0.00	0.00	1.000.000.00	0.00	0.00				+	+	+
\vdash	Ebonyi State Vocational College		0.00	0.00	2,000,000.00	0.00	0.00						+
\vdash	Ebonyi State Committee on Food and Nutrition	52110400100											
\vdash	EBRUWASSA	25210300100	0.00	0.00	0.00	0.00	0.00				+		+
\vdash	Establishment, Pension & Managemnet Service	12500500100	0.00	0.00	0.00	0.00	0.00						
oxdot	Examination Development Centre	51700900100		6,666.67	0.00	0.00	6,666.67						
	Fiscal Responsibility Commission	25000100100	150,000.00	200,000.00	2,000,000.00	0.00	50,000.00	0.00					
	Government Printing Press	12301300100		190,506.67	300,000.00	0.00	190,506.67	0.00					
	High Court of Justice	31805100100	5,752,000.00	6,221,333.33	4,800,000.00	0.00	469,333.33	5,678,000.00					
	Judicial Service Commission	31801100100	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00					
	King David Gifted Children Academy	51702622400	0.00	0.00	1,000,000.00	0.00	0.00						
	Liaison Office - Aba/Harcourt	16102100200	0.00	0.00	0.00	0.00	0.00					1	
\vdash	Liason office Abuja	16102100200	200,000.00	200,000.00	200,000.00	0.00	0.00	170,000.00				+	+
\vdash	Liason office Lagos	16102100200	795,000.00	820,000.00	800,000.00	0.00	25,000.00	630,000.00			+	+	+
\vdash		14700200100	0.00		0.00	0.00		030,000.00					+
ш	Local Government Service Commission	14/00200100	0.00	0.00	0.00	0.00	0.00		L	l			

						THE YEAR ENDED 31ST DECE						
	Local Government Staff Pension Board	55100200100	0.00	0.00	240,000.00	0.00	0.00					
	Ministry of Inter Governmental Affairs		540,000.00	540,000.00	300,000.00		0.00					
		27300100100	78,000.00	78,000.00	0.00	0.00	0.00					-
	Ministry of Investment											
	Ministry of Agriculture and Natural Resources	21500100100	370,000.00	426,666.67	300,000.00	0.00	56,666.67	715,000.00				
	Ministry of Budget & Planning		299,500.00	399,333.33	300,000.00	0.00	99,833.33	823,700.00				
	Ministry of Business Development	26800100100	183,350.00	244,466.67	500,000.00	0.00	61,116.67	516,020.00				
	Ministry of Commerce and Industry	22200100100	329,000.00	412,000.00	350,000.00	0.00	83,000.00	465,000.00				
	Ministry of Market Development	26900100100	282,000.00	282,000.00	500,000.00	0.00	0.00					1
	Ministry of Culture and Tourism	23600100100	250,000.00	250,000.00	200,000.00	0.00	0.00	230,000.00				
		51700100100	803,570.00	803.570.00	1.000.000.00	0.00	0.00	860.000.00				
	Ministry of Education			,.	,,							
	Ministry of Enviroment	53500100100	160,000.00	160,000.00	300,000.00	0.00	0.00	196,350.00				
	Ministry of Finance and Economic Development	22000100100	5,786,735.00	5,786,735.00	10,000,000.00	0.00	0.00	26,160,700.00				
	Ministry of Grant and Donor Agencies	16500100100	0.00	0.00	300.000.00	0.00	0.00	-,,				
					,				-			
	Ministry of Health	52100100100	1,596,000.00	2,128,000.00	500,000.00	0.00	532,000.00	0.00				
	Ministry of Housing & Urban Development	26200100100	140,000.00	140,000.00	200,000.00	0.00	0.00	110,000.00				
	Ministry of Human Capital	22700100100	2,357,000.00	2,982,666.67	2,000,000.00	0.00	625,666.67	1,166,000.00				
		12300100100	180,000,00	180,000,00	300.000.00	0.00		299,500.00				
	Ministry of Information and State Orientation			,			0.00					
	Ministry of Infrastructure	26700100100	30,000.00	30,000.00	100,000.00	0.00	0.00	55,000.00				1
	Ministry of Internal Security	16400100100	0.00	200,000.00	500,000.00	0.00	200,000.00	120,000.00				
												
	Ministry of Justice	32600100100	2,370,000.00	2,370,000.00	2,500,000.00	0.00	0.00	2,594,000.00				
	Ministry of Land & Survey	26000100100	320,000.00	320,000.00	400,000.00	0.00	0.00	267,000.00				
	Ministry of Local Government and Chieftaincy Matters	55100100100	168,000.00	168,000.00	300,000.00	0.00	0.00	0.00				
	Ministry of Power	26100300100	500,000.00	500,000.00	700,000.00	0.00	0.00	487.400.00				
			200,000.00	,	,							-+
	Ministry of Project Monitoring	26600100100		200,000.00	200,000.00	0.00	0.00	237,000.00				
	Ministry of Rice Mill Development	21600100100	539,900.00	539,900.00	600,000.00	0.00	0.00	60,000.00				
	Ministry of Solid Minerals	27200100100	1,232,400.00	1,232,400.00	1,500,000.00	0.00	0.00	1,523,000.00				
		26500100100	50,000.00	66,666.67	200,000.00	0.00	16,666.67	60,000.00				
	Ministry of Special Project											
	Ministry of Water Resouces	25200100100	220,000.00	293,333.33	1,500,000.00	0.00	73,333.33	1,797,800.00				
	Ministry of Women Affairs and Social Development	51400100100	524,000.00	698,666.67	500,000.00	0.00	174,666.67	111,100.00				
		23400100100	37,350.00	37,350.00	100.000.00	0.00	0.00	276,000.00				-
	Ministry of Works and Transports				,							
	Ministry of Youth and Sports	53900100100	193,025.00	240,000.00	300,000.00	0.00	46,975.00	15,093,290.00				
	Office of Auditor General - Local Government	14000200100	0.00	0.00	0.00	0.00	0.00					
	Office of the Accountant General	22000700100	2,592,581.98	2,653,333.33	2,000,000.00	0.00	60,751.35	2,481,600.00				
	Office of the Auditor General	14000100100	0.00	0.00	0.00	0.00	0.00	78,150.00				
	Office of the Deputy Governor	11100100200	8,017,000.00	8,404,000.00	0.00	0.00	387,000.00	5,116,800.00				
	Office of the Executive Governor	11100100100	429,498,100.00	429,498,100.00	205,000,000.00	0.00	0.00	183.658.611.00				
		12500100100	724.000.00	725,333.33	640,000.00	0.00	1,333.33	770,000.00				
	Office of the Head of Services		,									
	Office of the Secretary to the State Government	16100100100	134,366,724.00	134,783,632.00	333,442,792.71	0.00	416,908.00	26,948,000.00				
	Office of the Surveyor- General	26000200100	0.00	0.00	200,000.00	0.00	0.00	20,000.00				
	Public Service and Manpower Develoment	12500700100	0.00	0.00	0.00	0.00	0.00	0.00				
	·							0.00				
	Revenue Appeal Commission	22000800200	0.00	0.00	0.00	0.00	0.00					
	SA on Small and Medium Scale Enterprise	1 1	0.00	0.00	0.00	0.00	0.00					
	Secondary Education Board	51705100000	0.00	0.00	0.00	0.00	0.00	0.00				
								0.00	<u> </u>			
	Senior Speical Assistant on Higher Education		0.00	0.00	0.00	0.00	0.00					
	State Civil Service Commission	14700100100	445,300.00	513,733.33	500,000.00	0.00	68,433.33	482,500.00				
	State Hospital Management Board		18,350.00	18,350.00	100,000.00	0.00	0.00	19,460.00				
	State Sports Council	53905100100	0.00	93,333.33	300,000.00	0.00	93,333.33	0.00				-
	·	22202100100										-+
	Sustainable Development Goals		0.00	0.00	280,000.00	0.00	0.00	0.00				
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	0.00					
	Total Transport and Travels		712,893,181.08	720,633,138.77	662,219,142.71	0.00	7,739,957.69	1,235,358,631.00				
		+	,:55,152,155	5,055,250.7	,),		.,,	_,,,	1		$\overline{}$	$\overline{}$
		\rightarrow							1			
В	Utilities - General											
	Ebonyi State College of Education	51701900100	0.00	0.00	500,000.00	0.00	0.00	0.00				
	Economic Affairs	16100200100	5.000.00	6.666.67	80.000.00	0.00	1.666.67	0.00				
	Political and Social Service Department	16100700100	0.00	0.00	50,000.00	0.00	0.00	0.00				
	Ebonyi State House of Assembly	11200300100	0.00	0.00	6,000,000.00	0.00	0.00	0.00				
	State Civil Service Commission	14700100100	24,000.00	32,000.00	50,000.00	0.00	8,000.00	0.00				
					30,000.00	0.00		0.00	+			-
	Government Printing and Stationary Department	12301300100	186,080.00	186,080.00			0.00					
	Ebonyi State Vocational Agric Training Institute (E-VATI)	21500100400	0.00	0.00	200,000.00	0.00	0.00	0.00				
	Ministry of Rice Mill Development	21600100100	45,000.00	45,000.00	100,000.00		0.00	0.00				
		22200100100	0.00	0.00	50,000.00	0.00	0.00	0.00				
	Ministry of Commerce and Industry					0.00				 		
	Ministry of Housing and Urban Development	26200100100	0.00	0.00	50,000.00	0.00	0.00	0.00				
	Ministry of Special Projects	26500100100	0.00	0.00	50,000.00	0.00	0.00	0.00				
	Ministry of Infrastructural Development for Concessions	26700100100	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00				
											\longrightarrow	\rightarrow
	Ministry of Business Development	26800100100	53,600.00	71,466.67	150,000.00	0.00	17,866.67	0.00				
	Ministry of Market Development and Management	26900100100	0.00	0.00	900,000.00	0.00	0.00	0.00				
	Ministry of Land and Survey	26000100100	0.00	0.00	45,000.00	0.00	0.00	0.00				
	Ebonyi State Judiciary High Court	31805100100	9,111,800.00	10,737,066.67	3,600,000.00	0.00	1,625,266.67	1,238,000.00				
	Ebonyi State Libraray Board	51700800100	4,000.00	5,333.33	0.00	0.00	1,333.33	0.00				
				0.00	30,000.00	0.00	0.00	0.00				
1												
	Agency For Mass Literacy	51701000100	0.00									
	Agency For Mass Literacy Ebonyi State Committee on Food and Nutrition	51701000100	0.00	0.00	500,000.00	0.00	0.00	0.00				

Mark Control Processing 19600000 100							THE YEAR ENDED 31ST DECE						
Part The Management of Comment Mile		Local Government Staff Pension Board	55100200100	0.00	0.00	100,000.00	0.00	0.00	0.00				
Secretary Secr		Ebonyi State Council on Public Procurement		72,000.00	72,000.00	100,000.00	0.00	0.00	47,000.00				
Secretary Secr		Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	0.00	0.00	0.00	10.000.00				
November 1, 1987 19													
Service Service Service 1990/000 1990/													
Story and London Services 10-10-10-10-10-10-10-10-10-10-10-10-10-1													
Second State		Ebonyi State University		189,041,115.96	189,041,115.96								
Secondary or property 90 00000 1,000000 1,000000 1,000000 1,000000 1,0000000 1,0000000 1,000000 1,000000 1,000000		Ebonyi State School of Health	52110400100	0.00	0.00	0.00	0.00	0.00	0.00				
Secondary or property 90 00000 1,000000 1,000000 1,000000 1,000000 1,0000000 1,0000000 1,000000 1,000000 1,000000		Liason office Abuia	16102100200	1 265 900 00	1.428.000.00	1.270.000.00	0.00	162 100 00	1 560 000 00				
The property in Secure methods (1998)													
March of plane of bates - faces are 50000000 50 50 50 50 50			16102100100										
Winter of principal from the format common		Ministry of Inter Governmental Affairs		0.00		280,000.00		0.00					
March of June 2015 1995		Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	0.00	2,000.00				
Mining dispute configures (1900) 1,000 1				19,000,00	25 333 33	200,000,00	0.00	6 333 33	0.00				
Value of the content of the Conten			22000400400										
Marchard Johnson													
Method of Mark (Minus)		Ministry of Information and State Orientation	12300100100	50,000.00	66,666.67	40,000.00	0.00	16,666.67	0.00				
Manual of York Manual Manu		Ministry of Justice	32600100100	30,000.00	40,000.00	100,000.00	0.00	10,000.00	50,000.00				
Memory of positionness				14 000 000 00	14 000 000 00	0.00	0.00	0.00	0.00				
Material of State Research Material of State Research Miles of the Assessment Entered Miles of the A			27200100100										
Many of Water Plane 1900000 190000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 1900000 19000000 19000000 19000000 19000000 19000000 190000000000													
Monty of Monty of Principal Company 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 19600000 19600000 19600000 19600000 19600000 19600000 19600000 19600000 196000000 19600000 19600000 19600000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000000000000000000000000000000000		Ministry of Water Resouces	25200100100	250,000.00	250,000.00	0.00	0.00	0.00	0.00				
Monty of Monty of Principal Company 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 1960000 19600000 19600000 19600000 19600000 19600000 19600000 19600000 19600000 196000000 19600000 19600000 19600000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000 196000000000000000000000000000000000000		Ministry of Women Affairs	51400100100	150,000,00									
Office of the Assemble General 2000/030 90,000 12,0													
Object of the Auder Content 10000000 2000000 20000000 200000000					407.226.67	3 300 000 00	0.00	44 000 67	474.000.00				
Once of the Sount Concerns 110000000 342,007.00 342,007.00 300 146,000 300 146,000 3						, ,		,					
Other of the Complete Solution Source 1,000,0000 2,000,000 1,000,000		Office of the Auditor General		5,000.00									
Other of the Complete Solution Source 1,000,0000 2,000,000 1,000,000		Office of the Deputy Governor	11100100200	500.000.00	666,666.67	2,700,000.00	0.00	166,666.67	20,665,796.09				
Office of the Southery to the South Southernest 1,000,000 1,					,	,,		,		İ			
Test part											 		
C Melfels and Rugeles General Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima (Section			16100100100										
C Melfels and Rugeles General Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima and Experts Minima (Section 1997) Minima (Section		Total Utility		240,529,109.96	242,232,483.31	179,838,650.00	0.00	1,703,373.35	84,528,524.27				
Sust regard Management Road 1,10,000 1,10,000 1,000 0,00 0,00 1,000													
Sust regard Management Road 1,10,000 1,10,000 1,000 0,00 0,00 1,000	- Ic	Materials and Supplies - General											
Manne de General Service 1500000000 2,000.00 9,000.00 1,000.00 2,000.00 1,	C												
Roar of internal inverses 200000000 1,38,8000 3,593,8000 4,500,000 0.0 0.0 745,0000		State Hospital Management Board											
Secret of Internal Revenue 2200000000 3,28 50,000 1,69 50,000 4,400,0000 0,00 0		Admin. and General Service	16100500100	70,000.00	93,333.33	200,000.00	0.00	23,333.33	90,000.00				
Southward of Agenetic 1950-2010 1950			22000800100		3,693,400,00	4.500.000.00	0.00	405.050.00	3 713 025 00				
Degenered of Concern. Affairs 100000000 70,000.0											 		
Department of Communic Improvements (XCVD) \$45,000,000 \$0.00 \$													
Disparement of Executive Council Matters (ECC) 1510000100 110000010 0.0		Department of Economic Affairs	16100200100	70,000.00	70,000.00	200,000.00	0.00	0.00	80,000.00				
Department of General Service 195000000 0.0		Department of Economic Empowerment & Poverty Alleviation		0.00	0.00	0.00	0.00	0.00	0.00				
Department of General Service 195000000 0.0		Department of Executive Council Matters (EXCO)	16100300100	110,000,00	146 666 67	300,000,00	0.00	36 666 67	180 000 00				
Copportment of Political Affairs													
Comprises Scholaring Board													
Shory State College of Biocardon \$1709,000 \$128,05000 \$18,000 \$15,0000 \$15,0000 \$10,0		Department of Political Affairs	16100700100	60,000.00	66,666.67	200,000.00	0.00	6,666.67	95,000.00				
Shory State College of Biocardon \$1709,000 \$128,05000 \$18,000 \$15,0000 \$15,0000 \$10,0		Ebonyi State Scholarship Board	52110200100	75,000.00	75,000.00	100,000.00	0.00	0.00	0.00				
Composition Depris State Revergegers and Publishing Corporation 12560000 158,000 0 0 0 50,000 0 0 0 0 0 0 0 0													
Ministry of lines Governmental Affairs													
Ministry of Great and Doner		Ebonyi State Newspaper and Publishing Corporation	12305500100										
Ebony State Vocational Ager Training Institute (EVATI) 2159010400 0.0 0.00 0		Ministry of Inter Governmental Affairs		0.00	0.00	520,000.00	0.00	0.00	0.00				
Ebony State Vocational Ager Training Institute (EVATI) 2159010400 0.0 0.00 0		Ministry of Grant and Donor	16500100100	0.00	0.00	540.000.00	0.00	0.00	0.00				
Bomy State Agricultural Development Programme 21510200100 0.00 0													
Beony State Agricultural Land Dev. Authority Search (21510800100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													-+
Bonny State Council For Arts and Culture		Ebonyi State Agricultural Development Programme	21510200100	0.00			0.00	0.00	0.00				
Bony State Council For Arts and Culture 2360000100 51,500.00 51,500.00 51,500.00 140,000.00 0		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	350,000.00	0.00	0.00	0.00				
Ministry of Market Development and Management 2690010010 395,500.0 395,500.0 700,000.0 0.00 0													
Ministry of Investment										 			
Shony State Investment and Company LTD 27300300100 129,000.00 129,000.00 0.0											 		-
Abskaliki Capital Development Board 4630100100 92,000 92,735.00 987,350.00 800,000 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0		Ministry of Investment											
Abskaliki Capital Development Board 4630100100 92,000 92,735.00 987,350.00 800,000 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0		Ebonyi State Investment and Company LTD	27300300100	129,000.00	129,000.00	0.00	0.00	0.00	0.00				
Ebony State Library Board						800.000.00							
Ebony State Ubrary Beard \$170800110 \$3,000.00 \$40,000.00 \$5,000.00 \$10,							3.30		0.00				
Agency For Mass Literacy													
King David Giffed Children Azademy 51702622400 0.00 0.00 1.600,000.00 0.00		Ebonyi State Libraray Board											
King David Giffed Children Azademy 51702622400 0.00 0.00 1.600,000.00 0.00		Agency For Mass Literacy	51701000100	63,000.00	63,000.00	110,000.00		0.00					
Ebonyl State Committee on Food and Nutrition 0.00 0.		King David Gifted Children Academy											
Ebonyl State Committee on Food and Nutrition							0.00				 	 	
Ministry of Local Gov. Chief. Matters & Rural Dev. 5510010010 0.00 100,000.00 150,000.00 0.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00			31/02022500								 		
Local Government Staff Pension Board 55100200100 0.0		Ebonyi State Committee on Food and Nutrition						0.00					
Local Government Staff Pension Board 55100200100 0.0		Ministry of Local Gov. Chief. Matters & Rural Dev.	55100100100	0.00	100,000.00	150,000.00	0.00	100,000.00					
Ebonyl State House of Assembly 11200300100 36,736,100.00					0.00	0.00							
Ebonyl State House of Assembly Service Commission 1200300100 36,736,100.00 36,736,100.00 43,500,000.00 0.00 18,739,200.00 18,739,200.00	 								415 000 00		 	<u> </u>	
Ebonyl State House of Assembly Service Commission 11200400100 800,000.00 933,333.34 700,000.00 0.00 133,333.34 1,230,000.00 120,700.00			1								 		
Ebonyl State Independent Electoral Commission 14800100100 87,000.00 87,000.00 215,000.00 0.00 0.00 0.00 120,700.00 120,700.00													
Ebonyl State Independent Electoral Commission 14800100100 87,000.00 87,000.00 215,000.00 0.00 0.00 0.00 120,700.00 120,700.00		Ebonyi State House of Assembly Service Commission	11200400100	800,000.00	933,333.34	700,000.00	0.00	133,333.34	1,230,000.00				
Ebonyl State Scholarship Board S170560100 0.0													
Sustainable Development Goals (SDG's) (PSU) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.													
Ebonyl State School of Health S2110600100 0.00 0.00 0.00 0.00 0.00 0.00 0.00 6,355,020.00			21/02000100						38,000.00		 		
Ebonyl State School of Nursing S2110400100 0.00 0.00 0.00 0.00 0.00 0.00 4,730,157.19		Sustainable Development Goals (SDG's) (PSU)											
Ebonyl State School of Nursing S2110400100 0.00 0.00 0.00 0.00 0.00 0.00 4,730,157.19		Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	0.00	6,355,020.00				
Ebonyl State University S1702100100 106,585,763.56 106,585,763.56 360,845,609.17 0.00 0.00 39,746,763.00													
Examinations Development Centre 5170090100 0.00 0.00 0.00 0.00 20,686,512.00 0.00 20,686,512.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00											 	 	$\overline{}$
Fiscal Responsibility Commission 2500100100 140,000.00 186,666.67 1,600,000.00 0.00 46,666.67 892,400.00				,,							 		
Government Printing Press 12301300100 58,320.00 58,320.00 200,000.00 0.00 0.00 0.00		Examinations Development Centre											
Government Printing Press 12301300100 58,320.00 58,320.00 200,000.00 0.00 0.00 0.00		Fiscal Responsibility Commission	25000100100	140,000.00	186,666.67	1,600,000.00	0.00	46,666.67	892,400.00				
					· · · · · · · · · · · · · · · · · · ·					+			
		Inigh court of Justice	21802100100	9,037,700.00	10,522,266.67	9,600,000.00	0.00	1,484,500.67	15,051,030.00				

				NOTES TO THE	FINANCIAL STATEMENTS FOR	THE YEAR ENDED 31ST DECE						
	Judicial Service Commission	31801100100	1,500,000.00	1,500,000.00	1,520,000.00	0.00	0.00	700,000.00				
	Liason office Abuja	16102100200	2,594,000.00	3,267,333.34	2,600,000.00	0.00	673,333.34	2,577,100.00				
	Liason office Lagos	16102100100	300,300.00	300,300.00	445,000.00	0.00	0.00	115,900.00				
	Local Government Civil Service Commission	14700200100	0.00	0.00	0.00	0.00	0.00	0.00				
	Ministry of Agriculture and Natural Resources	21500100100	570,000.00	1,013,333.33	600,000.00	0.00	443,333.33	360,000.00				
	Ministry of Budget & Planning		485,550.00	598,866.67	1,200,000.00	0.00	113,316.67	487,500.00				
	Ministry of Business Development	26800100100	140,690.00	187,586.67	900,000.00	0.00	46,896.67	398,500.00				
	Ministry of Commerce and Industry	22200100100	427,300.00	427,300.00	500,000.00	0.00	0.00	468,500.00				
	Ministry of Culture and Tourism	23600100100	51,000.00	68,000.00	150,000.00	0.00	17,000.00	90,000.00				
	Ministry of Education	51700100100	481,800.00	481,800.00	1,700,000.00	0.00	0.00	787,021.25				
	Ministry of Enviroment	53500100100	300,000.00	300,000.00	650,000.00	0.00	0.00	302,650.00				
	Ministry of Finance and Economic Development	22000100100	1,097,800.00	1,097,800.00	10,308,000.00	0.00	0.00	4,441,100.00				
	Ministry of Health	52100100100	440,500.00	440,500,00	2.410.000.00	0.00	0.00	345,347,103.50				
		26200100100	600,000.00	600,000.00	200,000.00	0.00	0.00	450,000.00				
	Ministry of Housing & Urban Development											
	Ministry of Infrastructural Development For Concession	26700100100	295,000.00	353,333.33	320,000.00	0.00	58,333.33	179,000.00				
	Ministry of Human Capital	22700100100	215,000.00	215,000.00	400,000.00	0.00	0.00	162,000.00				
	Ministry of Information and State Orientation	12300100100	280,000.00	280,000.00	345,000.00	0.00	0.00	393,500.00				
	Ministry of Infrastructure	26700100100	0.00	0.00	0.00	0.00	0.00					
	Ministry of Internal Security	16400100100	1,143,000.00	1,143,000.00	1,250,000.00	0.00	0.00	880,000.00				
	-											
	Ministry of Justice	32600100100	870,500.00	989,333.33	1,930,000.00	0.00	118,833.33	1,202,100.00				+
	Ministry of Land and Survey	26000100100	200,000.00	200,000.00	250,000.00	0.00	0.00	177,500.00				
	Ministry of Power	26100300100	590,950.00	590,950.00	400,000.00	0.00	0.00	805,500.00				
	Ministry of Project Monitoring	26600100100	400,000.00	404,866.67	400,000.00	0.00	4,866.67	692,250.00				
	Ministry of Rice Mill Development	21600100100	294,300.00	319,333.33	500,000.00	0.00	25,033.33	46,480.00				
												+
	Ministry of Solid Minerals	27200100100	277,800.00	277,800.00	340,000.00	0.00	0.00	354,500.00				
	Ministry of Special Project	26500100100	60,000.00	80,000.00	250,000.00	0.00	20,000.00	57,000.00				
	Ministry of Water Resouces	25200100100	407,000.00	436,000.00	610,000.00	0.00	29,000.00	752,000.00				
	Ministry of Women Affairs and Social Development	51400100100	371,000.00	371,000.00	450,000,00	0.00	0.00	233,600.00				
	Ministry of Works and Transports	23400100100	169,500.00	202,500.00	200,000.00	0.00	33,000.00	110,000.00				
	Ministry of Youth and Sports	53900100100	446,996.18	641,173.33	500,000.00	0.00	194,177.15	330,780.00				
	Office of the Accountant General	22000700100	34,604,950.00	34,604,950.00	8,100,000.00	0.00	0.00	9,157,963.00				
	Office of the Auditor General	14000100100	459,800.00	533,066.67	1,400,000.00	0.00	73,266.67	191,450.00				
	Office of the Deputy Governor	11100100200	10,302,050.00	10,302,050.00	6,500,000.00	0.00	0.00	13,263,250.00				
	Office of the Executive Governor	11100100100	17,599,246.70	20,278,528.93	22,200,000.00	0.00	2,679,282.23	17,782,205.00				
												-
	Office of the Head of Services	12500100100	0.00	0.00	30,000.00	0.00	0.00	0.00				
	Ebonyi State Emergency Management Agency	11100800100	190,000.00	190,000.00	300,000.00	0.00	0.00					
	Office of the Secretary to the State Government	16100100100	1,131,500.00	1,131,500.00	2,013,550.00	0.00	0.00	1,659,695.00				
	Office of the Surveyor-General	26000200100	76,100.00	76,100.00	100,000.00	0.00	0.00	113,650.00				
	Public Service and Manpower Develoment	12500700100	0.00	0.00	0.00	0.00	0.00	0.00				
		51705100000	0.00	0.00	0.00	0.00	0.00	0.00				_
	Secondary Education Board											
	State Civil Service Commission	14700100100	99,200.00	118,933.33	250,000.00	0.00	19,733.33	171,500.00				
	Total Materials and Supplies		249,675,341.44	257,033,864.17	522,677,159.17	0.00	7,358,522.73	526,062,104.94				
D	Maintenance Services - General											
- 10		F3440300400	0.00	2.00	0.00	0.00	0.00	44.040.00				_
	State Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	0.00	11,940.00				
	Abakaliki Capital Development Board	46300100100	900,500.00	990,000.00	800,000.00	0.00	89,500.00		1			
	Admin. and General Service	16100500100	125,000.00	125,000.00	150,000.00	0.00	0.00	55,000.00				
	Board of Internal Revenue	22000800100	1,419,000.00	1,572,000.00	3,900,000.00	0.00	153,000.00	4,575,140.00				
	Customary Court of Appeal	31805200100	8,490,000.00	8,490,000.00	7,900,000.00	0.00	0.00	10,333,000.00				
- 	Department of Economic Affairs	16100200100	125,000.00	133,333.33	200.000.00	0.00	8,333.33	135,000.00			- 	+
		10100200100			,			133,000.00	1			+
	Department of Economic Empowerment & Poverty Alleviation		0.00	0.00	0.00	0.00	0.00		1			
	Department of Executive Council Matters (EXCO)	16100300100	280,000.00	280,000.00	250,000.00	0.00	0.00	230,000.00				
	Department of Political Affairs	16100700100	140,000.00	153,333.33	250,000.00	0.00	13,333.33	145,000.00				
	Ebonyi State College of Education	51701900100	5,332,685.00	7,110,246.67	13,000,000.00	0.00	1,777,561.67	3,677,180.00				
	Ebonyi State Coincid on Public Procurments	32,01300100	291,645.00	358,060.00	300,000.00	0.00	66,415.00	99,500.00				+
	- ·	12205500400						00.000,66	+			+
	Ebonyi State Newspaper and Publishing Corporation	12305500100	29,700.00	39,600.00	150,000.00	0.00	9,900.00					
	Ministry of Inter Governmental Affairs		0.00	0.00	900,000.00	0.00	0.00					
	Ebonyi State Vocational Agric Training Institute (E-VATI)	21500100400	0.00	0.00	1,150,000.00	0.00	0.00					
	Ebonyi State Agric Dev. Programe	21510200100	0.00	0.00	140,000.00	0.00	0.00					
	Ebonyi State Agricural Land Dev. Authority Board	26000300100	0.00	0.00	500,000.00	0.00	0.00		†	 	 	
									+			+
	Revenue Appeal Commission	22000800200	0.00	0.00	0.00	0.00	0.00		1			
		11100800100	155,000.00	155,000.00	250,000.00	0.00	0.00					
	Ebonyi State Emergency Management Agency			20,233,333.33	19,500,000.00	0.00	2,058,333.33	13,100,000.00				
	Ebonyi State Emergency Management Agency Ebonyi State House of Assembly	11200300100	18,175,000.00	20,233,333.33				650,000.00				
	Ebonyi State House of Assembly		18,175,000.00 600,000.00	600,000.00	1,000,000.00	0.00	0.00	טטט.טכס				
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission	11200300100	600,000.00	600,000.00								
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission	11200300100 11200400100 14800100100	600,000.00 467,000.00	600,000.00 467,000.00	560,000.00	0.00	0.00	433,650.00				
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission King David Gifted Children Academy	11200300100 11200400100 14800100100 51702622400	600,000.00 467,000.00 0.00	600,000.00 467,000.00 0.00	560,000.00 1,100,000.00	0.00 0.00	0.00 0.00					
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission King David Gifted Children Academy Ebonyi Vocational College	11200300100 11200400100 14800100100	600,000.00 467,000.00 0.00 0.00	600,000.00 467,000.00 0.00 0.00	560,000.00 1,100,000.00 2,100,000.00	0.00 0.00 0.00	0.00 0.00 0.00					
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission King David Gifted Children Academy	11200300100 11200400100 14800100100 51702622400	600,000.00 467,000.00 0.00	600,000.00 467,000.00 0.00 0.00 0.00	560,000.00 1,100,000.00	0.00 0.00	0.00 0.00					
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission King David Gifted Children Academy Ebonyi Vocational College	11200300100 11200400100 14800100100 51702622400	600,000.00 467,000.00 0.00 0.00	600,000.00 467,000.00 0.00 0.00	560,000.00 1,100,000.00 2,100,000.00	0.00 0.00 0.00	0.00 0.00 0.00					
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission King David Gifted Children Academy Ebonyi Vocational College Ebonyi State Committee on Food and Nutrition Local Government Staff Pension Board	11200300100 11200400100 14800100100 51702622400 51702622500 55100200100	600,000.00 467,000.00 0.00 0.00 0.00	600,000.00 467,000.00 0.00 0.00 0.00 0.00	560,000.00 1,100,000.00 2,100,000.00 1,500,000.00 260,000.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	433,650.00				
	Ebonyi State House of Assembly Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission King David Gifted Children Academy Ebonyi Vocational College Ebonyi State Committee on Food and Nutrition	11200300100 11200400100 14800100100 51702622400 51702622500	600,000.00 467,000.00 0.00 0.00 0.00	600,000.00 467,000.00 0.00 0.00 0.00	560,000.00 1,100,000.00 2,100,000.00 1,500,000.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00					

The Control State Principal Control 150,000 100						FINANCIAL STATEMENTS I				 		
		Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00	194,000.00			
These, and contain any one others 1,000 1,		Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	0.00				
These, and contain any one others 1,000 1,		Ebonyi State University	51702100100	39.895.422.45	41.809.100.07	74.000.000.00	0.00	1.913.677.62	24.697.499.52			
Part Part									= 1,0001,000.00			
The form form of the content of th		-								_		
Separative from the control of the		, , , , , , , , , , , , , , , , , , , ,		. ,								
Mary Control of Company 1,000,000 1,		Ebonyi State Library Board										
December 1,000,000 1,000		Agency For Mass Literacy	51701000100	82,000.00	86,666.67	300,000.00	0.00	4,666.67				
December 1,000,000 1,000		Fiscal Responsibility Commission	25000100100	130.000.00	173.333.33	1.300.000.00	0.00	43.333.33	907.600.00			
Section of April 1997 1998									551,000.00			
March Control 1,000,000									10.011.000.00			
		Judicial Service Commission	31801100100	1,280,000.00	1,280,000.00	1,430,000.00	0.00	0.00	1,550,000.00			
		Liason office Abuia	16102100200	4.465.600.00	4.465.600.00	4.000.000.00	0.00	0.00	3,224,800,00			
Description of the force from the Television 1700 100		Liason office Lagos	16102100100	1 280 000 00	1 280 000 00	1 950 000 00	0.00	0.00	1 553 600 00			
Worlday of Register on Information Company 100,000	 								1,555,000.00	_		
March of Prince of Control March of Control M												
Value of Annie Common		Ministry of Agriculture and Natural Resources	21500100100					213,333.34	437,000.00			
Vertical photoset forwarded		Ministry of Budget & Planning		434,400.00	434,400.00	780,000.00	0.00	0.00	110,000.00			
Value of Aller of Warring Comment and Indiana (Value) Value of Aller of Warring Comment (Value) Value of Aller of Warring Comment (Value) Value of Aller of Warring Comment (Value) Value of Aller of Warring Comment (Value) Value of Aller of Warring Comment (Value) Value of Aller of Warring Comment (Value) Value of Aller of Warring Comment (Value) Value of Aller of Value			26800100100	50.000.00	66,666,67	600.000.00	0.00	16.666.67	499.900.00			
March of Column												
March of Grant of Growth (1990) 1990 1											-	
Ministry of Noted Development Big 2,000,000 2,000,000 1,00									130,500.00			
Monty of Tomoreset 777000000 50.		Ministry of Grant and Donor			0.00							
Monty of Tomoreset 777000000 50.		Ministry of Market Development & Mgt	26900100100	32,500.00	32,500.00	1,200,000.00	0.00	0.00				
Millery of Sections \$150000000 \$10000000 \$10000000 \$10000000 \$10000000 \$10000000 \$10000000 \$10000000 \$10000000 \$10000000 \$10000000000			27300100100	0.00	98 666 67		0.00	98 666 67				
Mintary of Incomment 1900,000 20,	 								075 500 00	+	+	
Ministry of France and Concerned Processered 1,000,000 1										+	1	
Montry of Putants Montry of Putants Montry of Putants Montry of Mont		Ministry of Enviroment										
Montry of Putants Montry of Putants Montry of Putants Montry of Mont		Ministry of Finance and Economic Development	22000100100	1,957,330.00	1,957,330.00	7,100,000.00	0.00	0.00	11,973,200.00			
Mistry of Presents (2014) Mistry of Presents (2014)										1		
Managery of training Cognition 1,000,000 1,000,0		,								1	+	
Mosery of informationed and sease Consention 1,350,0000 1,700,000 1,700,000 1,000	 									+	+	
Minory of Informacutus		Ministry of Human Capital										
Memory of Infestivations		Ministry of Information and State Orientation	12300100100	377,000.00	377,000.00	610,000.00	0.00	0.00	358,700.00			
Metary of Internal Sections			26700100100	430,000,00	430,000,00	450,000,00	0.00		240 000 00			
Montary of Force										+		
Manuary of landes										_		
Ministry of Lord and Severy 200000000 115,00000 115,00000 200,00000 0.00 200,00000 0.00 0		Ministry of Power										
Montary of Young Commented and Declarinor Matters \$51000000 79,00000 79,00000 70,000000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000		Ministry of Justice	32600100100	600,000.00	800,000.00	950,000.00	0.00	200,000.00	950,000.00			
Montary of Young Commented and Declarinor Matters \$51000000 79,00000 79,00000 70,000000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000		Ministry of Land and Survey	26000100100	115.000.00	115.000.00	370.000.00	0.00	0.00	201.000.00			
Montary of Provet \$10,000,000 \$40,000.00 \$00,000												
Ministry of Project Morehoring										_		
Ministry of Rice Mill Development				,		,						
Ministry of Said Ministry of Said Ministry of Said Ministry of Said Ministry of Water Resources		Ministry of Project Monitoring	26600100100	450,000.00	450,000.00		0.00	0.00	357,500.00			
Ministry of Said Ministry of Said Ministry of Said Ministry of Said Ministry of Water Resources		Ministry of Rice Mill Development	21600100100	456,000.00	530,000.01	750,000.00	0.00	74,000.01	134,850.00			
Ministry of Special Project 25000100100 119,500.00 119,31333 310,000.00 38,81333 4,000.00 4,00												
Ministry of Water Resources										_		
Ministry of Women Affairs and Social Development 5140000000 715,00000 715,00000 950,00000 0.00 0.00 885,00000												
Ministry of Vorbit and Sports \$240010010 28,880.00 28,880.00 31,840.00 0.00 0.00 0.00 144,000.00		Ministry of Water Resouces	252001001001	120,000.00	133,333.33							
Ministry of Works and Transports 22400100100 228,800.00 238,800.00 310,000.00 0.00 0.00 144,000.00						950,000.00	0.00	0.00	385,000.00			
Ministry of Youth and Sports \$390000000 \$31,880.00 \$31,880.00 \$00,000 \$0.00 \$10,670.00 \$10,000 \$10		Ministry of Women Affairs and Social Development		715,000.00	715,000.00							
Office of the Accountant General			51400100100			370.000.00			444 000 00			
Office of the Augusty Gowran		Ministry of Works and Transports	51400100100 23400100100	238,800.00	238,800.00		0.00	0.00				
Office of the Deputy Governor		Ministry of Works and Transports Ministry of Youth and Sports	51400100100 23400100100 53900100100	238,800.00 351,860.00	238,800.00 351,860.00	800,000.00	0.00 0.00	0.00 0.00	162,670.00			
Office of the Deputy Governor		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General	51400100100 23400100100 53900100100 22000700100	238,800.00 351,860.00 846,700.00	238,800.00 351,860.00 908,133.33	800,000.00 850,000.00	0.00 0.00 0.00	0.00 0.00 61,433.33	162,670.00 623,350.00			
Office of the Executive Governor		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General	51400100100 23400100100 53900100100 22000700100	238,800.00 351,860.00 846,700.00	238,800.00 351,860.00 908,133.33	800,000.00 850,000.00	0.00 0.00 0.00	0.00 0.00 61,433.33	162,670.00 623,350.00			
Office of the Head of Services 12500100100 7,540,000 0 340,000 0 430,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General	51400100100 23400100100 53900100100 22000700100 14000100100	238,800.00 351,860.00 846,700.00 146,500.00	238,800.00 351,860.00 908,133.33 146,500.00	800,000.00 850,000.00 590,000.00	0.00 0.00 0.00 0.00	0.00 0.00 61,433.33 0.00	162,670.00 623,350.00 455,470.00			
Office of the Seretary to the State Government 16100100100 7,651,100.00 8,94,800.00 0.00 43,700.00 10,765,355.00		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Deputy Governor	51400100100 23400100100 53900100100 22000700100 14000100100 11100100200	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33	800,000.00 850,000.00 590,000.00 29,400,000.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 61,433.33 0.00 6,967,153.33	162,670.00 623,350.00 455,470.00 67,762,850.00			
Office of the Surveyor-General 268,000 270,666.67 500,000 0.00 2,666.67 296,150.00		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Deputy Governor Office of the Executive Governor	51400100100 23400100100 53900100100 22000700100 14000100100 11100100200 11100100100	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00 710,576,721.51	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46			
Public Service and Manpower Develoment 12500700100 0.00 0		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor	51400100100 23400100100 53900100100 22000700100 14000100100 11100100200 11100100100 12500100100	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00			
Public Service and Manpower Develoment 12500700100 0.00 0		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor	51400100100 23400100100 53900100100 22000700100 14000100100 11100100200 11100100100 12500100100	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51 340,000.00 8,954,800.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00			
Secondary Education Board		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government	51400100100 23400100100 53900100100 22000700100 14000100100 11100100200 11100100100 12500100100	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51 340,000.00 8,954,800.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00			
State Civil Service Commission		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General	51400100100 23400100100 5390100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00	238,800.00 351,860.00 90,8133 146,500.00 44,239,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 13,596,000.00 500,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 403,700.00 2,666.67	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00			
State Sports Council 53905100100 115,000.00 115,000.00 250,000.00 0		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Evective Governor Office of the Executive Governor Office of the Evective Governor Office of the Head of Services Office of the Severeary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment	51400100100 23400100100 53900100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100	238,800.00 351,860.00 846,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00 268,000.00	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51 340,000.00 8,054,800.00 270,666.67 0.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 13,596,000.00 500,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 2,666.67	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00			
Total		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 11100100000 11100100100 12500100100 151001000 12500700100 51705100000	238,800.00 351,860.00 346,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00 268,000.00 0.00	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51 340,000.00 8,054,800.00 270,666.67 0.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 2,666.67 0.00	162,670.00 623,330.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00			
Total		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board	51400100100 23400100100 5390100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100 15500700100 51705100000 14700100100	238,800.00 351,860.00 346,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7.6551,100.00 268,000.00 0.00 167,400.00	238,800.00 351,860.00 390,8133.33 146,500.00 44,239,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 0.00 300,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 2,666.67 0.00	162,670.00 623,330.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00			
E TRAINING AND CAPACITY BUILDING Customary Court of Appeal 3180520100 1,500,000.00 2,000,000.00 300,000.00 0.00 500,000.00 0.00 Economic Affairs Department 16100200100 5,000.00 6,666.67 59,000.00 0.00 1,666.67 0.00 Executive Council(EXCO) Department 16100300100 0.00 0.00 0.00 0.00 0.00 0.00		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission	51400100100 23400100100 5390100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100 15500700100 51705100000 14700100100	238,800.00 351,860.00 346,700.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7.6551,100.00 268,000.00 0.00 167,400.00	238,800.00 351,860.00 390,8133.33 146,500.00 44,239,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 0.00 300,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 2,666.67 0.00 0.00	162,670.00 623,330.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00			
Customary Court of Appeal 31805200100 1,500,000.00 2,000,000.00 300,000.00 0.00 500,000.00 0.00		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Evective Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Head of Services Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission	51400100100 23400100100 5390100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100 15500700100 51705100000 14700100100	238,800.00 351,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7.651,100.00 0.00 0.00 167,400.00	238,800.00 351,860.00 908,133,33 146,500.00 44,239,333,33 710,576,721,51 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 0.00 300,000.00 250,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 2,666.67 0.00 0.00 55,800.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00			
Customary Court of Appeal 31805200100 1,500,000.00 2,000,000.00 300,000.00 0.00 500,000.00 0.00		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Auditor General Office of the Evective Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Head of Services Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission	51400100100 23400100100 5390100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100 15500700100 51705100000 14700100100	238,800.00 351,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7.651,100.00 0.00 0.00 167,400.00	238,800.00 351,860.00 908,133,33 146,500.00 44,239,333,33 710,576,721,51 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 0.00 300,000.00 250,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 2,666.67 0.00 0.00 55,800.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00			
Economic Affairs Department 16100200100 5,000.00 6,666.67 50,000.00 0.00 1,666.67 0.00		Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council	51400100100 23400100100 5390100100 22000700100 14000100100 11100100200 11100100100 12500100100 16100100100 15500700100 51705100000 14700100100	238,800.00 351,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7.651,100.00 0.00 0.00 167,400.00	238,800.00 351,860.00 908,133,33 146,500.00 44,239,333,33 710,576,721,51 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 0.00 300,000.00 250,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 2,666.67 0.00 0.00 55,800.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00			
Economic Affairs Department 16100200100 5,000.00 6,666.67 50,000.00 0.00 1,666.67 0.00 0.	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council	51400100100 234001000100 53900100100 22000700100 14000100100 11100100100 112500100100 161001000 1651001000 15705100000 14700100100 53905100100	238,800.00 351,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 268,000.00 0.00 167,400.00 115,000.00	238,800.00 351,860.00 908,133,33 146,500.00 44,239,333,33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00 874,767,118.25	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 300,000.00 250,000.00 1,036,371,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 2,666.67 0.00 0.00 55,800.00 0.00 21,892,674.29	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 343,700.00			
Executive Council(EXCO) Department	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Head of Services Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING	51400100100 234001000100 53900100100 22000700100 14000100100 11100100100 112500100100 161001000 1651001000 15705100000 14700100100 53905100100	238,800.00 351,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 268,000.00 0.00 167,400.00 115,000.00	238,800.00 351,860.00 908,133,33 146,500.00 44,239,333,33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00 874,767,118.25	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 300,000.00 250,000.00 1,036,371,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 2,666.67 0.00 0.00 55,800.00 0.00 21,892,674.29	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 343,700.00			
Department of General Services 16100500100 0.	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Servicary to the State Government Office of the Servicary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 1110010000 12500100100 12500100100 151705100000 14700100100 53905100100 331805200100	238,800.00 351,860.00 361,860.00 146,500.00 146,500.00 710,576,721.51 340,000.00 7,651,100.00 268,000.00 0.00 167,400.00 115,000.00 852,874,443.96	238,800.00 351,860.00 908,133.33 146,500.00 44,239,333.33 710,576,721.51 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 374,767,118.25	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 43,000.00 13,596,000.00 0.00 0.00 0.00 300,000.00 1,036,371,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 2,666.67 0.00 0.00 0.00 0.00 0.00 0.00 0.0	162,670.00 623,350.00 653,370.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18			
Ebonyl State Vocational Agric Training Institute (E-VATI) 21500100400 0.00 0.00 400,000.00 0.00	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 11100100200 111001000 12500100100 16100100100 15705100000 14700100100 53905100100 53905100100 31805200100 16100200100	238,800.00 351,860.00 361,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00 0.00 0.00 0.00 167,400.00 115,000.00 852,874,443.96	238,800.00 351,860.00 390,8133.33 146,500.00 44,239,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00 874,767,118.25	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 13,596,000.00 0.00 0.00 300,000.00 250,000.00 1,036,371,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 2256,000.00 10,766,365.00 296,150.00 772,904,601.18			
Ebonyi State Agricultural Land Dev. Authority Board 21510300100 0.	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Services Office of the Services Office of the Services Office of the Services Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EKCO) Department	51400100100 23400100100 53900100100 22000700100 14000100100 11100100100 11100100100 12500100100 12500100100 151001000 14700100100 53905100100 53905100100 31805200100 16100200100 16100200100	238,800.00 351,860.00 361,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00 0.00 0.00 0.00 115,000.00 15,200.00 15,000.00 1,500,000 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 905,133 146,500.00 44,229,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 115,000.00 874,767,118.25 2,000,000.00 6,666.67 0.00	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 0.00 300,000.00 250,000.00 1,036,371,000.00 300,000.00 50,000.00 50,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 2,666.67 0.00 0.00 21,892,674.29 500,000.00 1,666.67 0.00	162,670.00 623,350.00 455,470.00 455,470.00 67,762,850.00 10,766,365.00 296,150.00 772,904,601.18			
Ebonyi State Agricultural Land Dev. Authority Board 21510300100 0.00 0.00 0.00 200,000.00 0.0	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Services to the Services Office of the Services to the Services Office of the Services and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 1110010000 12500100100 12500100100 12500700100 14700100100 53905100100 31805200100 16100200100 16100200100 16100200100	238,800.00 351,860.00 146,500.00 146,500.00 70,576,721.51 340,000.00 7,651,100.00 268,000.00 0.00 115,000.00 15,000.00 1,500,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	238,800.00 351,860.00 903,133.33 146,500.00 44,239,333.33 770,576,721.51 340,000.00 270,666.67 0.00 0.00 223,200.00 115,000.00 874,767,118.25 2,000,000.00 6,666.67 0.00	800,000.00 850,000.00 590,000.00 125,400,000.00 135,596,000.00 00 135,596,000.00 00 00 00 00 10,000.00 1,036,371,000.00 1,036,371,000.00 00 00 00 00 00 00 00 00 00 00 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 2,666.67 0.00 0.00 21,892,674.29 500,000.00 1,666.67 0.00	162,670.00 623,350.00 653,370.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18			
Ebonyl State Internal Revenue Board 22000800100 0.00 0.00 0.00 2,000,000.00 0.0	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Services to the Services Office of the Services to the Services Office of the Services and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 1110010000 12500100100 12500100100 12500700100 14700100100 53905100100 31805200100 16100200100 16100200100 16100200100	238,800.00 351,860.00 146,500.00 146,500.00 70,576,721.51 340,000.00 7,651,100.00 268,000.00 0.00 115,000.00 15,000.00 1,500,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	238,800.00 351,860.00 903,133.33 146,500.00 44,239,333.33 770,576,721.51 340,000.00 270,666.67 0.00 0.00 223,200.00 115,000.00 874,767,118.25 2,000,000.00 6,666.67 0.00	800,000.00 850,000.00 590,000.00 125,400,000.00 135,596,000.00 00 135,596,000.00 00 00 00 00 10,000.00 1,036,371,000.00 1,036,371,000.00 00 00 00 00 00 00 00 00 00 00 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 2,666.67 0.00 0.00 21,892,674.29 500,000.00 1,666.67 0.00	162,670.00 623,350.00 653,370.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18			
Agency for Mass Literacy 51701000100 0.00 0.00 50,000.00 0.00	E E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyl State Vocational Agric Training Institute (E-VATI)	51400100100 23400100100 53900100100 14000100100 14000100100 11100100200 111001000 12500100100 161001000 15705100000 14700100100 53705100100 53905100100 16100200100 16100200100 16100300100 16100300100 16100300100 16100500100 21500100400	238,800.00 351,860.00 361,860.00 146,500.00 146,500.00 37,272,180.00 7,651,100.00 268,000.00 0.00 0.00 115,000.00 852,874,443.96	238,800.00 351,860.00 351,860.00 44,239,333.33 146,500.00 44,239,333.33 710,576,7215 340,000.00 8,054,800.00 222,000.00 0.00 222,200.00 115,000.00 874,767,118.25	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 13,596,000.00 0.00 0.00 0.00 300,000.00 250,000.00 1,036,371,000.00 300,000.00 500,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00	162,670.00 623,350.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 2256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00			
Ebonyl State Committee on Food and Nutrition 0.00 0.00 1,000,000.00 0	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Services Office of the Services Office of the Services Office of the Services Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agricultural Land Dev. Authority Board	\$1400100100 23400100100 53900100100 22000700100 14000100100 11100100000 1110010000 1250010000 151001000 151001000 161001000 53905100100 53905100100 16100200100 16100200100 16100300100 16100500100 16100500100 21500100400	238,800.00 351,860.00 361,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 -0.00 0.00 0.00 115,000.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 9051333 146,500.00 44,229,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 115,000.00 874,767,118.25 2,000,000.00 6,666.67 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800,000.00 850,000.00 590,000.00 29,400,000.00 818,500,000.00 430,000.00 500,000.00 300,000.00 250,000.00 1,036,371,000.00 300,000.00 50,000.00 00 00 00 00 00 00 00 00 00 00 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 0.00 0.00 0.00 21,892,674.29 500,000.00 1,666.67 0.00 0.00 0.00 0.00 0.00 0.00 0.0	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00			
Local Government Staff Pension Board 55100200100 0.00 0.00 50,000.00 0.00	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Deputy Governor Office of the Executive Governor Office of the Head of Services Office of the Services to Services Office of the Services to Services Office of the Services to Services Office of the Services to Services Office of the Services to Services Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agricultural Land Dev. Authority Board	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 1110010000 12500700100 161001000 12500700100 14700100100 53905100100 31805200100 16100200100 16100300100 16100300100 16100300100 215001000100 215001000100 225001000100 225001000100 225001000100 225001000100 225001000100 225001000100 225001000100	238,800.00 351,860.00 146,500.00 146,500.00 70,576,721.51 340,000.00 7,651,100.00 268,000.00 167,400.00 115,000.00 15,000.00 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	238,800.00 351,860.00 9031333 146,500.00 44,239,333.33 710,576,7215 340,000.00 8,054,800.00 270,666.67 0.00 0.00 223,200.00 115,000.00 874,767,118.25 2,000,000.00 0.00 0.00 0.00 0.00 0.00 0	800,000.00 850,000.00 590,000.00 129,400,000.00 818,500,000.00 430,000.00 0.00 0.00 0.00 0.00 1,036,371,000.00 1,036,371,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00	162,670.00 623,350.00 653,370.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			
King David Gifted Children Academy 51702622400 0.00 0.00 200,000.00 0.00	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Noreical Revenue Board Agency for Mass Literacy	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 1110010000 12500100100 12500700100 12500700100 14700100100 53705100000 14700100100 53905100100 16100200100 16100200100 16100300100 16100300100 215001000100 225001000100 225001000100 225001000100 225001000100 225001000100 225001000100	238,800.00 351,860.00 146,500.00 146,500.00 37,272,180.00 7,657,100.00 0.00 0.00 115,000.00 15,000.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 351,860.00 44,229,333.33 146,500.00 44,229,333.33 710,576,721.51 340,000.00 8,054,800.00 270,666,67 20,000 000 115,000.00 874,767,118.25 2,000,000.00 6,666,67 0,00 0,00 0,00 0,00 0,00 0,0	800,000.00 850,000.00 590,000.00 13,9400,000.00 13,596,000.00 0.00 0.00 0.00 0.00 1,036,371,000.00 1,036,371,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00	162,670.00 623,350.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 2256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			
King David Gifted Children Academy 51702622400 0.00 0.00 200,000.00 0.00	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Noreical Revenue Board Agency for Mass Literacy	51400100100 23400100100 23400100100 53900100100 22000700100 14000100100 1110010000 12500100100 12500700100 12500700100 14700100100 53705100000 14700100100 53905100100 16100200100 16100200100 16100300100 16100300100 215001000100 225001000100 225001000100 225001000100 225001000100 225001000100 225001000100	238,800.00 351,860.00 361,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 -0.00 0.00 0.00 115,000.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 961,813,860.00 44,229,333,33 710,576,721,51 340,000.00 8,054,800.00 270,666.67 0.00 0.00 115,000.00 874,767,118.25 2,000,000.00 0.00 0.00 0.00 0.00 0.00 0	800,000.00 850,000.00 590,000.00 129,400,000.00 135,590,000.00 135,596,000.00 0.00 0.00 0.00 0.00 1,036,371,000.00 1,036,371,000.00 50,000.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			
Ebonyi State Breau of Public Procurement 0.00 0.00 500,000.00 0.00 0.00 0.00	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Accountant General Office of the Evecutive Governor Office of the Executive Governor Office of the Executive Governor Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Mass Literacy Ebonyi State Internal Revenue Board Agency for Mass Literacy Ebonyi State Committee on Food and Nutrition	\$1400100100 23400100100 53900100100 22000700100 14000100100 11100100100 11100100100 12500100100 161001000 51705100000 14700100100 53905100100 16100200100 16100200100 16100200100 16100300100 16100500100 21500100400 22500800100 51701000100	238,800.00 351,860.00 361,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 -0.00 0.00 0.00 115,000.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 961,813,860.00 44,229,333,33 710,576,721,51 340,000.00 8,054,800.00 270,666.67 0.00 0.00 115,000.00 874,767,118.25 2,000,000.00 0.00 0.00 0.00 0.00 0.00 0	800,000.00 850,000.00 590,000.00 129,400,000.00 135,590,000.00 135,596,000.00 0.00 0.00 0.00 0.00 1,036,371,000.00 1,036,371,000.00 50,000.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 0.00 0.00 0.00 0.00 21,892,674.29 500,000.00 0.00 0.00 0.00 0.00 0.00 0.0	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			
	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Deputy Governor Office of the Executive Governor Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Office of the Services Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agricultural Land Dev. Authority Board Ebonyi State Internal Revenue Board Agency for Mass Literacy Ebonyi State Committee on Food and Nutrition Local Government Staff Pension Board	\$1400100100 23400100100 23400100100 23400100100 22000700100 14000100100 111001000 12500700100 161001000 12500700100 14700100100 53705100000 14700100100 16100200100 16100200100 2150010000 2150010000000000000	238,800.00 351,860.00 146,500.00 146,500.00 70,576,721.51 340,000.00 7,651,100.00 268,000.00 167,400.00 115,000.00 5,000.00 0.00 0.00 0.00 0.00 0.	238,800.00 351,860.00 9613133 146,500.00 44,239,33333 770,576,721.51 340,000.00 270,666.67 0.00 0.00 115,000.00 874,767,118.25 2,000,000.00 0.00 0.00 0.00 0.00 0.00 0	800,000,00 850,000,00 590,000,00 13,596,000,00 13,596,000,00 0 0,00 0 0,00 0 0,00 0 0 1,036,371,000,00 0 0 0,00 0 0 0 0 0 0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 21,892,674.29 500,000.00 0.00 0.00 0.00 0.00 0.00 0.0	162,670.00 623,350.00 653,350.00 657,62,850.00 857,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			
Board of Internal Revenue 22008800100 0.00 0.00 2,000,000.00 0.00 1,052,350.00	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Executive Governor Office of the Executive Governor Office of the Head of Services Office of the Secretary to the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Economic Affairs Department Executive Council(EXCO) Department Department of General Services Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Nocational Agric Training Institute (E-VATI) Ebonyi State Nocational Agric Training Institute (E-VATI) Ebonyi State Internal Revenue Board Agency for Mass Literacy Ebonyi State Committee on Food and Nutrition Local Government Staff Pension Board King David Gifted Children Academy	\$1400100100 23400100100 23400100100 23400100100 22000700100 14000100100 111001000 12500700100 161001000 12500700100 14700100100 53705100000 14700100100 16100200100 16100200100 2150010000 2150010000000000000	238,800.00 351,860.00 146,500.00 146,500.00 146,500.00 37,272,180.00 7,651,100.00 0.00 0.00 15,000.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 351,860.00 44,229,333.33 146,500.00 44,229,333.33 710,576,7215 340,000.00 8,054,800.00 270,666,67 0.00 0.00 115,000.00 874,767,118.25	800,000.00 850,000.00 159,000.00 128,400,000.00 818,500,000.00 13,596,000.00 0,000 0,000 0,000 10,306,371,000.00 1,036,371,000.00 1,036,371,000.00 20,000.00 20,000.00 1,036,000.00 1,036,000.00 1,036,000.00 1,036,000.00 1,036,000.00 1,036,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00	162,670.00 623,350.00 623,350.00 455,470.00 67,762,850.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			
	E	Ministry of Works and Transports Ministry of Youth and Sports Office of the Accountant General Office of the Accountant General Office of the Deputy Governor Office of the Deputy Governor Office of the Deputy Governor Office of the Secretary to the State Government Office of the Services Office of the Services to the State Government Office of the Service Deputy of the State Government Office of the Surveyor-General Public Service and Manpower Develoment Secondary Education Board State Civil Service Commission State Sports Council Total TRAINING AND CAPACITY BUILDING Customary Court of Appeal Executive Council(EXCO) Department Department of General Services Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Agricultural Land Dev. Authority Board Ebonyl State Ommittee on Food and Nutrition Local Government Staff Pension Board King David Gifted Children Academy Ebonyl State Breau of Public Procurement	\$1400100100 23400100100 53900100100 22000700100 14000100100 1110010000 111001000 12500700100 161001000 155705100000 14700100100 53905100100 16100200100 16100200100 16100300100 16100300100 20510300100 20510300100 21510300100 21510300100 21510300100 21510300100 21510300100 21510300100 21510300100 21510300100 21510300100 51701000100	238,800.00 351,860.00 361,860.00 146,500.00 37,272,180.00 710,576,721.51 340,000.00 7,651,100.00 0.00 0.00 0.00 15,000.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	238,800.00 351,860.00 961,313 146,500.00 44,229,333.33 710,576,7215 340,000.00 8,054,800.00 270,666,67 0.00 0.00 115,000.00 874,767,118.25 2,000,000.00 0.00 0.00 0.00 0.00 0.00 0	800,000.00 850,000.00 590,000.00 129,400,000.00 135,590,000.00 135,596,000.00 00 00 00 00 00 00 1,036,371,000.00 1,036,371,000.00 00 00 00 00 00 00 00 00 00 00 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 61,433.33 0.00 6,967,153.33 0.00 0.00 403,700.00 0.00 0.00 55,800.00 0.00 21,892,674.29 500,000.00 0.00 0.00 0.00 0.00 0.00 0.0	162,670.00 623,350.00 455,470.00 67,762,850.00 587,795,010.46 256,000.00 10,766,365.00 296,150.00 772,904,601.18 0.00 0.00 0.00 0.00 0.00 0.00 0.0			

						R THE YEAR ENDED 31ST DEC						
	Ebonyi State College of Education	51701900100	0.00	0.00	15,000,000.00	0.00	0.00					
	Ebonyi State House of Assembly	11200300100	3,000,000.00	4,000,000.00	70,000,000.00	0.00	1,000,000.00	9,800,000.00				
	Ebonyi State House of Assembly Service Commission	11200400100	150,000.00	200,000.00	100,000.00	0.00	50,000.00	300,000,00				
		11200400100						300,000.00				
	Sustainable Development Goals (SDG's) (PSU)		0.00	300,000.00	0.00	0.00	300,000.00					
	Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	0.00					
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00					
					200,000.00							
	Ebonyi State Emergency Management Agency	11100800100	180,000.00	180,000.00		0.00	0.00					
	Ebonyi State Newspaper & Publishing Corporation	12305500100	0.00	0.00	100,000.00	0.00	0.00					
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	30,000.00	0.00	0.00					
	Abakaliki Capital Territory Development Board	46300100100	0.00	0.00	0.00	0.00	0.00					
												+
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	65,000.00	0.00	0.00					
	Ebonyi State University	51702100100	1,180,976.12	1,574,634.83	20,000,000.00	0.00	393,658.71	1,953,000.00				
	Fiscal Responsibility Commission	25000100100	0.00	0.00	500,000.00	0.00	0.00					
			0.00									
	High Court of Justice	31805100100		1,786,666.67	1,600,000.00	0.00	1,786,666.67					
	Judicial Service Commission	31801100100	0.00	0.00	70,000.00	0.00	0.00					
	Liason office Abuja	16102100200	0.00	0.00	100,000.00	0.00	0.00	20,000.00				
		16102100100	0.00	0.00	50,000.00	0.00	0.00					
	Liason office Lagos											
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	0.00					
	Ministry of Commerce and Industry	22200100100	24,000.00	24,000.00	100,000.00	0.00	0.00					
	Ministry of Education	51700100100	150,000.00	150,000.00	200,000.00	0.00	0.00					
												+
	Ministry of Enviroment	53500100100	300,000.00	300,000.00	500,000.00	0.00	0.00	39,000.00	_			
	Ministry of Health	52100100100	1,020,000.00	1,360,000.00	39,202,500.00	0.00	340,000.00					
	Ministry of Infrastructure	26700100100	50,000.00	50.000.00	50.000.00	0.00	0.00	30,000.00				
	, ,	12300100100	100,000.00	100,000.00	150,000.00	0.00	0.00	30,000.00	+		- 	_
	Ministry of Information and State Orientation	12300100100							1			
	Ministry of Inter Governmental Affairs		0.00	0.00	200,000.00	0.00	0.00					
	Ministry of Finance and Economic Development	22000100100	0.00	0.00	1,000,000.00	0.00	0.00					
	Ministry of Budget, Planning, Research & Monitoring	1 11 11	0.00	0.00	150,000.00	0.00	0.00					
		22722122122										
	Ministry of Human Capital Dev. & Monitoring	22700100100	3,810,000.00	5,080,000.00	41,000,000.00	0.00	1,270,000.00					
	Ministry of Culture and Tourism	23600100100	0.00	0.00	100,000.00	0.00	0.00					
	Ministry of Power & Energy	26100300100	265,000.00	265,000.00	30,000.00	0.00	0.00					
					100,000.00							+
	Ministry of Housing and Urban Dev.	26200100100	0.00	0.00		0.00	0.00					
	Ministry of Special Projects	26500100100	25,000.00	33,333.33	60,000.00	0.00	8,333.33					
	Ministry of Business Development	26800100100	138,000.00	184,000.00	300,000.00	0.00	46,000.00					
	Ministry of Market Development & Management	26900100100	0.00	0.00	500,000.00	0.00	0.00					
												+
	Ministry of Solid Mineral Development Communities	27200100100	0.00	0.00	100,000.00	0.00	0.00					
	Ministry of Youth Development & Sports	53900100100	0.00	0.00	120,000.00	0.00	0.00					
	Ministry of Local Government, Chief. Matters & Rural Dev.	55100100100	0.00	25,000.00	60,000.00	0.00	25,000.00					
			0.00		50,000.00							
	Ministry of water Resources	25200100100		0.00		0.00	0.00					
	Ministry of Internal Security & Border, Peace	16400100100	0.00	0.00	100,000.00	0.00	0.00					
	Ministry of Rice Mill Development	21600100100	0.00	0.00	500,000.00	0.00	0.00					
	Ministry of Justice	32600100100	1,531,000.00	1,531,000.00	200,000.00	0.00	0.00	311,000.00				_
								311,000.00				_
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	50,000.00	0.00	0.00					
	Ministry of Works and Transports	23400100100	0.00	0.00	0.00	0.00	0.00					
	Office of the Auditor General	14000100100	0.00	0.00	40,000.00	0.00	0.00	20,900.00				
								20,500.00				
	Office of the Deputy Governor	11100100200	2,044,800.00	2,044,800.00	300,000.00	0.00	0.00					
	Office of the Executive Governor	11100100100	462,500.00	616,666.67	10,500,000.00	0.00	154,166.67	40,000.00	<u> </u>	<u> </u>		
	Office of the Accountant General	22000700100	1,702,500.00	1,702,500.00	800,000.00		0.00					
 	Office of the Surveyor General	26000200100	0.00	0.00	50,000.00	0.00	0.00		1	 		
									1			
	Office of the Head of Services	12500500100	0.00	0.00	0.00	0.00	0.00	3,365,000.00				
	Office of the Secretary to the State Government	16100100100	0.00	0.00	146,666.67	0.00	0.00					
	State Civil Service Commission	14700100100	0.00	0.00	0.00	0.00	0.00					
	Total	50200200	17,638,776.12	23,514,268.17	211,274,166.67	0.00	5,875,492.05	16,931,250.00				_
	IULAI		17,038,776.12	23,514,268.1/	211,2/4,100.0/	0.00		10,931,250.00	-			
							0.00					
F	SECURITY AND SAFETY SERVICES						0.00					
	Ebonyi State College of Education	51701900100	672,000.00	896,000.00	5,000,000.00	0.00	224,000.00	1,280,000.00				
			18,765,000.00									_
			18 765 000 00 I	69,000,000.00	40,500,000.00	0.00	50,235,000.00	59,390,000.00				
	Ebonyi State House of Assembly	11200300100										1
I I	Ebonyi State Frouse of Assembly Ebonyi State Emergency Mgt Agency(SEMA)	11100800100	650,000.00	650,000.00	50,000.00	0.00	0.00					
	Ebonyi State Emergency Mgt Agency(SEMA)	11100800100	650,000.00									
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission	11100800100 12300300100	650,000.00 0.00	0.00	0.00	0.00	0.00					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission	11100800100 12300300100 14700100100	650,000.00 0.00 50,000.00	0.00 66,666.67	0.00 50,000.00	0.00 0.00	0.00 16,666.67					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission	11100800100 12300300100 14700100100 21500100400	650,000.00 0.00 50,000.00 0.00	0.00 66,666.67 0.00	0.00 50,000.00 300,000.00	0.00 0.00 0.00	0.00 16,666.67 0.00					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI)	11100800100 12300300100 14700100100	650,000.00 0.00 50,000.00	0.00 66,666.67	0.00 50,000.00	0.00 0.00	0.00 16,666.67					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme	11100800100 12300300100 14700100100 21500100400	650,000.00 0.00 50,000.00 0.00 0.00	0.00 66,666.67 0.00 0.00	0.00 50,000.00 300,000.00 50,000.00	0.00 0.00 0.00 0.00	0.00 16,666.67 0.00 0.00					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Ovil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Mgric Dev. Programme Ebonyi State Investment and Property Ltd	11100800100 12300300100 14700100100 21500100400 21510200100	650,000.00 0.00 50,000.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00	0.00 50,000.00 300,000.00 50,000.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 16,666.67 0.00 0.00 0.00					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100	650,000.00 0.00 50,000.00 0.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33	0.00 50,000.00 300,000.00 50,000.00 0.00 100,000.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 16,666.67 0.00 0.00 0.00 4,333.33					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council	11100800100 12300300100 14700100100 21500100400 21510200100	650,000.00 0.00 50,000.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00	0.00 50,000.00 300,000.00 50,000.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 16,666.67 0.00 0.00 0.00	150,000.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State Sports Council	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100 11200400100	650,000.00 0.00 50,000.00 0.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33	0.00 50,000.00 300,000.00 50,000.00 0.00 100,000.00 200,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33					
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Ovil Service Commission Ebonyi State Viol Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100 11200400100	650,000.00 0.00 50,000.00 0.00 0.00 0.00 13,000.00 330,000.00 128,000.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33 128,000.00	0.00 50,000.00 300,000.00 50,000.00 0.00 100,000.00 200,000.00 150,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33	120,000.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State Mouse of Assembly Service Commission Ebonyi State Independent Electoral Commission Ebonyi State School of Health	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100 11200400100 14800100100 52110600100	650,000.00 0.00 50,000.00 0.00 0.00 0.00 13,000.00 330,000.00 128,000.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33 128,000.00	0.00 50,000.00 300,000.00 50,000.00 0.00 100,000.00 200,000.00 150,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33 0.00	120,000.00 1,062,400.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Ovil Service Commission Ebonyi State Viol Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100 11200400100	650,000.00 0.00 50,000.00 0.00 0.00 13,000.00 128,000.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33 128,000.00 0.00	0.00 50,000.00 300,000.00 50,000.00 0.00 110,000.00 200,000.00 150,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33	120,000.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electroal Commission Ebonyi State School of Health Ebonyi State School of Nursing	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100 11200400100 14800100100 52110600100	650,000.00 0.00 50,000.00 0.00 0.00 13,000.00 128,000.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33 128,000.00 0.00	0.00 50,000.00 300,000.00 50,000.00 0.00 110,000.00 200,000.00 150,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 4,333.33 43,333.33 0.00 0.00	120,000.00 1,062,400.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State House of Assembly Service Commission Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission Ebonyi State School of Health Ebonyi State School of Nursing Ebonyi State School of Nursing	11100800100 12300300100 14700100100 21500100400 21510200100 53905100100 11200400100 14800100100 52110600100 52110400100	650,000.00 0.00 50,000.00 0.00 0.00 13,000.00 132,000.00 128,000.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33 128,000.00 0.00 0.00	0.00 \$0,000.00 300,000.00 \$0,000.00 0.00 100,000.00 200,000.00 150,000.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33 0.00 0.00 0.00 0.00	120,000.00 1,062,400.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State Mouse of Assembly Service Commission Ebonyi State Independent Electoral Commission Ebonyi State Independent Electoral Commission Ebonyi State School of Mursing Ebonyi State Tourism Board Ebonyi State Tourism Board Ebonyi State Universal Basic Education Board	11100800100 12300300100 14700100100 21500100400 21510200100 11200400100 11200400100 52110600100 52110400100 52110400100	650,000.00 0.00 50,000.00 0.00 0.00 0.00	0.00 66,666.67 0.00 0.00 17,333.33 373,333.33 128,000.00 0.00 0.00 0.00	0.00 \$0,000.00 300,000.00 \$0,000.00 0.00 100,000.00 200,000.00 150,000.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33 0.00 0.00 0.00 0.00	120,000.00 1,062,400.00 81,000.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State House of Assembly Service Commission Ebonyi State Independent Electoral Commission Ebonyi State School of Health Ebonyi State School of Health Ebonyi State Tourism Board Ebonyi State Universal Basic Education Board Ebonyi State Universal Basic Education Board	11100800100 12300300100 14700100100 21500100400 21510200100 11200400100 14800100100 52110600100 52110600100 51700300100 51702100100	650,000.00 0.00 50,000.00 0.00 0.00 0.00	0.00 66,666.67 0.00 0.00 0.00 17,333.33 373,333.33 128,000.00 0.00 0.00 0.00 0.00 9,470,000.00	0.00 50,000.00 300,000.00 50,000.00 50,000.00 0.00 100,000.00 200,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33 0.00 0.00 0.00 0.00 0.00	120,000.00 1,062,400.00				
	Ebonyi State Emergency Mgt Agency(SEMA) Ebonyi State Broadcasting Commission Ebonyi State Civil Service Commission Ebonyi State Civil Service Commission Ebonyi State Vocational Agric Training Institute (E-VATI) Ebonyi State Agric Dev. Programme Ebonyi State Investment and Property Ltd Ebonyi State Sports Council Ebonyi State Mouse of Assembly Service Commission Ebonyi State Independent Electoral Commission Ebonyi State Independent Electoral Commission Ebonyi State School of Mursing Ebonyi State Tourism Board Ebonyi State Tourism Board Ebonyi State Universal Basic Education Board	11100800100 12300300100 14700100100 21500100400 21510200100 11200400100 11200400100 52110600100 52110400100 52110400100	650,000.00 0.00 50,000.00 0.00 0.00 0.00	0.00 66,666.67 0.00 0.00 17,333.33 373,333.33 128,000.00 0.00 0.00 0.00	0.00 \$0,000.00 300,000.00 \$0,000.00 0.00 100,000.00 200,000.00 150,000.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 16,666.67 0.00 0.00 0.00 4,333.33 43,333.33 0.00 0.00 0.00 0.00	120,000.00 1,062,400.00 81,000.00				

						THE YEAR ENDED 31ST DECE						
	King David Gifted Children	51702622400	0.00	0.00	200,000.00	0.00	0.00					
	Ebonyi State Committee on Food and Nutrition		0.00	0.00	100,000.00	0.00	0.00					
	Local Government Pension Board	55100200100	0.00	0.00	60,000.00	0.00	0.00					
		31805100100	693,000.00	720,933.33	700.000.00	0.00	27,933.33	2,099,220.00				
	High Court of Justice				,							
	Liason office Abuja	16102100200	100,000.00	100,000.00	100,000.00	0.00	0.00	21,000.00				
	Liason office Lagos	16102100100	0.00	0.00	1,650,000.00	0.00	0.00	318,500.00				
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	0.00	13,000.00				
	Ministry of Inter Governmental Affairs		0.00	0.00	200,000.00	0.00	0.00	,				
		01100100100										_
	Ministry of Rice Mill Development	21600100100	0.00	0.00	500,000.00	0.00	0.00					
	Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	0.00	20,000,000.00	0.00	0.00					
	Ministry of Special Project	26500100100	125,000.00	125,000.00	50.000.00	0.00	0.00					
	Ministry of Market Development	26900100100	0.00	0.00	500,000.00	0.00	0.00					
			0.00									
	Ministry of Youth and Sports	53900100100		0.00	100,000.00	0.00	0.00					
	Ebonyi State Newspaper publishing company	12305500100	148,500.00	148,500.00		0.00	0.00					
	Ministry of Grant and Donor Agencies	16500100100	0.00	0.00	90,000.00	0.00	0.00					
	Ministry of Budget & Planning		19,000.00	19,000.00	90,000.00	0.00	0.00					
		252224224	0.00	0.00	150.000.00			6,500.00				
	Ministry of Business Development	26800100100			,	0.00	0.00	6,500.00				
	Ministry of Commerce and Industry	22200100100	22,000.00	66,666.67	50,000.00	0.00	44,666.67					
	Ministry of Culture and Tourism	23600100100	0.00	0.00	0.00	0.00	0.00					
	Ministry of Education	51700100100	99,855,000.00	99,855,000.00	200,000.00	0.00	0.00	55,000.00		1		
					100.000.00			45.000.00		 		
	Ministry of Enviroment	53500100100	0.00	0.00		0.00	0.00					
	Ministry of Finance and Economic Development	22000100100	1,269,000.00	1,269,000.00	1,500,000.00	0.00	0.00	749,800.00				
	Ministry of Health	52100100100	50,000.00	66,666.67	0.00	0.00	16,666.67	25,000,000.00				
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	50,000.00	0.00	0.00			1		
			0.00					201 000 00		 		
	Ministry of Infrastructure	26700100100		0.00	100,000.00	0.00	0.00	201,000.00				
	Ministry of Internal Security	16400100100	1,644,914,055.00	1,645,663,205.00	670,100,000.00	0.00	749,150.00	750,298,680.00				
	Ministry of Land Survey and Housing	26000100100	10,000.00	10,000.00	20,000.00	0.00	0.00					
	Ministry of Project Monitoring	26600100100	196,750.00	196,750.00	200,000.00	0.00	0.00	43,000.00				
		25200100100	0.00	0.00	50,000.00	0.00	0.00	18,000.00		I		
	Ministry of Water Resouces							18,000.00				
	Ministry of Works and Transports	23400100100	45,000.00	45,000.00	50,000.00	0.00	0.00					
	Office of the Accountant General	22000700100	569,500.00	569,500.00	500,000.00	0.00	0.00	309,000.00				
	Office of the Auditor General	14000100100	200,000.00	200,000.00	40,000.00	0.00	0.00					
	Office of the Deputy Governor	11100100200	13,348,400.00	13,348,400.00	4,900,000.00	0.00	0.00	11,038,000.00				
	Office of the Executive Governor	11100100100	2,480,949,760.52	2,480,949,760.52	5,512,073,092.87	0.00	0.00	2,455,258,332.00				
	Office of the Secretary to the State Government	16100100100	190,000.00	253,333.34	293,333.34			11,320,000.00			1	
	Office of the secretary to the state dovernment	10100100100	130,000.00	233,333.34	293,333.34	0.00	63,333.34	11,320,000.00				
	Office of the Surveyor-General	26000200100	0.00	0.00	60,000.00	0.00	0.00	20,000.00				
	Office of the Surveyor-General Secondary Education Board		0.00	0.00 0.00	60,000.00	0.00	0.00	20,000.00				
	Office of the Surveyor-General	26000200100	0.00	0.00	60,000.00	0.00	0.00 0.00 51,425,083.34					
	Office of the Surveyor-General Secondary Education Board	26000200100	0.00	0.00 0.00	60,000.00	0.00	0.00	20,000.00				
G	Office of the Surveyor-General Secondary Education Board Total	26000200100	0.00	0.00 0.00	60,000.00	0.00	0.00 0.00 51,425,083.34 0.00	20,000.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES	26000200100 51705100000	0.00 0.00 4,272,932,965.52	0.00 0.00 4,324,358,048.86	60,000.00 0.00 6,281,176,426.21	0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyi State College of Education	26000200100 51705100000 51701900100	0.00 0.00 4,272,932,965.52 2,000,000.00	0.00 0.00 4,324,358,048.86 2,666,666.67	60,000.00 0.00 6,281,176,426.21 3,400,000.00	0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67	20,000.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES EDONYL State College of Education EDONYL State Emergency Mgt Agency (SEMA)	26000200100 51705100000 51701900100 11100800100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00	0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyi State College of Education	26000200100 51705100000 51701900100	0.00 0.00 4,272,932,965.52 2,000,000.00	0.00 0.00 4,324,358,048.86 2,666,666.67	60,000.00 0.00 6,281,176,426.21 3,400,000.00	0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State House of Assembly	26000200100 51705100000 51701900100 11100800100 11200300100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation	26000200100 51705100000 51705100000 51701900100 11100800100 11200300100 12300300100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES EDONY State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission	26000200100 51705100000 51705100000 51701900100 11100800100 11200300100 12300300100 14800100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67 0.00 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI)	26000200100 51705100000 51705100000 51705100000 11100800100 11200300100 12300300100 14800100100 21500100400	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 51,425,083.34 0.00 0.00 666,666 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Postalianal Agric Training Institute (E-VATI) Ebonyl State Pertilizer & Chemical Co Ltd	26000200100 51705100000 51705100000 11100800100 11200300100 12300300100 14800100100 21500100400 21511000100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 100,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI)	26000200100 51705100000 51705100000 51705100000 11100800100 11200300100 12300300100 14800100100 21500100400	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 51,425,083.34 0.00 0.00 666,666 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fertilizer & Chemical Co Ltd Fiscal Responsibility Commission	2600200100 51705100000 51705100000 11100800100 11200300100 12300300100 14800100100 21500100400 21511000100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 100,000.00 0.00 2,500,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Fordilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fordilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board	26000200100 51705100000 51705100000 11100800100 11200300100 12300300100 21500100400 2151000100100 55700300100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 100,000.00 0.00 2,500,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 666,666.67 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Pocalizinal Agric Training Institute (E-VATI) Ebonyl State Portilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board	26000200100 51705100000 51705100000 51705100100 11100300100 12300300100 14800100100 21511000100 21511000100 55000100100 5170210100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 100,000.00 2,500,000.00 2,500,000.00 19,200,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Vocational Agric Training Institute (E-VATI) Fload Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University	26000200100 51705100000 51705100000 11100800100 11200300100 1480010010 21500100400 21511000100 25000100100 51700300100 31801100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 0.00 30,000.00 100,000.00 0.00 2,500,000.00 0.00 19,200,000.00 19,200,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Pocalizinal Agric Training Institute (E-VATI) Ebonyl State Portilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board	26000200100 51705100000 51705100000 51705100100 11100300100 12300300100 14800100100 21511000100 21511000100 55000100100 5170210100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 100,000.00 2,500,000.00 2,500,000.00 19,200,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Vocational Agric Training Institute (E-VATI) Fload Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University	26000200100 51705100000 51705100000 11100800100 11200300100 1480010010 21500100400 21511000100 25000100100 51700300100 31801100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 0.00 30,000.00 100,000.00 0.00 2,500,000.00 0.00 19,200,000.00 19,200,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 51,425,083.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Food Education Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Fordilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Elonyl State University Elonyl State University Ministry of Women Affairs & Social Development Ministry of Health	26000200100 51705100000 51705100000 11100300100 11200300100 12300300100 14800100100 21531000100 25000100100 55702100100 31801100100 52100100100 52100100100 52100100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 100,000.00 0.00 2,500,000.00 0.00 1,500,000.00 0.00 0.00 0.00 400,000.00 98,329,500.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universil Basic Education Board Ebonyl State Universilty Ebonyl State University	26000200100 51705100000 51705100000 11100800100 11200300100 12300300100 21500100100 21510001010 51700300100 51702100100 51702100100 51400100100 51400100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,948,000.00 11,086,666.67 1,333,333.33	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 0.00 30,000.00 100,000.00 0.00 2,500,000.00 0.00 19,200,000.00 400,000.00 98,329,500.00 20,000,000 20,000,000 20,000,000 20,000,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Profility Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fertilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universit Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State Judicial Service Commission Ministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs	26000200100 51705100000 51705100000 11100800100 11200300100 12300300100 14800100100 21501001000 215100100100 51700300100 51700300100 51700300100 51700300100 51700300100 51700300100 51700300100100 52100100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.00 0.00 0.00 1.00 1.00 1.00 1.00 1.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 100,000.00 2,500,000.00 0.00 2,500,000.00 19,200,000.00 98,329,500.00 20,000.00 20,000.00 50,000.00 98,329,500.00 20,000.00 50,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universil Basic Education Board Ebonyl State Universilty Ebonyl State University	26000200100 51705100000 51705100000 11100300100 11200300100 12300300100 14800100100 21531000100 25000100100 55702100100 31801100100 52100100100 52100100100 52100100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 100,000.00 2,500,000.00 0.00 1,500,000.00 0.00 2,500,000.00 0.00 19,200,000.00 400,000.00 98,329,500.00 20,000,000.00 50,000.00 50,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Foodsessing Corporation Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Fordilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Women Affairs & Social Development Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governental Affairs Ministry of Inter Governental Affairs Ministry of Inter Governental Affairs	26000200100 51705100000 51705100000 11100300100 11200300100 12300300100 14800100100 21501000100 25000100100 51702100100 31801100100 52100100100 52100100100 52100100100 22700100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 100,000.00 2,500,000.00 0.00 2,500,000.00 19,200,000.00 98,329,500.00 20,000.00 20,000.00 50,000.00 98,329,500.00 20,000.00 50,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universil Basic Education Board Ebonyl State Universilty Ebonyl State Universilty Ebonyl State Universilty Ebonyl State Universilty Ebonyl State Universil Ministry of Women Affairs & Social Development Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Finance and Economic Development Ministry of Justice	26000200100 51705100000 51705100000 11100800100 11200300100 12300300100 21500100400 2151100100100 51700300100 31801100100 51400100100 522000100100 22700100100 22000100100 22000100100	0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 0.00 2,500,000.00 0.00 2,500,000.00 0.00 9,000.00 400,000.00 98,329,500.00 20,000,000 50,000.00 50,000.00 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00 3,516,867.43				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fertilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Alministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Justice Ministry of Justice Ministry of Justice Ministry of Justice	26000200100 51705100000 51705100000 51705100000 11100800100 11200300100 12300300100 14800100100 2151000100 51700300100 51700300100 51700100100 52000100100 22700100100 22000100100 22000100100 22000100100 26000100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 100,000.00 2,500,000.00 0.00 19,200,000.00 98,329,500.00 20,000,000.00 50,000.00 20,000,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Justice Ministry of Land Survey and Housing Ministry of Solid Minerals	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 12800300100 2150100100 51700300100 51700300100 51702100100 31801100100 522000100100 22700100100 22700100100 22700100100 22000100100 22000100100 22700100100	0.00 0.00 4,272,932,965.52 2,000,000,00 144,000,00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 100,000.00 2,500,000.00 0.00 2,500,000.00 10,000.00 2,500,000.00 2,500,000.00 50,000.00 400,000.00 98,329,500.00 20,000,000.00 50,000.00 50,000.00 120,040,000.00 120,040,000.00 300,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universall Savice Commission Ministry of Women Affairs & Social Development Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Justice Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Youth and Sports	26000200100 51705100000 51705100000 11100800100 11200300100 12300300100 21500100100 21500100100 31801100100 51400100100 22700100100 22700100100 22700100100 22000100100 22000100100 22000100100 22000100100 23600100100 25000100100 25000100100 25000100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 100,000.00 2,500,000.00 0.00 19,200,000.00 98,329,500.00 20,000,000.00 50,000.00 20,000,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Justice Ministry of Land Survey and Housing Ministry of Solid Minerals	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 12800300100 2150100100 51700300100 51700300100 51702100100 31801100100 522000100100 22700100100 22700100100 22700100100 22000100100 22000100100 22700100100	0.00 0.00 4,272,932,965.52 2,000,000,00 144,000,00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 100,000.00 2,500,000.00 0.00 2,500,000.00 10,000.00 2,500,000.00 2,500,000.00 50,000.00 400,000.00 98,329,500.00 20,000,000.00 50,000.00 50,000.00 120,040,000.00 120,040,000.00 300,000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Furilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Alministry of Women Affairs & Social Development Ministry of Human Capital Dev. & Monitoring Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals	26000200100 51705100000 51705100000 517051000100 11100800100 11200300100 1480010010 21501000100 51700300100 51702100100 31801100100 52001100100 52001100100 227001100100 227001100100 22000100100 22000100100 27001100100 27001100100 27001100100 27001100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 100,000.00 2,500,000.00 0.00 15,000,000.00 2,500,000.00 10,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Index Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Office of the Auditor General-State	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 12800300100 2150100100 51702100100 31801100100 52700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 23600100100 27700100100 53900100100 53900100100 54000100100 54000100100	0.00 0.00 4,272,932,965.52 2,000,000,00 144,000,00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 100,000.00 2,500,000.00 0.00 2,500,000.00 0.00 12,200,000.00 2,500,000.00 12,200,000.00 12,200,000.00 12,200,000.00 12,200,000.00 12,000,000.00 12,000,000.00 30,000.00 120,000,000.00 120,000,000.00 120,000,000.00 100,000.00 100,000.00 100,000.00 100,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State Universal William State University Ebonyl State Universal Maries & Social Development Ministry of Women Affairs & Social Development Ministry of Health Ministry of Health Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Justice Ministry of Joild Minerals Ministry of Solid Minerals Ministry of Solid Minerals Office of the Auditor General-State Office of the Auditor General-State	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 23500100100 25500100100 31801100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 19,200,000.00 400,000.00 98,329,500.00 20,000,000 50,000.00 120,000,000 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Index Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Office of the Auditor General-State	26000200100 51705100000 51705100000 51705100000 11100800100 11200300100 12300300100 1480010010 25000100100 51702100100 31801100100 5200100100 5200100100 22700100100 22700100100 22700100100 22700100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100 27200100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 30,000.00 100,000.00 2,500,000.00 100,000 2,500,000.00 100,000 100,000 119,200,000.00 20,000,000.00 20,000,000.00 120,040,000.00 120,040,000.00 120,040,000.00 120,040,000.00 100,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State Universal William State University Ebonyl State Universal Maries & Social Development Ministry of Women Affairs & Social Development Ministry of Health Ministry of Health Ministry of Inter Governmental Affairs Ministry of Finance and Economic Development Ministry of Justice Ministry of Joild Minerals Ministry of Solid Minerals Ministry of Solid Minerals Office of the Auditor General-State Office of the Auditor General-State	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 23500100100 25500100100 31801100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0.00 30,000.00 19,200,000.00 400,000.00 98,329,500.00 20,000,000 50,000.00 120,000,000 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 120,000,000 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State College of Education Ebonyl State Emergency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Fortilizer & Chemical Co Ltd Fiscal Responsibility Commission Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ebonyl State Universal Basic Education Board Ministry of State Indicial Service Commission Ministry of Women Affairs & Social Development Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Solid Minerals Ministry of Solid Minerals Office of the Auditor General-State Office of the Auditor General-LG Office of the Accountant General Office of the Accountant General	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 12800300100 2150100100 51702100100 31801100100 52700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000700100 24000700100 21100100100	0.00 0.00 4,272,932,965.52 2,000,000,00 144,000,00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0,00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000.00 0,00 100,000.00 2,500,000.00 0,00 12,500,000.00 0,00 12,500,000.00 12,500,000.00 12,500,000.00 12,500,000.00 50,000.00 20,000,000.00 120,000,000.00 120,000,000.00 120,000,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Profility Commission Ebonyl State Worderonal Agric Training Institute (E-VATI) Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Youth and Sports Ministry of Solid Minerals Office of the Auditor General-LG Office of the Auditor General-LG Office of the Auditor General-LG Office of the Accountant General Office of the Executive Governor Office of the Executive Governor	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 2300300100 23500100100 51702100100 31801100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2000700100 140000200100 2000700100 16100100100100	0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 210,000.00 0.00 30,000.00 0.00 2,500,000.00 0.00 2,500,000.00 0.00 19,200,000.00 400,000.00 98,329,500.00 20,000,000 120,000,000 120,000,000 0.00 120,000,000 0.00 140,000,000 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Productional Agric Training Institute (E-VATI) Ebonyl State Universial Basic Education Board Ebonyl State University Ebonyl State U	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 12800300100 2150100100 51702100100 31801100100 52700100100 22700100100 22700100100 22700100100 22700100100 22700100100 22700100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000100100 24000700100 24000700100 21100100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 100,000 2,500,000.00 100,000 2,500,000.00 19,200,000.00 20,000,000.00 19,200,000.00 19,200,000.00 100,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63 1,500,000.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Profility Commission Ebonyl State Worderonal Agric Training Institute (E-VATI) Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ministry of Health Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Youth and Sports Ministry of Solid Minerals Office of the Auditor General-LG Office of the Auditor General-LG Office of the Auditor General-LG Office of the Accountant General Office of the Executive Governor Office of the Executive Governor	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 2300300100 23500100100 51702100100 31801100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2000700100 140000200100 2000700100 16100100100100	0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 0.00 6,281,176,426.21 3,400,000.00 210,000.00 210,000.00 0.00 30,000.00 0.00 2,500,000.00 0.00 2,500,000.00 0.00 19,200,000.00 400,000.00 98,329,500.00 20,000,000 120,000,000 120,000,000 0.00 120,000,000 0.00 140,000,000 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 51,425,083,34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Productional Agric Training Institute (E-VATI) Ebonyl State Universial Basic Education Board Ebonyl State University Ebonyl State U	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 2300300100 23500100100 51702100100 31801100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2000700100 140000200100 2000700100 16100100100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 100,000 2,500,000.00 100,000 2,500,000.00 19,200,000.00 20,000,000.00 19,200,000.00 19,200,000.00 100,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63 1,500,000.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State House of Assembly Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Most of Assembly Ebonyl State Independent Electoral Commission Ebonyl State Vocational Agric Training Institute (E-VATI) Ebonyl State Profility Commission Ebonyl State Worderonal Basic Education Board Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State University Ebonyl State Judicial Service Commission Ministry of Women Affairs & Social Development Ministry of Human Capital Dev. & Monitoring Ministry of Inter Governmental Affairs Ministry of Inter Governmental Affairs Ministry of Justice Ministry of Justice Ministry of Solid Minerals Ministry of Youth and Sports Ministry of Solid Minerals Office of the Auditor General-LG Office of the Auditor General-LG Office of the Auditor General-CG Office of the Auditor General-CG Office of the Auditor General-CG Office of the Accountant General Office of the Secretary to the State Government Office of the Secretary to the State Government Office of the Secretary to the State Government Office of the Secretary to the State Government Office of the Secretary to the State Government	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 2300300100 23500100100 51702100100 31801100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2700100100 2000700100 140000200100 2000700100 16100100100100	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 100,000 2,500,000.00 100,000 2,500,000.00 19,200,000.00 20,000,000.00 19,200,000.00 19,200,000.00 100,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63 1,500,000.00				
G	Office of the Surveyor-General Secondary Education Board Total CONSULTING AND PROFESSIONAL SERVICES Ebonyl State College of Education Ebonyl State Energency Mgt Agency (SEMA) Ebonyl State Broadcasting Corporation Ebonyl State Broadcasting Corporation Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Independent Electoral Commission Ebonyl State Productional Agric Training Institute (E-VATI) Ebonyl State Universial Basic Education Board Ebonyl State University Ebonyl State U	26000200100 51705100000 51705100000 11100800100 11100800100 12300300100 2300300100 2150100100 31801100100 31801100100 22700100100 22700100100 22700100100 22700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 27700100100 2700100100 2700100100 2700100100 2700100100 2700100100 27001001000 27001001000 270010010000000000	0.00 0.00 4,272,932,965.52 2,000,000.00 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4,324,358,048.86 2,666,666.67 144,000.00 0.00 0.00 0.00 0.00 0.00 0.00	60,000.00 6,281,176,426.21 3,400,000.00 210,000.00 5,000,000 0.00 100,000 2,500,000.00 100,000 2,500,000.00 19,200,000.00 20,000,000.00 19,200,000.00 19,200,000.00 100,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20,000.00 3,341,259,454.00 3,516,867.43 2,722,500.00 171,375,405.63 1,500,000.00				

					NANCIAL STATEMENTS FOR							
	Abakaliki Capital Development Board	46300100100	504,100.00	564,000.00	500,000.00	0.00	59,900.00					
	Admin and General Service Department	16100500100	25,000.00	25,000.00	80,000.00	0.00	0.00	80,000.00				
	Board of Internal Revenue	22000800100	8,031,905.00	8,031,905.00	5,000,000.00	0.00	0.00	5,512,430.00				
		31805200100	7,220,000.00	7,220,000,00	6.000,000.00	0.00	0.00	7,200,000.00				-
	Customary Court of Appeal		20,000.00	20,000.00	50,000.00							
	Department of Economic Affairs	16100200100		20,000.00	50,000.00	0.00	0.00	10,000.00				
	Department of Political and Social Services	16100700100	25,000.00									
	Government Printing Press	12301300100	29,700.00			1						
	Sustainable Development Goals		0.00	0.00	80,000.00	0.00	0.00					
	Department of Economic Empowerment & Poverty Alleviation		0.00	0.00	0.00	0.00	0.00					
-	Department of Executive Council Matters (EXCO)	16100300100	90,000.00	90,000.00	200,000.00	0.00	0.00	85,000.00	 			
		16100300100		90,000.00	200,000.00	0.00	0.00	85,000.00				
	Department of Religious and Welfare Matters		250,000.00									
	Ebonyi State College of Education	51701900100	610,700.00	610,700.00	15,000,000.00	0.00	0.00	3,464,600.00				
	Ebonyi State Council on Public Procurments		271,450.00	271,450.00	350,000.00	0.00	0.00	167,950.00				
	Ebonyi State Emergency Management Agency	11100800100	500,911.19	500,911.19	360,000.00	0.00	0.00	. ,				
	Ebonyi State House of Assembly	11200300100	51,121,500.00	51,121,500.00	65,000,000.00	0.00	0.00	51,166,250.00				
	Ebonyi State House of Assembly Service Commission	11200400100	600,000.00	600,000.00	700,000.00	0.00	0.00	600,000.00				
	Ebonyi State Independent Electoral Commission	14800100100	2,260,300.00	2,260,300.00	600,000.00	0.00	0.00	1,224,650.00				
	Ebonyi State Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	0.00					
	Ebonyi State Planning Commission		0.00	0.00	0.00	0.00	0.00					
- 		E170E000400			50,000.00			20.000.00		 	- 	
	Ebonyi State Scholarship Board	51705600100	75,000.00	75,000.00	50,000.00	0.00	0.00	30,000.00				
	Ebonyi State Examination Development Centre	51700900100	100,000.00									
	Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	0.00					
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00	2,909,500.00				
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	0.00	,,				\neg
- 			150,000.00					E 400 0E2 00		 	- 	$\overline{}$
	Ebonyi State University	51702100100		200,000.00	38,000,000.00	0.00	50,000.00	5,486,052.00		ļ		
	Ebonyi State Newspaper & Publishing Corporation	12305500100	59,400.00	59,400.00	300,000.00	0.00	0.00					
	Ebonyi State Vocational Agric Training Institute (E-VATI)	21500100400	0.00	0.00	740,000.00	0.00	0.00					
	Ebonyi State Agric Dev. Programme	21510200100	70,000.00	70,000.00	130,000.00	0.00	0.00					
	Ebonyi State Agric. Land Dev. Authority Board	21510300100	0.00	0.00	200,000.00	0.00	0.00					
			45,300.00	45,300.00	80.000.00	0.00	0.00					
	Ebonyi State Council for Arts and Culture	23600400100			,							
	Ebonyi State Ivestment and Property Co. Ltd	27300300100	207,000.00	207,000.00	0.00	0.00	0.00					
	Ebonyi State Sports Council	53905100100	80,000.00	80,000.00	140,000.00	0.00	0.00					
	Ebonyi State Library Board	51700800100	16,800.00	16,800.00	20,000.00	0.00	0.00					
	Ebonyi State Agency For Mass Literacy	51701000100	77,000.00	77,000.00	105,000.00	0.00	0.00					
	Ebonyi Vocational College	51702622500	0.00	0.00	800,000.00	0.00	0.00					$\overline{}$
		31702022300										
	Ebonyi State Committee on Food and Nutrition		0.00	0.00	1,300,000.00	0.00	0.00					
	Ebonyi State Local Government Staff Pension Board	55100200100	0.00	0.00	150,000.00	0.00	0.00					
	King David Gifted Children Accademy	51702622400	0.00	0.00	800,000.00	0.00	0.00					
	Exam Development Centre	51700900100	0.00	20,000.00	0.00	0.00	20,000.00					
	Fiscal Responsibility Commission	25000100100	180,000.00	240,000.00	800,000.00	0.00	60,000.00					-
	Government Printing Press	12301300100	0.00	0.00	0.00	0.00	0.00					
	High Court of Justice	31805100100	6,259,300.00	6,259,300.00	7,000,000.00	0.00	0.00	7,596,800.00				
	Judicial Service Commission	31801100100	2,700,000.00	2,700,000.00	2,200,000.00	0.00	0.00	3,300,000.00				
	Liason office Abuja	16102100200	477,500.00	4,665,333.33	4,080,000.00	0.00	4,187,833.33	4,566,600.00				
	Liason office Lagos	16102100100	796,000.00	796,000.00	910,000.00	0.00	0.00	739,500.00				
		14700200100	0.00	0.00	0.00	0.00	0.00	100,000.00				$\overline{}$
	Local Government Service Commission							100,000.00	 			
	Ministry of Grants & Donor Agencies	16500100100	0.00	0.00	210,000.00	0.00	0.00					
	Ministry of Market Development & Management	26900100100	250,000.00	250,000.00	50,000.00	0.00	0.00					
	Ministry of Investments	27300100100	994,000.00	994,000.00	0.00	0.00	0.00					
	Ministry of Agriculture and Natural Resources	21500100100	780,000.00	853,333.33	500,000.00	0.00	73,333.33	535,000.00				
	Ministry of Budget & Planning	1	0.00	158,600.00	430,000.00	0.00	158,600.00	1,158,500.00				
- 		26000400460			,							
	Ministry of Business Development	26800100100	93,810.00	325,080.00	550,000.00	0.00	231,270.00	170,830.00				
	Ministry of Commerce and Industry	22200100100	800,000.00	800,000.00	520,000.00	0.00	0.00	234,500.00				
<u> </u>	Ministry of Culture and Tourism	23600100100	1,000,000.00	1,000,000.00	500,000.00	0.00	0.00	400,000.00	<u> </u>			
	Ministry of Education	51700100100	335,000.00	335,000.00	450,000.00	0.00	0.00	218,500.00				
	Ministry of Enviroment	53500100100	400,000.00	533,333.33	500,000.00	0.00	133,333.33	140,000.00				
- 		22000100100	594,825.00	615,766.67	11,300,000.00	0.00	20,941.67	30,713,035.00			- 	$\overline{}$
	Ministry of Finance and Economic Development											
	Ministry of Health	52100100100	4,131,000.00	4,131,000.00	1,150,000.00	0.00	0.00	300,000.00				
	Ministry of Housing & Urban Development	26200100100	710,000.00	710,000.00	900,000.00	0.00	0.00	125,000.00				
	Ministry of Human Capital	22700100100	410,000.00	410,000.00	500,000.00	0.00	0.00	159,000.00				
	Ministry of Information and State Orientation	12300100100	500,000.00	539,999.67	530,000.00	0.00	39,999.67	588,300.00				
<u> </u>	Ministry of Infrastructure	26700100100	493,600.00	493,600.00	200,000.00	0.00	0.00	22,000.00		<u> </u>		
	Ministry of Infrastructure Ministry of Internal Security		5,260,000.00	5,260,000,00	500.000.00							
		16400100100		-,,	,	0.00	0.00	250,000.00				
				226,666,67	350,000.00	0.00	50,666.67	143,000.00				
	Ministry of Internal Security Ministry of Justice	32600100100	176,000.00	.,			44 000 07	384,000.00				
		32600100100 26000100100	176,000.00 225,000.00	266,666.67	500,000.00	0.00	41,666.67	304,000.00			I	
	Ministry of Justice Ministry of Land and Survey	26000100100	225,000.00	266,666.67	500,000.00 480,000.00			384,000.00				
	Ministry of Justice Ministry of Land and Survey Ministry of Local Government and Chieftaincy Matters	26000100100 55100100100	225,000.00 562,000.00	266,666.67 562,000.00	480,000.00	0.00	0.00					
	Ministry of Justice Ministry of Land and Survey Ministry of Local Government and Chieftaincy Matters Ministry of Power	26000100100	225,000.00 562,000.00 336,050.00	266,666.67 562,000.00 336,050.00	480,000.00 200,000.00	0.00 0.00	0.00 0.00	150,000.00				
	Ministry of Justice Ministry of Land and Survey Ministry of Local Government and Chieftaincy Matters Ministry of Power Ministry of Inter Governmental Affairs	26000100100 55100100100 26100300100	225,000.00 562,000.00 336,050.00 0.00	266,666.67 562,000.00 336,050.00 0.00	480,000.00 200,000.00 650,000.00	0.00 0.00 0.00	0.00 0.00 0.00	150,000.00				
	Ministry of Justice Ministry of Land and Survey Ministry of Local Government and Chieftaincy Matters Ministry of Power	26000100100 55100100100	225,000.00 562,000.00 336,050.00 0.00 500,000.00	266,666.67 562,000.00 336,050.00 0.00 500,000.00	480,000.00 200,000.00 650,000.00 500,000.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	150,000.00 437,250.00				
	Ministry of Justice Ministry of Land and Survey Ministry of Local Government and Chieftaincy Matters Ministry of Power Ministry of Inter Governmental Affairs	26000100100 55100100100 26100300100	225,000.00 562,000.00 336,050.00 0.00	266,666.67 562,000.00 336,050.00 0.00	480,000.00 200,000.00 650,000.00	0.00 0.00 0.00	0.00 0.00 0.00	150,000.00				
	Ministry of Justice Ministry of Land and Survey Ministry of Local Government and Chieftaincy Matters Ministry of Power Ministry of Inter Governmental Affairs Ministry of Project Monitoring	26000100100 55100100100 26100300100 26600100100	225,000.00 562,000.00 336,050.00 0.00 500,000.00	266,666.67 562,000.00 336,050.00 0.00 500,000.00	480,000.00 200,000.00 650,000.00 500,000.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	150,000.00 437,250.00				

Ministry of Special Project 25500100100 70,0000 126,666.67 400,000.0 0.00 56,666.67 219,000.00 Ministry of Water Resouces 25500100100 173,000.0 230,666.67 170,000.0 0.00 57,666.67 83,000.00 Ministry of Works and Transports 15400100100 417,650.00 417,650.00 500,000.0 0.00 0.00 0.00 0.00 240,000.00 Ministry of Works and Transports 1540010100 12,620.00 16,826.67 200,000.0 0.00 4,206.67 55,260.00 Ministry of Youth and Sports 1530010100 12,620.00 16,826.67 200,000.00 0.00 4,206.67 55,260.00 Ministry of Works and Transports 15300100100 12,620.00 16,826.67 200,000.00 0.00 73,103.33 1,719,487.00 Ministry of Works and Transports 15300100100 12,620.00 16,826.67 200,000.00 0.00 73,103.33 1,719,487.00 Ministry of Works and Transports 15300100100 12,620.00 16,826.67 200,000.00 0.00 73,103.33 1,719,487.00 Ministry of Works and Transports 11000100100 147,533,003.00 174,533,003.00 174,533,003.00 0.00 0.00 0.00 122,984,900.00 Ministry of Works and Transports 11100100200 174,533,003.00 174,533,003.00 80,000,000.00 0.00 0.00 122,984,900.00 Ministry of Works and Transports 11100100200 174,533,003.00 174,533,003.00 80,000,000.00 0.00 0.00 122,984,900.00 Ministry of Works and Transports 11100100200 174,533,003.00 174,533,003.00 80,000,000.00 0.00 0.00 0.00 122,984,900.00 Ministry of Works and Transports 11100100200 174,533,003.00 174,533,003.00 80,000,000.00 0.00 0.00 0.00 0.00 0.	
Ministry of Women Affairs and Social Development 5140010010 0.00 0.00 0.00 0.00 0.00 0.00 58,300.00	
Ministry of Women Affairs and Social Development 5140010010 0.00 0.00 0.00 0.00 0.00 0.00 58,300.00	
Ministry of Works and Transports 23400100100 417,650.00 417,650.00 500,000.00 0.00 0.00 240,000.00 0.00 240,000.00 0.00	
Ministry of Youth and Sports 5390100100 12,620.00 16,826.67 200,000.00 0.00 4,206.67 55,260.00 Office of the Accountant General 22000700100 2,228,430.00 2,301,533.33 1,000,000.00 0.00 73,103.33 1,719,487.00 Office of the Auditor General 14000100100 347,525.00 347,525.00 200,000.00 0.00 0.00 77,230.00	
Office of the Accountant General 220070010 2,228,430.00 2,301,533.33 1,000,000.00 0.00 73,103.33 1,719,487.00 Office of the Auditor General 1400100100 347,525.00 347,525.00 200,000.00 0.00 0.00 77,230.00	
Office of the Auditor General 14000100100 347,525.00 347,525.00 200,000.00 0.00 77,230.00	
Office of the Executive Governor 1110010010 174,487,611.33 178,724,615.13 250,300,000.0 0.00 4,237,003.80 188,388,911.83	
Office of the Head of Service 1250100100 990,200.00 990,200.00 500,000.00 0.00 518,000.00 518,000.00	
Office of the Secretary to the State Government 16100100100 210,753,339.19 210,753,339.19 1,814,868.00 0.00 0.00 7,808,575.90	
Office of the Surveyor-General 26000200100 205,900.00 200,900.00 0.00 0.00 120,200.00	
Secondary Education Board 51705100000 0.00 0.00 0.00 0.00 0.00	
State Civil Service Commission 1470010010 686,900.00 686,900.00 400,000.00 0.00 0.00 447,500.00	
Ebonyi State College of Education 5170190010 0.00 0.00 0.00 0.00 0.00 0.00 0.00	
Total 666,933,157.01 676,121,148.81 510,219,868.00 0.00 9,187,991.80 453,267,281.73	
0.00	
I FINANCIAL CHARGES 0.00	
Ebonyi State Emergency Mgt Agency 11100800100 2,088.81 2,088.81 10,000.00 0.00 0.00	
Liason Office Lagos 16102100100 8,700.00 11,600.00 10,000.00 0,00 2,900.00	
Ebonyi State Civil Service Commission 14700100100 7,000.00 9,333.33 50,000.00 0.00 2,333.33	
Abakaliki Capital Development Board 46300100100 0.00 0.00 0.00 0.00 0.00	
Ebonyi State College of Education 51701900100 54,836.73 54,836.73 3,000,000.00 0.00 0.00	
Board of Internal Revenue 22000800100 33,000.00 44,000.00 100,000.00 0.00 11,000.00 23,500.00	
Ebonyi State House of Assembly Service Commission 11200400100 0.00 0.00 60,000.00 0.00 0.00 30,000.00	
Ebonyl State School of Health 52110600100 0.00 0.00 0.00 0.00 46,987.22	
Ebonyi State School of Nursing 52110400100 0.00 0.00 0.00 0.00 0.00 6,457.31	
Ebonyi State University 51702100100 7,469,464.15 7,469,464.15 7,000,000.00 0.00 0.00 4,451,832.85	
Ebonyi State House of Assembly 11200300100 0.00 0.00 5,200,000.00 0.00 0.00	
Ebonyi State Vocational Agric Training Institute (E-VATI) 21500100400 0.00 0.00 100,000.00 0.00 0.00	
Local Government Pension Board 55100200100 0.00 0.00 10,000.00 0.00 0.00 0.00	
Ebonyi State Agric Dev. Programme 21510200100 0.00 0.00 10,000.00 0.00 0.00	
Ebonyi State Agricultural Land Dev. Authority Board 21510300100 0.00 0.00 0.00 0.00 0.00	
Fiscal Responsibility Commission 25000100100 0.00 0.00 50,000.00 0.00 0.00	
Ministry of Health 5210010010 44,500.00 59,333.31 50,000.00 0.00 14,833.33	
Ministry of Education 51700100100 0.00 0.00 30,000.00 0.00 0.00	
Ministry of Youth and Sports 53900100100 5,498.82 5,498.82 10,000.00 0.00 0.00	
Ministry of Market Development & Management 26900100100 0.00 0.00 50,000.00 0.00 0.00 0.00	
Ministry of Business Development 26800100100 0.00 0.00 20,000.00 0.00 0.00 0.00	
Ministry of Infrastructural Development and Concession 26700100100 0.00 0.00 50,000.00 0.00 0.00	
Ministry of Project Monitoring and Evaluation 26600100100 0.00 0.00 20,000.00 0.00 0.00	
Ministry of Special Projects 26500100100 0.00 0.00 50,000.00 0.00 0.00	
Ministry of Housing and Urban Development 26200100100 0.00 0.00 10,000.00 0.00 0.00 0.00	
Ministry of Power & Energy 26100300100 0.00 0.00 20,000.00 0.00 0.00	
Ministry of Lands and Survey 26000100100 0.00 0.00 50,000.00 0.00 0.00	
Ministry of Culture and Tourism 23600100100 0.00 0.00 10,000.00 0.00 0.00	
Ministry of Commerce & Industry 22200100100 0.00 0.00 50,000.00 0.00 0.00	
Ministry of Agriculture & Natural Resources 21500100100 0.00 0.00 10,000.00 0.00 0.00	
Ministry of Education 51700100100 0.00 0.00 0.00 0.00 0.00	
Ministry of Finance and Economic Development 22000100100 270,000.00 270,000.00 1,050,000.00 0.00 0.00 5,000.00	
Ministry of Human Capital 22700100100 0.00 0.00 50,000.00 0.00 0.00	
Internal Revenue Board	
Office of the Accountant General 22000700100 688,379,468.38 762,745,641.16 2,703,840,592.43 0.00 74,366,172.78	
Office of the State Auditor General 14000100100 0.00 0.00 50,000.00 0.00 0.00	
Office of the Deputy Governor 11100100200 0.00 0.00 100,000.00 0.00 0.00	
Office of the Secretary to the State Government 16100100100 0.00 0.00 0.00 0.00 1,000.00	
Office of the Surveyor General 2600020100 0.00 0.00 20,000.00 0.00 0.00	
Total 696,303,756.89 770,759,396.33 2,721,660,592.43 0.00 74,455,639.44 4,564,777.38	
The state of the s	
J Other Overhead Costs By Administrative Classification	
Abakaliki Capital Territory 46300100100 1,378,050.00 1,378,050.00 1,410,000.00 0.00 4,500,000.00	
Board of Internal Revenue 22000800100 3,354,745.00 3,634,226.67 5,980,000.00 0.00 279,481.67 2,662,725.00	
Customary Court of Appeal 31805200100 1,430,000.00 1,430,000.00 0.00 0.00 769,000.00	
Customary Cust	
Department of accommine Atlains 10100/200100 10,000.00 13,335.35 60,000.00 0.00 5,335.35	

 				INANCIAL STATEMENTS FOR							
Executive Council(EXCO) Department	16100300100	20,000.00	20,000.00	100,000.00	0.00	0.00					
Department of General Services	16100500100	0.00	0.00	40,000.00	0.00	0.00					
Polical and Social Services Seapartment (PSSD)	16100700100	0.00	0.00	0.00	0.00	0.00					
Government Printing and Stationary Department	12301300100	82,300.00	82.300.00	200.000.00	0.00	0.00					
FBADEP			. ,	,			100 000 00				
 	21510200100	0.00	0.00	0.00	0.00	0.00	100,000.00				
Ebonyi Broadcasting Corporation	12300300100	0.00	0.00	0.00	0.00	0.00	0.00				
Ebonyi State Agency for Mass Literacy	51701000100	50,000.00	50,000.00	224,000.00	0.00	0.00	275,000.00				
Ebonyi State Bureau of Public Procurement					0.00	0.00					
Ebonyi State College of Education	51701900100	27,883,483.49	28,112,382.96	71,402,000.00	0.00	228,899.47	15,887,854.99				
Ebonyi State Council for Art & Culture	23600400100	12,000.00	16,000.00	80,000.00	0.00	4,000.00	1,452,549.50				
Ebonyi State Council on Public Proc			144,133.33	520,000.00	0.00	144,133.33	48,650.00				
Ebonyi State Emergency Mgt Agency	11100800100	278,000.00	278,000.00	280,000.00	0.00	0.00	80,000.00				
Ebonyi State House of Assembly	11200300100	518,491,500.00	518,491,500.00	271,900,000.00	0.00	0.00	371,714,550.00				
 - '			760,000.00	940,000.00							
Ebonyi State House of Assembly Service Commission	11200400100	720,000.00			0.00	40,000.00	440,000.00				
Ebonyi State Independent Electoral Commission	14800100100	30,000.00	30,000.00	410,000.00	0.00	0.00	613,500.00				
Ebonyi Investment and Propertty Co. Ltd	27300300100	0.00	0.00	0.00	0.00	0.00	50,000.00				
Ebonyi State Library Board	51700800100	200.00	266.67	40.000.00	0.00	66.67	110,000.00				
			0.00	0.00			326,700.00				
 Ebonyi State Newspapers Publishing	12305500100	0.00			0.00	0.00					
Ebonyi Rice World		0.00	0.00	0.00	0.00	0.00	1,073,675,000.00				
Ebonyi State Road Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	0.00	1,000,000.00				
Ebonyi State Scholarship Board	51705600100	0.00	0.00	100.000.00	0.00	0.00	0.00				
Ebonyi State School of Health	52110600100	0.00	0.00	10,000,000.00	0.00	0.00	5,946,800.00		 	<u> </u>	
									 		
Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00	5,950,300.00		 		
Ebonyi State Tourism Board		0.00	0.00	0.00	0.00	0.00	0.00				
Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	0.00	0.00				
Ebonyi State University	51702100100	167,678,364.08	176,828,433.13	1,033,187,330.75	0.00	9,150,069.05	223,770,448.08				
 ,			1,492,500.00	5,970,000.00			223,770,440.00		+ + + + + + + + + + + + + + + + + + + +		
Ebonyi State Audit Service Commission	14000300100	0.00			0.00	1,492,500.00					
Ebonyi State Vocational Agric Training Institute (E-VATI)	21500100400	0.00	0.00	510,000.00	0.00	0.00					
Ebonyi State Agric Dev.Programme	21510200100	0.00	0.00	30,000.00	0.00	0.00					
Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	404.000.00	0.00	0.00					
				5,300,000.00							
 Ebonyi State Land Information System (EBLIS)	26000300100	0.00	0.00		0.00	0.00					
Ebonyi State Sports Council	53905100100	10,000.00	13,333.33	140,000.00	0.00	3,333.33					
King David Gifted Children Accademy	51702622400	0.00	0.00	1,100,000.00	0.00	0.00					
Ebonyi Vocational College	51702622500	0.00	0.00	800,000,00	0.00	0.00					
Ebonyi State Committee on Food and Nutrition		0.00	0.00	3,740,000.00	0.00	0.00					
Ebonyi State Hospital Mgt Board	52110200100	0.00	0.00	110,000.00	0.00	0.00					
Ebonyi State Local Govt Staff Pension Board	55100200100	0.00	0.00	196,000.00	0.00	0.00					
Exam Development Centre	51700900100	0.00	0.00	0.00	0.00	0.00	120,000.00				
Fiscal Responsibility Commission	25000100100	0.00	0.00	1,350,000.00	0.00	0.00	0.00				
Govt Printing Press	12301300100	0.00	0.00	0.00	0.00	0.00	356,400.00				
High Court of Justice	31805100100	44,452,500.00	56,983,066.67	34,870,000.00	0.00	12,530,566.67	60,054,800.00				
Judicial Service Commission	31801100100	420,000.00	420,000.00	610,000.00	0.00	0.00	450,000.00				
Liason office Abuja	16102100200	297,000.00	297,000.00	350.000.00	0.00	0.00	90,000.00				
			140,000.00	540,000.00							
Liason office Lagos	16102100100	140,000.00			0.00	0.00	37,200.00				
Ministry of Agriculture and Natural Resources	21500100100	590,000.00	1,120,000.00	730,000.00	0.00	530,000.00	188,000.00				
Ministry of Budget & Planning		28,000.00	37,333.33	470,000.00	0.00	9,333.33	0.00			1	
Ministry of Business Development	26800100100	240,550.00	320,733.33	1,152,000.00	0.00	80.183.33	208,250.00				
Ministry of Commerce and Industry	22200100100	0.00	53,333.33	556,000.00	0.00	53,333.33	152,000.00		 	<u> </u>	
									+		
Ministry of Culture and Tourism	23600100100	750,000.00	866,666.67	966,000.00	0.00	116,666.67	149,500.00				
Ministry of Education	51700100100	24,258,878.00	25,406,730.67	300,940,000.00	0.00	1,147,852.67	696,000.00	<u> </u>			
Ministry of Enviroment	53500100100	200,000.00	266,666.67	910,000.00	0.00	66,666.67	41,000.00				
Ministry of Finance and Economic Development	22000100100	839,830.00	839,830.00	5,020,000.00	0.00	0.00	2,231,760.00				_
	52100100100	745,000.00	745,000.00	14,010,000.00	0.00	0.00	39,910,858.00		 	 	_
Ministry of Health									 		
Ministry of Housing	26200100100	0.00	0.00	275,000.00	0.00	0.00	0.00				
Ministry of Human Capital	22700100100	415,000.00	415,000.00	21,160,000.00	0.00	0.00	3,305,000.00				
Ministry of Information & Orientation	12300100100	412,395,575.72	412,395,575.72	113,520,000.00	0.00	0.00	124,904,881.70				_
Ministry of Infrastructure	26700100100	151,400.00	151,400.00	454,000.00	0.00	0.00	373,000.00			<u> </u>	
									 		
Ministry of Internal Security	16400100100	150,000.00	200,000.00	2,900,000.00	0.00	50,000.00	125,000.00				
Ministry of Justice	32600100100	13,013,500.00	16,193,333.33	2,770,000.00	0.00	3,179,833.33	130,000.00				
Ministry of Land & Survey	26000100100	110,000.00	110,000.00	20,248,000.00	0.00	0.00	50,000.00				
Ministry of Inter Governmental Affairs		0.00	0.00	650,000.00	0.00	0.00	,				
	20000400100								 		
Ministry of Market Development & Management	26900100100	122,000.00	122,000.00	1,154,000.00	0.00	0.00					
Ministry of Investment	27300100100	0.00	88,000.00	0.00	0.00	88,000.00					
Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	0.00	25,000.00	330,000.00	0.00	25,000.00					
Ministry of Power	26100300100	250,000.00	250,000.00	280,000.00	0.00	0.00	550,000.00				
	26600100100	503,250.00	503,250.00	514,000.00	0.00	0.00	138,000.00		 	-	
Ministry of Project Monitoring									 		
Ministry of Rice Mill Development	21600100100	233,300.00	233,300.00	850,000.00	0.00	0.00	60,000.00				
Ministry of Solid Mininerals	27200100100	630,000.00	630,000.00	900,000.00	0.00	0.00	9,045,000.00				
Ministry of Special Project	26500100100	50,500.00	67,333.33	456,000,00	0.00	16,833.33	60,000.00				
Ministry of special Project	25200100100	100,000.00	100,000.00	220,000.00	0.00	0.00	80,000.00			- 	
Ministry of Women Affairs	51400100100	1,705,000.00	1,740,000.00	6,110,000.00	0.00	35,000.00	2,122,000.00				

					FINANCIAL STATEMENTS FOR					 	
	Ministry of Works and Transport	23400100100	206,150.00	297,450.00	370,000.00	0.00	91,300.00	76,000.00			
	Ministry of Youth & Sports	53900100100	1,290,000.00	1,290,000.00	6,420,000.00	0.00	0.00	458,000.00			
	Office of the Accountant General	22000700100	41,765,470.05	41,765,470.05	0.00	0.00	0.00	502,137,854.99			
	Office of the Auditor General	14000100100	41,175.00	54,900.00	236,000.00	0.00	13,725.00	44,800.00			_
	Office of the Deputy Governor	11100100200	52,324,169,70	52,337,732.93	55,810,000.00	0.00	13.563.23	64.292.000.00			+
			- /- /				-,	. , . ,			
	Office of the Executive Governor	11100100100	3,485,710,768.52	3,493,394,747.27	1,691,530,000.00	0.00	7,683,978.75	1,912,258,609.52			
	Office of the Surveyor General	26000200100	0.00	0.00	125,000.00	0.00					
	Office of the Head of Service	12500100100	30,000.00	40,000.00	130,000.00	0.00	10,000.00	206,000.00			
	Office of the Secretary to the State Government	16100100100	4,602,344,469.76	4,682,601,444.02	3,946,045,744.03	0.00	80,256,974.26	2,214,001,950.00			
	Religious and Welfare Matters		703,440,000.00	703,440,000.00	0.00	0.00	0.00	640,970,000.00			1
	Secondary Education Board	51705100000	0.00	0.00	0.00	0.00	0.00	0.00			+
	State Civil Service Commission	14700100100	420,200.00	420,200.00	656,000.00	0.00	0.00	54,800.00			
	State Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	0.00	1,900.00			
	State Sports Council		0.00	0.00	0.00	0.00	0.00	255,000.00			
	TOTAL		10,111,792,329.32	10,229,136,956.74	7,653,231,074.78	0.00	117,344,627.42	7,289,758,641.78			T
	Contingency Fund					0.00	0.00	501,173,554.99			
			18,047,544,061.30	18,403,565,716.80	20,664,365,521.53	0.00	356,021,655.50	7,790,932,196.77			+
	TOTAL with Contingency Fund		18,047,544,061.30	18,403,503,716.80	20,664,365,521.53	0.00	330,021,033.30	7,790,932,190.77			
11.2	Overhead Costs By Sector and Administrative Classification										
A	ADMINISTRATIVE SECTOR	1									
	Admin. and General Service	11118400100	266,666.67	266,666.67	520,000.00	0.00	0.00	275,000.00			
	Department of Attitudinal Change	1118800100	0.00	0.00	0.00	0.00	0.00	0.00			1
	Department of Eco. Emp. & Poverty All.	11101300100	0.00	0.00	0.00	0.00	0.00	0.00			+
										- 	+
	Department of Economic Affairs	11101600100	275,000.00	280,000.00	690,000.00	0.00	5,000.00	275,000.00			+
	Department of Executive Council Matters (EXCO)	11101500100	533,333.33	533,333.33	950,000.00	0.00	0.00	550,000.00			
	Department of Information and Comm. Technology	12300200100	0.00	0.00	0.00	0.00	0.00	0.00			
	Department of Political Affairs	11101400100	275,000.00	4,666,666.67	4,500,000.00	0.00	4,391,666.67	240,000.00			
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	0.00	0.00	0.00	0.00			+
			933,333.33	933,333.33	2,420,000.00	0.00	0.00	800,000.00		<u> </u>	+
	Ebonyi State Council on Public Procurement	11101000100									+
	Ebonyi State Emergency Management Agency	11100800100	650,000.00	800,000.00	1,860,000.00	0.00	150,000.00	80,000.00			
	Ebonyi State House of Assembly	11200300100	708,704,173.39	710,719,173.89	551,600,000.00	0.00	2,015,000.50	557,120,000.00			
	Ebonyi State House of Assembly Service Commission	11200400100	3,600,000.00	3,600,000.00	4,700,000.00	0.00	0.00	3,600,000.00			
	Ebonyi State Independent Electoral Commission	14800100100	2,617,500.00	2,640,000.00	2,230,000.00	0.00	22,500.00	2,882,500.00			7
	Ebonyi State Newspapers Publishing	12305500100	237,600.00	237,600.00	2,060,000.00	0.00	0.00	326,700.00			_
		11104500100	0.00	0.00	0.00	0.00	0.00	0.00			+
	Establishment, Pension & Managemnet Service										
	Government Printing Press	12301300100	316,800.00	316,800.00	700,000.00	0.00	0.00	356,400.00			
	Liaison Office - Aba/Port Harcourt	11102100200	0.00	0.00	0.00	0.00	0.00	0.00			
	Liaison Office - Enugu/Anambra	11102100100	0.00	0.00	0.00	0.00	0.00	0.00			
	Liason office Abuja	11102100200	9,400,000.00	12,533,333.33	12,700,000.00	0.00	3,133,333.33	12,229,500.00			
	Liason office Lagos	11102100100	3,200,000.00	3,200,000.00	7,215,000.00	0.00	0.00	3,899,700.00			_
	Local Government Service Commission	14700100200	800,000.00	800,000.00	0.00	0.00	0.00	100,000.00			+
	Ministry of Business Development	1102100400	0.00	0.00	0.00	0.00	0.00	1,800,000.00			
	Women Development Center	11102100300	0.00	0.00	0.00	0.00	0.00	0.00			
	Ministry of Econ.Empowerment & Job Creation	11102000100	0.00	0.00	0.00	0.00	0.00	0.00			
	Ministry of Grant and Donor Agency	11100700100	0.00	_	2,979,000.00	0.00	0.00	0.00			+
	Ministry of Human Capital	11102000200	0.00	0.00	0.00	0.00	0.00	4,800,000.00			+
-											+
	Ministry of Information and State Orientation	12300100100	501,616,225.00	502,105,900.00	115,495,000.00	0.00	489,675.00	126,544,881.70	1		
	Ministry of Inter Government Affairs		2,507,297.05	2,507,297.05	3,780,000.00		0.00				
	Ministry of Internal Security	11100400100	1,675,474,055.00	1,675,729,871.67	676,700,000.00	0.00	255,816.67	751,948,680.00			
	Office of Auditor General - Local Government	14000100200	0.00	0.00	0.00	0.00	0.00	0.00			
	Office of the Auditor General	14000100100	1,010,000.00	1,066,666.67	2,911,000.00	0.00	56,666.67	900,000.00			1
	Office of the Deputy Governor	11100100200	297,169,333.33	299,019,333.33	184,710,000.00	0.00	1,850,000.00	305,123,596.09			+
											+
	Office of the Executive Governor	11100100100	8,019,894,512.75	8,025,574,512.75	5,564,280,000.00	0.00	5,680,000.00	5,359,448,184.81			+
	Office of the Head of Services	12500100100	164,397,535.07	164,397,535.07	1,730,000.00	0.00	0.00	5,115,000.00			
	Office of the Secretary to the State Government	11101300100	3,886,170,902.28	4,113,844,396.20	3,297,515,754.75	0.00	227,673,493.92	2,272,505,585.90			
	Office of the SSA on Religious and Welfare Matters	1400100200	703,440,000.00	703,440,000.00	720,000,000.00	0.00	0.00	640,970,000.00			
	Public Service and Manpower Develoment	11103400100	0.00	., ., ., .	600,000.00	0.00	0.00	0.00			1
<u> </u>			0.00	1 402 500 00		0.00	1,492,500.00	0.00	<u> </u>	- 	+
	Ebonyi State Audit Service Commission	14000300100		1,492,500.00	5,970,000.00	0.00		4 500 000 00			+
	State Civil Service Commission	14700100100	2,448,333.33	2,448,333.33	2,256,000.00	0.00	0.00	1,500,000.00			
	Sustainable Development Goals	11118500100	0.00	-	940,000.00	0.00	0.00	0.00			
	TOTAL ADMINISTRATIVE SECTOR		15,985,937,600.53	16,233,153,253.29	11,172,011,754.75	0.00	247,215,652.76	10,053,390,728.50			
В	ECONOMIC SECTOR	2									1
- I	Board of Internal Revenue	22000800100	20,203,333.33	21,333,333.33	24,480,000.00	0.00	1,130,000.00	24,100,000.00			+
				21,333,333.33		0.00					+
	EBADEP	21510200100	70,000.00	-	420,000.00	0.00	0.00	100,000.00			
	Ebonyi Building Materal Limited	22205600100	0.00	0.00	0.00	0.00	0.00	0.00			
	Ebonyi Investment and Propertty Co. Ltd	22001200100	466,666.67	466,666.67	0.00	0.00	0.00	50,000.00			
	Ebonyi Rice World	21511200300	0.00	0.00	0.00	0.00	0.00	1,073,675,000.00			1
	Ebonyi State Council for Art & Culture	23600400100	100,000.00	100,000.00	555,000.00	0.00	0.00	1,452,549.50			+
											+
	Ebonyi State Fertilizer & Chemical Company	21511000200	0.00	0.00	0.00	0.00	0.00	0.00			
	Ebonyi State Housing Development Corporation	25301000100	0.00	0.00	0.00		0.00	0.00			

						FOR THE YEAR ENDED 31ST DE	· · · · · · · · · · · · · · · · · · ·					
	Ebonyi State Operations and Co-Ordinating Unit	23800200100	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi State Road Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	0.00	1,000,000.00				
	Ebonyi State Tourism Board	23605200100	0.00	0.00	0.00		0.00	0.00				
								0.00				
	Ebonyi State Vocational Agric Training Institute	21500100400	0.00	0.00	6,000,000.00	0.00	0.00					
	Ebonyi Transport Service (EBORTRANS)	22905300100	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi State Agric Land Dev Authority	21510200100	0.00	_	1,874,000.00		0.00					
	Ebonyi State Land Information System (EBLI)	26000300100	0.00	-	5,300,000.00		0.00					
	Ebonyi Vocational Agric Training Insitute (E-Vati)	21511000300	0.00	-	6,000,000.00	0.00	0.00	0.00				
	EBRUWASSA	23405400200	0.00	0.00	0.00	0.00	0.00	0.00				
		22001300100	750,000,00	800.000.00	10,100,000.00	0.00	50.000.00	1.800.000.00		+	+	
	Fiscal Responsibility Commission										-	
	Ministry of Agriculture and Natural Resources	21500100100	2,950,000.00	4,266,666.67	2,640,000.00	0.00	1,316,666.67	2,250,000.00				
	Ministry of Budget & Planning	23800100100	1,285,450.00	1,600,000.00	3,620,000.00	0.00	314,550.00	2,579,700.00				
	Ministry of Business Development	26800100100	900,000.00	1,400,000.00	4,322,000.00	0.00	500,000.00	0.00				
	Ministry of Commerce and Industry	22200100100	1,666,666.67	1,666,666.67	2,726,000.00	0.00	0.00	1,455,000.00				
	Ministry of Culture and Tourism	23600100100	1,466,666.67	1,466,666.67	2,326,000.00	0.00	0.00	1,000,000.00				
	Ministry of Finance and Economic Development	22000100100	11,580,335.72	11,580,335.72	1,049,356,000.00		0.00	76,382,460.00				
		26001000100	500,000.00	666,666.67	2,505,000.00		166,666.67	900,000.00				
	Ministry of Housing & Urban Development											
	Ministry of Infrastructure	23400500100	300,000.00	666,666.67	1,874,000.00	0.00	366,666.67	1,100,000.00				
	Ministry of Investment	22001300100	(50,000.00)	200,000.00	0.00	0.00	250,000.00	0.00				
	Ministry of Land & Survey	26000100100	533,333.33	533,333.33	21,883,000.00	0.00	0.00	1,079,500.00				
										+		+
	Ministry of Power	26100100100	18,161,000.00	18,544,333.33	2,020,000.00	0.00	383,333.33	2,087,400.00				1
	Ministry of Project Monitoring	26500100100	1,500,000.00	1,666,666.67	2,284,000.00	0.00	166,666.67	1,905,000.00				
	Ministry of Rice Mill Development	21600100100	1.850.000.00	1.933.333.33	4.200.000.00	0.00	83.333.33	450.000.00				
	, ,	23305100100	2,046,400.00	2,328,533.33	4,040,000.00	0.00	282,133.33	11,665,000.00		1		1
 	Ministry of Solid Minerals									+	1	+
	Ministry of Special Project	23400400200	500,000.00	533,333.33	1,866,000.00	0.00	33,333.33	400,000.00				
	Ministry of Water Resouces	26100100100	1,093,333.33	1,093,333.33	2,920,000.00	0.00	0.00	5,922,800.00				
	Ministry of Human Capital Dev. & Monitoring	22700100100	8,332,000.00	10,122,666.67	105,410,000.00	0.00	1,790,666.67					
	, ,			10,122,000.07						+	+	+
	Ministry of Market Development & Management	26900100100	1,082,000.00	-	5,554,000.00	0.00	0.00					
1 1	Ministry of Works and Transports	23400100100	650,000.00	1,050,000.00	1,640,000.00	0.00	400,000.00	1,146,000.00				1
	Office of the Accountant General	22000700100	806,908,353.74	806,908,353.74	5,634,594,826.86	0.00	0.00	16,929,700.00				
			466,666.67							+	+	
	Office of the Surveyor- General	26000200100		466,666.67	1,300,000.00	0.00	0.00	600,000.00				
	Revenue Appeal Commssion	22000800200	0.00	0.00	0.00	0.00	0.00	0.00				
	TOTAL ECONOMIC SECTOR		885,312,206.13	891,394,222.80	6,911,809,826.86	0.00	7,234,016.67	1,230,030,109.50				
				,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , ,	, ,				
										_	-	
C	LAW AND JUSTICE	3										
	Customary Court of Appeal	32605200100	29,140,000.00	29,253,333.32	25,320,000.00	0.00	113,333.32	30,000,000.00				
	High Court of Justice	32605100100	84,280,000.00	103,212,933.33	69,970,000,00	0.00	18,932,933.33	102,532,526.20				
					,,					+		
	Judicial Service Commission	31801100100	4,500,000.00	4,666,666.67	6,010,000.00	0.00	166,666.67	6,000,000.00				
	Ministry of Justice	32600100100	233,298,000.00	238,040,000.00	128,840,000.00	0.00	4,742,000.00	176,755,505.63				
	TOTAL LAW AND JUSTICE		351,218,000.00	375,172,933.32	230,140,000.00	0.00	23,954,933.32	315,288,031.83				
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	, .,		.,,	, , , , , , , , , , , , , , , , , , , ,				
<u> </u>												
D	REGIONAL SECTOR	4										
	Abakaliki Capital Development Board	45100100100	5,000,000.00	5,418,533.33	5,030,000.00	0.00	418,533.33	4,500,000.00				
	Ministry of Capital City Development		500,000.00	500,000.00			0.00					
					F 030 000 00	0.00		4 500 000 00				
	TOTAL REGIONAL SECTOR	+	5,500,000.00	5,918,533.33	5,030,000.00	0.00	418,533.33	4,500,000.00		+		+
												1
E	SOCIAL SECTOR	5										
	Local Government Staff Pension Board	55100200100	0.00	_	1,066,000.00	0.00	0.00	0.00				
				-					-	+		+
	Ebonyi State Agency for Mass Literacy	51701000100	230,000.00	233,333.33	869,000.00	0.00	3,333.33	275,000.00				1
	Ebonyi State College of Education	51701900100	38,544,405.22	42,003,767.93	149,452,000.00	0.00	3,459,362.71	31,420,272.42				1
	Ebonyi State Health Insurance Agency	52110300300	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi State Library Board	51700800100	80,000.00	106,666.67	255,000.00	0.00	26,666.67	110,000.00				1
										+		+
	Ebonyi State Scholarship Board	51705600100	120,000.00	120,000.00	320,000.00	0.00	0.00	120,000.00				1
	Ebonyi State Committee on Food and Nutrition	1	0.00	-	12,000,000.00		0.00					1
	Ebonyi State Sports Council		213,333.33	213,333.33	1,040,000.00	0.00	0.00					
 		F2400400000		213,333.33				20 404 507 22		+	1	+
—	Ebonyi State School of Health	52100100200	0.00	-	10,000,000.00	0.00	0.00	20,401,507.22		-		+
	Ebonyi State School of Nursing	52100400100	0.00	0.00	0.00	0.00	0.00	16,481,414.50				1
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	0.00	0.00				
	Ebonyi State University	51702100100	572,941,301.42	582,105,179.23	1,673,169,939.92	0.00	9,163,877.81	1,274,797,425.63	- 	1		1
H				302,103,179.23						+		+
	Ebonyi State Vocational College	51702000200	0.00	-	6,000,000.00	0.00	0.00	0.00				
	Exam Development Centre	51700900100	26,666.67	26,666.67	0.00	0.00	0.00	20,806,512.00				
	King David Gifted Children Academy	51703000200	20,000,000.00	20,000,000.00	6,000,000.00	0.00	0.00	0.00				1
 									 	1	1	+
	Ministry of Education	51700100100	129,771,881.33	194,470,013.56	305,620,000.00	0.00	64,698,132.23	3,592,021.25				1
	Ministry of Enviroment	53500100100	6,160,000.00	6,360,000.00	4,060,000.00	0.00	200,000.00	1,100,000.00				1
	Ministry of Health	52100100100	16,131,000.00	16,574,666.66	156,102,000.00	0.00	443,666.66	416,663,861.50			1	1
	Ministry of Local Government and Chieftaincy Matters	55100100100	625,000.00	625,000.00	2,040,000.00	0.00	0.00	0.00		1	+	1
—												+
	Ministry of Women Affairs and Social Development	51400100100	2,715,000.00	2,820,000.01	8,460,000.00	0.00	105,000.01	2,910,000.00				1
	Ministry of Youth and Sports	51300100100	31,951,000.00	32,201,480.00	8,450,000.00	0.00	250,480.00	16,100,000.00				
	Primary Health Care Dev. Agency	52100300100	0.00	0.00	0.00	0.00	0.00	0.00				
										+		+
	Secondary Education Board	51705100100	0.00	0.00	0.00	0.00	0.00	0.00				1
	Senior Speical Assistant on Higher Educatoin	51703000100	0.00	0.00	0.00	0.00	0.00	0.00				

Professor Prof						IE FINANCIAL STATEMENTS F				,				
State Stat		Senior Speical Assistant on Private Sch	51703000200		0.00		0.00	0.00						
Processor Proc		State Hospital Management Board	52110200100	66,666.67	66,666.67	470,000.00		0.00						
Description Description		State Sports Council	53900100100	0.00	0.00	0.00	0.00	0.00	255,000.00					
Part Part		TOTAL SOCIAL SECTOR		819,576,254.64	897,926,774.06	2,345,373,939.92	0.00	78,350,519.42	1,805,096,614.52					
Part Part		GRAND TOTAL		18.047.544.061.30	18.403.565.716.80	20.664.365.521.53	0.00	356.021.655.50	13.408.305.484.35					
Control for shorter in this cheer many Section Sec				.,. ,. ,	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,.	., ., .,					
Control for shorter in this cheer many Section Sec	12.1	Grants to Government Owned Companies Current												
Patter partie allows Deprive parties 1,000,000 1	12.1		46400400400	200 000 00	247.000.07	247.000.07	2.00	10.000.07			 			
Note March September Mar														
Part Control Contr			51700100100											
Manual Manual		Total		557,398,000.00	1,109,435,733.34	610,217,866.67	0.00	552,037,733.34						
Manual Manual														
March Marc	12.2	Grants to Government Owned Companies Capital												
Marie Mari		Ministry of Education	51700100100	1,750,000,000.00	1,800,493,333.33	1,850,000,000.00	0.00	50,493,333.33						
Description Management 1,700,000 1,510,000 1,5														
		Total		2,750,000,000.00	1,000,130,000.00	1,050,000,000.00	0.00	50,455,555.55						
	12.2	Chudante Union Matching Counts												
Sept	12.5		F4702400400	20 040 000 00	20.505.000.00	40 240 224 42	0.00	(4.422.000.00)						
Mode Code Code Code Code Code Code Code C			51/02100100											
Mail: District Florage		Total		29,819,000.00	28,696,000.00	19,349,234.43	0.00	(1,123,000.00)						
Mail: District Florage														
			NCOA CODES	REF. NOTES	ACTUAL 2021	ACTUAL 2020								
		Public Debt Charges												
Section Company Comp	13.1													
Present Constraint				0		91.130.409.90			1	İ				
Surper function				<u> </u>	A5A 277 7A2 02									
Budget Secont Felly									 	 	 			
CAS Commercial Agroculous Confession Case C									-					
Septic for Febrilly Septic for Febrilly Septic for Septic Septic for Septic Septic									-					
Standard Content Internal Leases														
1.00														
Total Interest on External Joseph Multiple Management 150000000 1100000000 1100000000 1100000000		Total interest on Internal Loans			2,279,225,498.21	1,421,032,646.46								
Investment Property - Building	13.2	External Loan			387,936,680.20	185,664,067.63								
Ministry of Personal Resources 2156(000000 313,011,7272		Total Interest on External Loans			387,936,680.20	185,664,067.63								
Ministry of Personal Resources 2156(000000 313,011,727														
Ministry of Personal Resources 2156(000000 313,011,727	14	Investment Property - Building												
Ministry of Forewark Energy			21500100100		135 101 361 77									
Ministry of Marinet Development 260000000														
Total														
Interplie Assets - Research and Development			26900100100											
Office of the SSG. 150000000 11,355,0000		Total			1,719,325,603.00									
Office of the SSG. 150000000 11,355,0000														
Ministry of Agriculture & Nat. Resources 2150010010 20.344,830.00	15													
Ministry of Finance & Econ Dev 200000000 2,501,000.00 151,0170,000.00 151,		Office of the SSG.	16100100100		11,925,000.00									
Ministry of Humans Cap Dev & Monitoring 2270010010 1191710,000 00 127310733 0		Ministry of Agriculture & Nat. Resources	21500100100		202,344,630.00									
Ministry of Human Cap Dev & Monitoring 2270010100 1131/170,000 0 127,310/335 0		Ministry of Finance & Econ Dev	22000100100		2,501,000.00									
Ministry of Said Mini			22700100100		119.170.000.00									
Ministry of Health														
Ministry of Health														
Total														
	-		32100100100						+	1	+		1	
Ministry of Faviroment 530010010		IUtai			301,020,363.50				-					
Ministry of Faviroment 530010010					1				-					
Total	16													
Statutory Revenue			53500100100											
None Oil Revenue FigN International Fund Statutory Allocations Exchange Rate Gain Alloc. Excess Crude Oil Forex Equalization Refund Consideration None Oil Revenue FigN International Fund Solid Mineral Revenue TOTAL		Total			44,826,986.05									
None Oil Revenue FigN International Fund Statutory Allocations Exchange Rate Gain Alloc. Excess Crude Oil Forex Equalization Refund Consideration None Oil Revenue FigN International Fund Solid Mineral Revenue TOTAL														
Month Statutory Allocations Exchange Rate Gain Alloc. Excess Crude Oil Forex Equalization Refund Consideration None Oil Revenue FGN International Fund Solid Mineral Revenue TOTAL	17	Statutory Revenue		Α	В	С	D	E	F	G	н	1		
Month Statutory Allocations Exchange Rate Gain Alloc. Excess Crude Oil Forex Equalization Refund Consideration None Oil Revenue FGN International Fund Solid Mineral Revenue TOTAL								Excess Bank Charges	Goods and Valuable					
January 2,267,062,450.14 21,301,704.75 0.00 37,827,379.45 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,326,191,534.34		Month		Statutory Allocations	Exchange Rate Gain Alloc.	Excess Crude Oil	Forex Equalization			None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL	
February 2,453,687,877.87 0.00 0.00 0.00 0.00 0.00 0.00 0.0														
March 2,141,725,496.02 0.00 0.00 46,136,635.56 3,173,849.58 0.00 0.00 0.00 0.00 0.00 2,191,035,981.16														
April 2,407,281,045.44 17,134,603.19 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0														
May 2,609,268,683.72 12,239,723.62 0.00 0.00 3,451,746.91 0.00 0.00 0.00 0.00 0.00 2,524,960,154.25 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1														
June 2,543,312,219.76 9,352,391.07 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.7,862,756.77 2,630,527,367.60			1											
July 3,370,601,345.26 20,739,661.69 0.00						0.00								
August 3,578,011,548.77 13,260,578.11 0.00 0.00 0.00 0.00 0.00 0.00 0.00		May				0.61				0.00	0.00			
September 3,136,500,687.44 15,535,113.30 0.00 0.00 2,469,589.11 0.00		May June		2,543,312,219.76	9,352,391.07									
October 3.303,301,680.87 16,743,891.78 0.00 <		May June July		2,543,312,219.76 3,370,601,345.26	9,352,391.07 20,739,661.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,391,341,006.95	
October 3,303,301,680.87 16,743,891.78 0.00 <		May June July August		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77	9,352,391.07 20,739,661.69 13,260,578.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,391,341,006.95 3,591,272,126.88	
November 3,106,623,327.35 17,406,223.20 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3,124,029,550.55 December 2,774,654,422.11 23,281,711.52 0.00 0.00 2,686,174.51 0.00 0.00 2,800,622,308.14		May June July August September		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77 3,136,500,687.44	9,352,391.07 20,739,661.69 13,260,578.11 15,535,113.30	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 2,469,589.11	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	3,391,341,006.95 3,591,272,126.88 3,154,505,389.85	
December 2,774,654,422.11 23,281,711.52 0.00 0.00 2,686,174.51 0.00 2,00		May June July August September		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77 3,136,500,687.44	9,352,391.07 20,739,661.69 13,260,578.11 15,535,113.30	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 2,469,589.11	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	3,391,341,006.95 3,591,272,126.88 3,154,505,389.85	
		May June July August September October		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77 3,136,500,687.44 3,303,301,680.87	9,352,391.07 20,739,661.69 13,260,578.11 15,535,113.30 16,743,891.78	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 2,469,589.11 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	3,391,341,006.95 3,591,272,126.88 3,154,505,389.85 3,320,045,572.65	
11/02/300.11 0.00 0.00 11/02/30.11 34/03/30.11 34/03/30.11 34/03/30.11 34/03/30.11		May June July August September October November		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77 3,136,500,687.44 3,303,301,680.87 3,106,623,327.35	9,352,391.07 20,739,661.69 13,260,578.11 15,535,113.30 16,743,891.78 17,406,223.20	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 2,469,589.11 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	3,391,341,006.95 3,591,272,126.88 3,154,505,389.85 3,320,045,572.65 3,124,029,550.55	
		May June July August September October November December		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77 3,136,500,687.44 3,303,301,680.87 3,106,623,327.35 2,774,654,422.11	9,352,391.07 20,739,661.69 13,260,578.11 15,535,113.30 16,743,891.78 17,406,223.20 23,281,711.52	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 2,469,589.11 0.00 0.00 2,686,174.51	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	3,391,341,006.95 3,591,272,126.88 3,154,505,389.85 3,320,045,572.65 3,124,029,550.55 2,800,622,308.14	
		May June July August September October November December		2,543,312,219.76 3,370,601,345.26 3,578,011,548.77 3,136,500,687.44 3,303,301,680.87 3,106,623,327.35 2,774,654,422.11	9,352,391.07 20,739,661.69 13,260,578.11 15,535,113.30 16,743,891.78 17,406,223.20 23,281,711.52	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 2,469,589.11 0.00 0.00 2,686,174.51	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	3,391,341,006.95 3,591,272,126.88 3,154,505,389.85 3,320,045,572.65 3,124,029,550.55 2,800,622,308.14	

				NOTES TO IT	HE FINANCIAL STATEMENTS	FOR THE YEAR ENDED 31ST D	ECEMBER, 2021						
18	PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIP	MENT					_		_				
			A	В	С	D	E	F	G	н	I		
									Office & Other				
			Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Equipment	Under Construction	IT Equipment	Total	
		NCOA CODES	320101	320102	320103	320104	320105	320106	320107		320108		
			N	N	N	N	N	N	N	N	N	N	
	Abakaliki Capital Territory		17,500,000.00	0.00	0.00	825,000.00	0.00	0.00	0.00	0.00	0.00	18,325,000.00	
	Customary Court of Appeal	26052001	9,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000,000.00	
	Ebonyi Broadcasting Corporation	23003001		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi Road Maintanance Agency	34004001	0.00	0.00	75,198,346.48	0.00	0.00	0.00	0.00	0.00	0.00	75,198,346.48	
	Ebonyi State Council of Public Procurement	11010001	0.00	0.00	0.00	0.00	0.00	0.00	1,300,000.00	0.00	0.00	1,300,000.00	
	Ebonyi State House of Assembly	12003001	200,077,602.81	0.00	0.00	0.00	5,000,000.00	650,000,000.00	17,000,000.00	0.00	25,000,000.00	897,077,602.81	
					0.00								
_	Ebonyi State School of Health	52110600		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi State School of Nursing	52110400		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi State Arts and Culture	23600400		0.00	0.00	0.00	0.00	0.00	4,500,000.00	0.00	0.00	4,500,000.00	
	Ebonyi State Vocational Education	17002000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	EB-RUWASSA	61054002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Judicial High Court	26051001	117,202,675.75	0.00	0.00	0.00		147,580,880.56	0.00	0.00	0.00	264,783,556.31	
	Judicial Service Commission	18011001	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,300,000.00		1,700,000.00	4,000,000.00	
	Ministry of Agriculture	15001001	882,677,044.63	0.00	0.00	17,450,162.47	0.00	0.00	3,864,303.76	0.00	0.00	903,991,510.86	
	Ministry of Commerce	22001001		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Culture & Tourism	36001001		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.503.669.17	
+		517001001	,,	0.00	18,700,000.00	0.00	0.00	0.00	15,146,330.00	0.00	0.00	33,846,330.00	
	Ministry of Education												
	Ministry of Environment	35001001	0.00	0.00	53,669,477.50	292,371,000.00	0.00	0.00	0.00	0.00	0.00	346,040,477.50	
+	Ministry of Finance	20001001		0.00	0.00	0.00	1,240,000.00	0.00	1,999,500.00	0.00	5,267,500.00	8,507,000.00	
	Ministry of Health	21001001		0.00	0.00	0.00	0.00	0.00	4,494,502,219.99	0.00	0.00	12,170,612,330.20	
	Ministry of Housing	60010002		0.00	31,368,080.95	0.00	21,123,031.00	0.00	0.00	0.00	0.00	3,653,957,360.42	
	Ministry of Human Capital	11020001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Information	23001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,462,000.00	8,462,000.00	
	Ministry of Infrastructure	34004001	4,566,767,497.22	0.00	7,723,386,792.71	209,786,391.24	667,781,042.38	3,762,500.00	2,877,790,972.88	0.00	0.00	16,049,275,196.43	
	Ministry of Internal Security	11004001	0.00	0.00	0.00	86,058,925.00	0.00	581,601,672.97	0.00	0.00	175,761,712.50	843,422,310.47	
	Ministry of Justice	32600100		0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	
	Ministry of Lands	60001001	417,885,517.54	0.00	0.00	0.00	0.00	1,240,000.00	3,151,000.00	0.00	0.00	422,276,517.54	
	Ministry of Power	61001001	417,003,317.34	0.00	1,497,645,444.43	55,665,725.07	0.00	0.00	0.00	0.00	0.00	1,553,311,169.50	
		11021009			11,580,040,00			0.00		0.00	0.00	11.580.040.00	
	Ministry of Project Monitoring			0.00	,,.	0.00	0.00		0.00			,,.	
	Ministry of Solid Minerals	22051001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Water Resourc	61054001		168,204,972.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,204,972.70	
	Ministry of Women Affairs	51400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Market Development	26900100	21,563,042.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,563,042.40	
	Ministry of works & Transport	34001001	100,000,000.00	0.00	10,120,036,819.20	0.00	0.00	0.00	0.00	0.00	0.00	10,220,036,819.20	
	Ministry of Youth & Sports	13001001	223,732,489.50	0.00	19,295,000.00	0.00	0.00	0.00	25,680,000.00	0.00	0.00	268,707,489.50	
	Ministry Special Projects	11013002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi State Emergency Mgt Agency	11100800		0.00	0.00	0.00	0.00	0.00	22,200,000.00	0.00	0.00	22,200,000.00	
	Ebonyi State Health Insurance Agency	52100200		0.00	0.00	0.00	3,000,000.00	0.00	7,480,000.00	0.00	0.00	10,480,000.00	
		51700300		0.00	791,766,512.20	0.00	3,000,000.00	0.00	0.00	0.00	0.00	2,798,032,728.06	
+	Ebonyi State Universal Basic Education Board												
1	Ebonyi State College of Education, Ikwo	51701900	683,801,101.15	-	0.00	-	 	-	0.00		0.00	683,801,101.15	
1	Ebonyin State University, Abakaliki	51702100		1	75,731,015.00				145,397,713.20		0.00	2,613,662,817.21	
	King David Academy	51702622		0.00	0.00	0.00	4,100,000.00	0.00	4,750,855.00	0.00	0.00	8,850,855.00	
	Department of Small and Medium Scale Enterprise	51702623		0.00	7,935,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,935,000.00	
	Agency for Mass Literacy	51701000	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Women Development Center	51400200	5,417,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,417,500.00	
	Liason office Abuja	16102100		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393,452,158.55	
1	Office of the Accountant General	20007001	0.00	12.280.059.57		0.00	0.00	0.00	0.00	0.00	0.00	12,280,059,57	
	Office of the Deputy Governor	11100100		0.00	15,398,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,370,471.08	
	Office of the Executive Governor	1100100		0.00	0.00	0.00	0.00	0.00	10,352,053.51	0.00	59,068,700.00	69,420,753.51	
+	Office of the SA to Governor on ICT	23013002		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1													
1	Office of the Secretary to State Govt	11013001		0.00	0.00	0.00	11,925,000.00	381,757,205.00	0.00	0.00	0.00	606,966,051.32	
	Office of the Surveyor General	60002001		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	State Civil Service Commission	47001001		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,379,600.00	2,379,600.00	
	Internal Revenue Service	22000800		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	l
			23,565,213,279.67	181,485,032.27	20,441,710,528.47	662,157,203.78	714,169,073.38	1,765,942,258.53	7,638,414,948.34	0.00	277,639,512.50	55,246,731,836.94	
	Total												
	Total												
	Total						SUPPLEMENTARY	VARIANCE ON FINAL					
	Total	NCOA CODES	REE NOTES	ACTUAL 2021	FINAL BLIDGET 2021	ORIGINAL RUDGET 2021			ACTUAL 2020				
		NCOA CODES	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021		VARIANCE ON FINAL 2021	ACTUAL 2020				
	Capital Expenditures	NCOA CODES	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021			ACTUAL 2020				
9	Capital Expenditures Capital Expenditures By Sector and Administrative	NCOA CODES	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021			ACTUAL 2020				
9	Capital Expenditures Capital Expenditures By Sector and Administrative Classification	NCOA CODES	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021	ORIGINAL BUDGET 2021			ACTUAL 2020				
a A	Capital Expenditures Capital Expenditures By Sector and Administrative Classification ADMINISTRATIVE SECTOR	1	REF. NOTES	-				2021					
9 A	Capital Expenditures Capital Expenditures By Sector and Administrative Classification	NCOA CODES 1 11020002	REF. NOTES	ACTUAL 2021	FINAL BUDGET 2021 7,935,000.00	ORIGINAL BUDGET 2021							

			NOTES TO THE	FINANCIAL STATEMENTS FO	R THE YEAR ENDED 31ST DEC	CEMBER, 2021					
	Department of Economic Affairs	16100200	0.00	-	600,000.00		0.00				
	Executive Council (EXCO) Department	16100300	0.00	-	400,000.00		0.00				
	Depart. Of Credit Intervention Fund		0.00	_	500,000.00		0.00				
		16100500		0.00			0.00				
	Department of General Services		0.00	0.00	0.00						
	Political and Social Services Department (PSSD)	16100700	0.00	-	1,130,000.00		0.00				
	Ebonyi State Community and Social Development Agency (EBCSDA)		0.00	50,000,000.00	50,000,000.00						
			0.00	0.00	37,100,000.00		0.00	1,600,000.00			
	Show i Book double - Commenties	22002004	0.00	0.00	6,500,000.00						
	Ebonyi Broadcasting Corporation	23003001		0.00			0.00	0.00			
	Ebonyi Business Environment Agency	11020003	0.00	-	37,100,000.00		0.00	6,000,000.00			
	Ebonyi State Council of Public Procurement	11010001	1,300,000.00	1,300,000.00	13,620,000.00		0.00	0.00			
	Ebonyi State Emergency Mgt. Agency (SEMA)	11008001	22,200,000.00	22,200,000.00	51,700,000.00		0.00	455,429,130.00			
	Ebonyi State House of Assembly	12003001	897,077,602.81	897,077,602.81	656,000,000.00		0.00	0.00			
				897,077,002.81							
	Ebonyi State House of Assembly Service Commission	12004001	0.00	-	38,500,000.00		0.00	0.00			
	Ebonyi State Independent Electoral Commission	48001001	0.00	-	6,800,000.00		0.00	0.00			
	Ebonyi State Newspaper & Publishing Corporation	23055001	0.00	0.00	1,300,000.00		0.00				
			0.00				0.00	0.00			
	Ebonyi State Agency for Control of AIDS				77,000,000.00						
	Government Printing and Stationery Department	23013001	0.00	-	25,400,000.00		0.00	0.00			
	Liaison Office - Lagos	11021001	0.00	-	4,395,300.00		0.00	0.00			
	Liaison Office, Aba/Port Harcourt	11021005					0.00	0.00			
		11021003	393,452,158.55	FF4 F0F 0C3 30	162 500 000 00			0.00			
	Liaison Office, Abuja			551,505,963.28	162,500,000.00		(158,053,804.73)				
	Liaison Office, Enugu/Anambra	11021004	0.00	-	1,000,000.00		0.00	0.00			
	Liaison Office, Owerri	11021007	0.00	-	1,000,000.00		0.00	0.00			
	Local Government Service Commission	47001002	0.00	-	12,000,000.00		0.00	0.00			
- 										+	
	Ministry of Grants and Donor Agencies	11007001	0.00	-	9,550,000.00		0.00	12,729,000.00			
	Ministry of Human Capital	11020001	0.00	0.00	0.00		0.00	1,819,812.50			
	Ministry of Information	23001001	8,462,000.00	8,462,000.00	50,500,000.00		0.00	39,251,700.00			
	Ministry of Internal Security	11004001	620,407,523.31	657,899,685.47	856,000,000.00		(37,492,162.16)				
		1100-001		037,033,003.47				0.00	 	+	
	Ministry of Inter Governmental Affairs		0.00	-	8,845,000.00		0.00				
	Office of Auditor General - Local Government	40001002	0.00	1,860,000.00	1,860,000.00		(1,860,000.00)	2,184,956,110.98			
	Ministry of Project Monitoring	11021009	0.00	0.00	0.00		0.00	6,920,010,225.32			
	Ministry Special Projects	11013002	0.00				0.00	0.00			-
								0.00			
	Office of Auditor General - State	40001001	0.00	1,250,000.00	4,375,000.00		(1,250,000.00)				
	Office of SSA on Higher Education	51700101	0.00	0.00	200,000.00		0.00				
	Office of SSA on Private Schools Development	51700102	0.00		200,000.00		0.00				
	Ebonyi State Audit Service Commission	14000300	0.00	1,250,000.00	5,000,000.00		(1,250,000.00)	0.00			
				1,250,000.00							
	Office of Religious and Welfare Matters	11021007	0.00	-	9,175,000.00		0.00	0.00			
	Office of SA on Inter Party & Labour Affairs	11187001		-	5,900,000.00		0.00	0.00			
	Office of the Deputy Governor	11001002	24,370,471.08	24,370,471.08	74,000,000.00		0.00	731,000.00			
	Office of the Executive Governor	11001001	11,857,053.51	11,857,053.51	97,000,000.00		0.00	0.00			
				11,837,033.31							
	Office of the Head of Service	25001001	0.00	-	5,740,000.00		0.00	6,153,000.00			
	Office of the SA to Governor on ICT	23013002		-	10,500,000.00		0.00	2,571,284,971.83			
	Office of the Secretary to State Govt	11013001	846,488,801.32	846.488.801.32	650,250,000.00		0.00	8,662,000.00			
		47001001	2,379,600.00	2,379,600.00	14,338,000.00		0.00	0.00			
	State Civil Service Commission			2,373,000.00				0.00			
	Sustainable Development Goals (SDG's) (PSU)	11185001	0.00	-	100,900,000.00		0.00				
	TOTAL ADMINISTRATIVE SECTOR		2,835,930,210.58	3,085,836,177.47	3,141,988,300.00	0.00	(199,905,966.89)	12,208,626,950.63			
-		2					0.00		-		
R	ECONOMIC SECTOR			+			0.00				
P		222555							 		
	Ebonyi Building Material Ind. Ltd	22056001	0.00	-	25,000,000.00		0.00	0.00			
	Ebonyi Rice World	15102003	0.00	0.00	0.00		0.00	396,662,501.99			
	Ebonyi Road Maintanance Agency	34004001	75,198,346.48	132,333,606.60	200.000.000.00		(57,135,260.12)	0.00			
		15102001	0.00	0.00	7,900,000.00		0.00	0.00		 	
	Ebonyi State Agric. Dev. Programme			0.00					 	+	
	Ebonyi State Community and Social Development Agency (EBCSDA)	11020002	0.00		50,000,000.00		0.00	0.00			
	Ebonyi State Council for Arts and Culture	36004001	4,500,000.00	4,500,000.00	10,000,000.00		0.00	0.00			
	Ebonyi State Fertilizer & Chemical Co. Ltd.	15110002	0.00	0.00			0.00				
	Ebonyi State Pertilizer & Crieffican Co. Etc. Ebonyi State Agricultural Land Dev. Authority Board	26000300	0.00	0.00	54,800,000.00		0.00	0.00		 	
				0.00							
	Ebonyi State Housing Corporation	60010001	0.00	-	8,050,000.00		0.00	0.00			
	Ebonyi State Investment and Property Ltd	20012001	0.00	-	6,004,500.00		0.00	0.00			
	Ebonyi State Operations and Co-ordinating Unit (EB-SOCU)	38001002	0.00	-	26,400,000.00		0.00	0.00			
	Ebonyi State Operations and Co-ordinating offit (EB-30CO)			-	7,300,000.00		0.00	0.00		+	
			0.00								
		36052001		- 1	37,000,000.00		0.00	0.00			
	Ebonyi State Transport Service (EBOTRANS)	34053001	0.00	-							
			0.00		27,000,000.00		0.00	2,794,800.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI)	34053001 15110002	0.00	-	27,000,000.00						
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA	34053001 15110002 61054002	0.00	-	27,000,000.00 237,500,000.00		0.00	0.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA	34053001 15110002 61054002 15102002	0.00 0.00 0.00	10,000,000.00	27,000,000.00 237,500,000.00 20,000,000.00		0.00 (10,000,000.00)	0.00 0.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA	34053001 15110002 61054002 15102002 20013001	0.00 0.00 0.00 0.00	10,000,000.00	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00		0.00	0.00 0.00 0.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA	34053001 15110002 61054002 15102002	0.00 0.00 0.00	-	27,000,000.00 237,500,000.00 20,000,000.00		0.00 (10,000,000.00)	0.00 0.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board	34053001 15110002 61054002 15102002 20013001 20008001	0.00 0.00 0.00 0.00 0.00 0.00	10,000,000.00 - 22,000,000.00	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00)	0.00 0.00 0.00 196,163,902.67			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board Ministry of Agriculture	34053001 15110002 61054002 15102002 20013001 20008001 15001001	0.00 0.00 0.00 0.00 0.00 0.00 1,541,830,502.63	- 10,000,000.00 - 22,000,000.00 1,546,793,512.84	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00 1,078,500,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00) (4,963,010.21)	0.00 0.00 0.00 196,163,902.67 0.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board Ministry of Agriculture Ministry of Budget, Planning, Research & Monitoring	34053001 15110002 61054002 15102002 20013001 20008001 15001001 38001001	0.00 0.00 0.00 0.00 0.00 0.00 1,541,830,502.63 0.00	- 10,000,000.00 - 22,000,000.00 1,546,793,512.84 0.00	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00 1,078,500,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00) (4,963,010.21) 0.00	0.00 0.00 0.00 196,163,902.67 0.00 8,159,590,117.54			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board Ministry of Agriculture	34053001 15110002 61054002 15102002 20013001 20008001 15001001	0.00 0.00 0.00 0.00 0.00 0.00 1,541,830,502.63	- 10,000,000.00 - 22,000,000.00 1,546,793,512.84	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00 1,078,500,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00) (4,963,010.21)	0.00 0.00 0.00 196,163,902.67 0.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board Ministry of Agriculture Ministry of Budget, Planning, Research & Monitoring	34053001 15110002 61054002 15102002 20013001 20008001 15001001 38001001	0.00 0.00 0.00 0.00 0.00 0.00 1,541,830,502.63 0.00	- 10,000,000.00 - 22,000,000.00 1,546,793,512.84 0.00	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00 1,078,500,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00) (4,963,010.21) 0.00	0.00 0.00 0.00 196,163,902.67 0.00 8,159,590,117.54			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board Ministry of Agriculture Ministry of Budget, Planning, Research & Monitoring Ministry of Culture and Tourism	34053001 15110002 61054002 15102002 20013001 20008001 15001001 38001001 22001001	0.00 0.00 0.00 0.00 0.00 1,541,830,502.63 0.00 3303,541,904.90 27,503,669.17	- 10,000,000.00 - 22,000,000.00 1,546,793,512.84 0.00 309,541,904.90 27,503,669.17	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00 1,078,500,000.00 0.00 42,000,000.00 274,250,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00) (4,963,010.21) 0.00 0.00	0.00 0.00 0.00 196,163,902.67 0.00 8,159,590,117.54 124,905,519.52 483,000.00			
	Ebonyi State Transport Service (EBOTRANS) Ebonyi State Vocational Agric Training Institute (E-VATI) EB-RUWASSA FADAMA Fiscal Responsibility Commission Internal Revenue Board Ministry of Agriculture Ministry of Budget, Planning, Research & Monitoring Ministry of Commerce	34053001 15110002 61054002 15102002 20013001 20008001 15001001 38001001 22001001	0.00 0.00 0.00 0.00 0.00 1,541,830,502.63 0.00 309,541,904.90	- 10,000,000.00 - 22,000,000.00 1,546,793,512.84 0.00 309,541,904.90	27,000,000.00 237,500,000.00 20,000,000.00 9,700,000.00 114,000,000.00 1,078,500,000.00 0.00 42,000,000.00		0.00 (10,000,000.00) 0.00 (22,000,000.00) (4,963,010.21) 0.00	0.00 0.00 0.00 196,163,902.67 0.00 8,159,590,117.54 124,905,519.52			

				FINANCIAL STATEMENTS FOI		LEIVIBER, 2021		ı	
	Ministry of Infrastructure	34004001	14,009,258,356.64	14,586,097,290.28	13,987,049,793.48		(576,838,933.64)	0.00	
	Ministry of Investment	20013002	0.00	-	15,000,000.00		0.00	861,197,336.16	
	Ministry of Lands	60001001	449,587,251.04	449,587,251.04	543,000,000.00		0.00	3,113,562,259.09	
	Ministry of Power	61001001	1,739,415,498.00	1,739,415,498.00	4,719,000,000.00		0.00	7,346,500.00	
			3,569,000.00	3,569,000.00	94,000,000.00		0.00		
	Ministry of Solid Minerals	22051001							
	Ministry of Water Resourc	61054001	168,204,972.70	168,204,972.70	1,005,000,000.00		0.00	15,102,990,538.57	
	Ministry of works & Transport	34001001	12,107,283,063.07	12,107,283,063.07	9,130,135,000.00		0.00		
	Ministry of Project Monitoring and Evaluation	26600100	11,580,040.00	11,580,040.00	14,000,000.00		0.00		
	Ministry of Business Development	26800100	0.00	11,500,010.00	40,751,000.00		0.00		
				-					
	Ministry of Market Development & Management	26900100	1,273,572,495.86	1,303,976,288.74	2,203,816,000.00		(30,403,792.88)		
	Ebonyi State Pipes Production Limited		0.00	-	48,000,000.00		0.00		
	Ministry of Human Capital Dev. & Monitoring	22700100	119,170,000.00	350,089,379.07	3,235,000,000.00		(230,919,379.07)		
				330,003,373.07					
	Ebonyi State Land Information System (EBLIS)	21510300	0.00		30,392,157.00		0.00		
	Ministry of Special Projects	26500100	0.00	-	302,020,000.00		0.00	3,293,300.00	
	Ministry of Rice Mill	21600100		-	5,120,000.00		0.00		
	Office of the Accountant General	20007001	12,280,059.57	23,108,967.54	579,000,000.00		(10.828.907.97)	450,000.00	
				23,108,507.34					
	Office of the Surveyor General	60002001	0.00	-	47,000,000.00		0.00		
	Revenue Appeal Commission	20008002	0.00	-	3,600,000.00		0.00	0.00	
	Salt and Cement Production	22051002	0.00	-	46,000,000.00		0.00	0.00	
	State Statistical Bureau	38004001	0.00	0.00	0.00		0.00	0.00	
		36004001							
	TOTAL ECONOMIC SECTOR		34,647,354,425.61	36,228,115,039.36	39,849,488,450.48	0.00	(1,580,760,613.75)	37,244,702,053.86	
		3					0.00		
lc	LAW AND JUSTICE SECTOR	26052001					0.00		
— Iř			0.000.000.00	36.000.000.00	47 200 000 00			26,000,000,00	
	Customary Court of Appeal	26051001	9,000,000.00		47,200,000.00		(27,000,000.00)	36,000,000.00	
	Judicial High Court	18011001	492,880,747.72	492,880,747.72	585,000,000.00		0.00		
	Judicial Service Commission	26001001	4,000,000.00	24,000,000.00	35,800,000.00		(20,000,000.00)	24,000,000.00	
	Ministry of Justice	32600100	2,000,000.00	2,000,000.00	25,200,000.00	0.00	0.00	0.00	
		32000100							
	TOTAL LAW AND JUSTICE SECTOR		507,880,747.72	554,880,747.72	693,200,000.00	0.00	(47,000,000.00)	235,335,563.08	
		4					0.00		
D	REGIONAL SECTOR		189,959,500.13	189,959,500.13	176,490,000.00	0.00	0.00	0.00	
-									
	Abakaliki Capital Territory	63001001	189,959,500.13	189,959,500.13	176,490,000.00	0.00	0.00		
	TOTAL REGIONAL SECTOR						0.00	0.00	
		5					0.00		
	SOCIAL SECTOR	-					0.00		
E									
	Agency for Mass Literacy	17010001	0.00	212,000.00	38,500,000.00	0.00	(212,000.00)	0.00	
	Ebonyi Hospital Management Board	21102001	0.00	-	3,830,000.00	0.00	0.00	0.00	
	Ebonyi State Agency for Control of AIDS	21033001	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi State College of Education	17019001	683,801,101.15	1,033,801,101.15	693,780,192.08	0.00	(350,000,000.00)	481,921,509.86	
	Ebonyi State Health Insurance Agency	21004001	10,480,000.00	10,480,000.00	77,450,000.00	0.00	0.00	0.00	
	Ebonyi State Library Board	17008001	0.00		15,633,500.00	0.00	0.00	0.00	
		21003001	0.00			0.00	0.00	0.00	
	Ebonyi State Primary Health Care Development Agency			-	136,950,000.00				
	Ebonyi State School of Health	21026001	0.00	-	155,000,000.00	0.00	0.00	0.00	
	Ebonyi State School of Nursing	21033001	0.00	-	143,000,000.00	0.00	0.00	0.00	
	Ebonyi State Sports Council	13051001	0.00		22,200,000.00		0.00	0.00	
	Ebonyi State Universal Basic Education Board	17003001	2,798,032,728.06	2,798,032,728.06	6,240,310,308.00		0.00	6,625,776,577.44	
<u> </u>	Ebonyi State University	17021001	2,580,477,984.37	2,630,946,768.37	5,099,086,559.40		(50,468,784.00)	1,470,795,136.31	<u> </u>
	Ebonyi State Committee on Food and Nutrition		0.00		55,083,023.53		0.00		
	Ebonyi State Vocational Education	17002000	0.00	-	112,500,000.00		0.00	67,918,076.25	
	Examinations Development Centre	17009001	0.00	-	4,250,000.00		0.00	0.00	
	King David Gifted Children	17003000	8,850,855.00	14,100,000.00	105,000,000.00		(5,249,145.00)	0.00	
	Local Government Staff Pension Board	51002001	0.00	-	14,000,000.00		0.00	0.00	
		17001001	33,846,330.00	170,000,000.00	191,300,000.00		(136,153,670.00)	0.00	
	Ministry of Education								
	Ministry of Enviroment	35001001	390,867,463.55	435,471,243.55	593,800,000.00		(44,603,780.00)	423,262,151.19	
	Ministry of Health	21001001	12,420,686,578.31	12,420,686,578.31	13,435,636,800.00		0.00	17,549,100,599.04	
	Ministry of Local Government, Chieftaincy Matters and Rural Devel	51001001	0.00		13,800,000.00		0.00	0.00	
			0.00						
	Ministry of Women Affairs	14001001		-	75,000,000.00		0.00	0.00	
	Women Development Centre	51400200	5,417,500.00	5,417,500.00	27,000,000.00		0.00		
	Ministry of Youth & Sports	13001001	279,119,375.04	389,172,225.00	362,600,000.00		(110,052,849.96)	77,570,665.00	
	Office of SSA on Higher Education	17004000	0.00	,	29,000,000.00		0.00		
				- +					
	Office of SSA on Private Schools Development	17005000	0.00	-	200,000.00	0.00	0.00	0.00	
	Secondary Education Board	17051000	0.00		185,000,000.00	0.00	0.00	0.00	
	TOTAL SOCIAL SECTOR		19,211,579,915.48	19,908,320,144.44	27,829,910,383.01	0.00	(696,740,228.96)	26,696,344,715.09	
	GRAND TOTAL	- 1	57,392,704,799.52	59,967,111,609.12	71,691,077,133.49	0.00	(2,574,406,809.60)	76,385,009,282.66	
	GRAND TOTAL		37,332,704,739.32	33,307,111,003.12	, 1,051,077,155.49	0.00	(2,374,400,009.00)	, 0,303,003,282.00	
20	Investments		2021	2020					
	FBN HOLDING PLC		2,907,000.00	1,938,000.00					
		-							
	FIDELITY BANK PLC		3,928,795.50	4,377,800.07					
	STERLING BANK		4,141,295.34	5,242,146.00					
	FCMB		3.41	3.29					
	ZENITH BANK PLC		79,845,937.50	82,100,000.00					
	ACCESS BANK		39,537,773.60	34,975,722.08					

				FINANCIAL STATEMENTS F	OR THE YEAR ENDED 31ST D	ECEMBER, 2021						
	LAFARGE AFRICA PLC		66,287,928.00	73,192,920.00								
	GTB		2,751,000.00	3,475,500.00								
	OANDO PLC		266,903.36	202,435.04								
	WAPIC PLC		389,402.88	438,078.24								
	FORTE OIL PLC		13,126,113.00	5,960,916.00					<u> </u>			
	Total		213,182,152.59	211,903,520.72								
21	Details and Movement in Loans and Domestic Arrears are shown belo	w:	2021		2020							
		Non Current	Current									
	Salary Bail out	3,573,777,334.13	5,794,235.20	3,579,571,569.33	3,651,438,261.00							
	Excess Crude	8,784,814,520.18	89,972,595.59	8,874,787,115.77	9,050,317,542.84							
		4,247,329,454.21	142,321,504.36	4,389,650,958.57	4,361,047,590.01							
	CACS (Commercial Agriculture CreditScheme)											
	Micro Small Medium Enterprises Development Fund	2,000,000,000.00		2,000,000,000.00	2,000,000,000.00							
	Medical Equipment	1,771,079,333.10		1,802,963,432.25	2,000,000,000.00							
	Contracts Retention Arrears	202,490,697.73	0.00	202,490,697.73	499,319,470.33							
	Other Judgement Debt	83,327,926.91	0.00	83,327,926.91	83,327,926.91							
	Budget Support	17,265,603,315.38		17,420,511,433.13	17,500,292,959.29							
	Pension and Gratuity	3,806,746,867.62		3,806,746,867.62	3,806,746,867.62							
\vdash												
\vdash	Foreign Loans	25,823,878,736.12		26,211,815,416.32	24,712,368,968.01		-	1		-	ļ	
	Sub Total	67,559,048,185.38	812,817,232.25	68,371,865,417.63	67,664,859,586.01							
	Current											
	Salary Bail out	5,794,235.20	5,794,235.20		0.00							
	Excess Crude	89,972,595.59			0.00				1		1	
-									-			
\vdash	CACS (Commercial Agriculture Credit Scheme)	142,321,504.36			1,261,239,849.15							
	Budget Support	154,908,117.75			0.00							
	Severance Allowance	0.00			0.00							
	Health Facility Loan	31,884,099.15	31,884,099.15									
	Pension and Gratuity	0.00	0.00									
	Foreign Loans	387,936,680.20			348,565,927.40							
	Cult Table								 			
\vdash	Sub Total	812,817,232.25			1,609,805,776.55				-			
	Grand Total	68,371,865,417.63			69,274,665,362.56							
		2021	2020									
22	Financial Liabilities & Domestic Arrears - Movements											
	BUDGET SUPPORT FACILITY								 			
		47.500.000.050.07	47 500 470 007 00									
	Opening Balance	17,500,292,959.27										
	Addition	0.00	0.00									
	Principal Repayment	79,781,526.16	(29,886,438.01)									
	Closing Balance	17,420,511,433.11	17,500,292,959.27									
	3	, , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
	SALARY BAILOUT								+			
\vdash		2 551 102 251 22	0.000.001.000.00									
	Opening Balance	3,651,438,261.00										
	Addition	0.00	0.00									
	Principal Repayment	71,866,691.67	(27,123,424.66)									
	Closing Balance	3,579,571,569.33	3,651,438,261.00									
	V	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , ,						1			
-	EXCESS CRUDE ACCT (ECA)									<u> </u>	1	
\vdash	Opening Balance	9,050,315,542.84	9,117,639,615.53				<u> </u>	1	 		 	
\vdash							-	1			-	
	Addition	0.00										
	Principal Repayment	175,530,427.07	(67,324,072.69)									
	Closing Balance	8,874,785,115.77	9,050,315,542.84									
	AGRIC LOANS (CACS)								1			
 	Opening Balance	5,622,287,439.16	6,152,397,035.12				<u> </u>		 	<u> </u>	 	
\vdash							<u> </u>	1	 	-	-	
\vdash	Addition	0.00									-	
	Principal Repayment	1,232,636,480.59	(1,197,844,793.65)								1	
	Closing Balance	4,389,650,958.57	5,622,287,439.16									
	JUDGEMENT DEBT											
	Opening Balance	83,327,929.91	185,062,990.50									
	Addition	0.00							 			
\vdash												
\vdash	Principal Decrease	0.00										
	Closing Balance	83,327,929.91	83,327,929.91									
											I	
	CONTRACTORS ARREARS											
	Opening Balance	499,319,470.33	2,500,000,000.00									
\vdash											 	
\vdash	Addition	0.00										
	Principal Decrease	296,828,772.60	(2,083,781,069.43)									
	Closing Balance	202,490,697.73	499,319,470.33									

			INANCIAL STATEMENTS FOR THE TEAR ENDED SE	 		1	
PENSON & GRATUITY ARREARS							
Opening Balance	3,806,746,867.62	7,470,481,068.48					
Addition	0.00	1,488,876,498.62					
Principal Decrease	0.00	(5,152,610,699.48)					
Closing Balance	3,806,746,867.62	3,806,746,867.62					
SEVERANCE ALLOWANCE							
Opening Balance	0.00	103,430,997.26					
Addition	0.00	175,664,932.50					
Principal Decrease	0.00	(279,095,929.76)					
Closing Balance	0.00	0.00					
MSMEDF							
Opening Balance	2,000,000,000.00	0.00					
Addition	0.00	2,000,000,000.00					
Principal Repayment	0.00	0.00					
Closing Balance	2,000,000,000.00	2,000,000,000.00					
MEDICAL EQUIPMENT LOAN							
Opening Balance	2,000,000,000.00	0.00					
Addition	0.00	2,000,000,000.00					
Principal Repayment	197,036,567.75	0.00					
Closing Balance	1,802,963,432.25	2,000,000,000.00					
BANK OVERDRAFT							
Opening Balance	0.00	0.00					
Addition	10,500,000,000.00	10,316,771,697.84					
Principal Repayment	0.00	(10,316,771,697.84)					
Closing Balance	10,500,000,000.00	0.00					
FOREIGN LOANS							
Opening Balance	25,060,934,895.41	21,501,889,324.26					
Addition	0.00						
Reconciliation with DMO	1,850,018,727.80	4,087,474,071.32					
Principal Repayment	699,138,206.89	(528,428,500.17)					
Closing Balance	26,211,815,416.32	25,060,934,895.41					

	EBONYI STATE GOVERNMENT 2021 COVID-19 EXPENDITURE DISCLOSURE								
ECONOMIC CODE	BUDGET DESCRIPTION	MDA	2021 COVID FINAL BUDGET (A)	ACTUAL COVID-19 EXPENDITURE (B)	VARIANCE $C = A-C$				
			N	N	N				
14010101	State Government Fund		13,213,182,456.71	13,927,513,778.65	- 714,331,321.94				
14030105	Medical Loan for furnishing of EBSU College of Medicine		-	-	-				
13020105	FGN Tetfund grants to Ebonyi State University for infrastructure and medical equipment at Uburu College of Medicine		3,000,000,000.00	2,317,000,000.00	683,000,000.00				
13020204	World Bank COVID-19 Intervention Fund			-	-				
	SUB-TOTAL FOR REVENUE		16,213,182,456.71	16,244,513,778.65	- 31,331,321.94				
22020601	Security services	Ministry of Internal Security & Border Peace	-	-	-				
22021007	Welfare packages (palliative)	Secretary to State Government	2,800,000,000.00	2,816,790,000.00	- 16,790,000.00				
22021007	Welfare packages (committee activities)	Secretary to State Government	10,000,000.00	-	10,000,000.00				
22021003	Publicity and Advertisement	Ministry of Information & State Orientation	10,000,000.00	1,984,000.00	8,016,000.00				
	TOTAL ADMIN SECTOR - RECURRENT		2,820,000,000.00	2,818,774,000.00	1,226,000.00				
22020501	Local Training	Ministry of Human Capital Development & Monitoring	5,080,000.00	3,810,000.00	1,270,000.00				
22020602	Office rent	Ministry of Human Capital Development & Monitoring	-	-	-				
22020711	Other consulting	Ministry of Human Capital Development & Monitoring	1,333,333.33	-	1,333,333.33				
22021022	Donation	Ministry of Human Capital Development & Monitoring	-	-	-				
	TOTAL ECONOMIC SECTOR - RECURRENT		6,413,333.33	3,810,000.00	2,603,333.33				
22020105	Hazzard Allowances	Ministry of Health	1,626,666.67	780,000.00	846,666.67				
22020708	Medical consulting	Ministry of Health	10,993,333.33	9,205,000.00	1,788,333.33				
22020501	Local Training	Ministry of Health	1,360,000.00	950,000.00	410,000.00				

ECONOMIC CODE	BUDGET DESCRIPTION	MDA	2021 COVID FINAL BUDGET (A)	ACTUAL COVID-19 EXPENDITURE (B)	VARIANCE (C) C = A-C
			N	N	N
22021033	Hotel Accomodation	Ministry of Health	120,000.00	-	120,000.00
22020307	Drugs/Laboratory/Medical supplies	Ministry of Health	66,666.67	-	66,666.67
	TOTAL SOCIAL SECTOR - RECURRENT		14,166,666.67	10,935,000.00	3,231,666.67
SUB-1	TOTAL FOR RECCURENT EXPENDITURE		2,840,580,000.00	2,833,519,000.00	7,061,000.00
23050107	Empowerment of Ebonyi Youths, men/women through different co-operative sociaties in different skills 60% women and 40% men to rejig the economy against COVID 19 effects - COVID-19 Economic Recovery	Department of Small and Medium Scale Enterprises	7,935,000.00	7,935,000.00	-
23050107	Empowerment of 60,000 Ebonyians who have small business under the Akubaruoha millionaire club. Raising them from borrownaires to millionaires to rejig the economy against COVID 19 effects - COVID-19 Economic Recovery	Department of Small and Medium Scale Enterprises	-	-	-
23050101	Providing 13,000 rural farmers with agro inputs such as Fertilizers, agrochemicals, improved seeds, etc (1,000 per LGA) at an average cost of N100,000 per farmer COVID-19 Recovery	Ministry of Agriculture	114,744,630.00	114,744,630.00	-
23020102	Establishment of 13 agric Estate with 500 farmers per estate 6,500 farmers - COVID-19 Recovery	Ministry of Agriculture	45,000,000.00	45,000,000.00	-
23020118	Completion of the 5,000 mall capacity to create employment and business activities in the State and inject more IGR to the State - COVID-19 Economic Recovery		435,494,361.77	435,494,361.77	-

	EBONYI STATE (GOVERNMENT 2021	COVID-19 EXPENDITU	RE DISCLOSURE	
ECONOMIC CODE	BUDGET DESCRIPTION	MDA	2021 COVID FINAL BUDGET (A)	ACTUAL COVID-19 EXPENDITURE (B)	VARIANCE (C) C = A-C
			N	N	₩
23020113	Completion of Agricultural Industrial Clusters at Ebonyi South Senatorial zone (Uburu) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	Ministry of Agriculture	716,879,743.80	693,439,743.80	23,440,000.00
23020113	Completion of Agricultural Industrial Clusters at Ebonyi Central senatorial Zone (Ntezi) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	Ministry of Agriculture	72,081,975.00	72,081,975.00	-
23020113	Completion of Agricultural Industrial Clusters at Ebonyi North Senatorial Zone (Abakaliki) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	Ministry of Agriculture	-	-	-
23020124	Completion of International Market for over 20,000 traders to have shops and increase State IGR by over N100m/month COVID-19 Economic Recovery	Ministry of Commerce and Industry	335,000,000.00	134,166,120.67	200,833,879.33
23020118	Completion of the 5,000 mall capacity to create employment and business activities in the State and inject more IGR to the State - COVID-19 Economic Recovery		937,333,255.31	846,325,974.06	91,007,281.25
23020114	Constrcution of Enyibichiri Ojon Nwida Agricultural Road (12.4km) in Ikwo LGA for food production - COVID - 19 Economic Recovery	Ministry of Works	117,538,296.11	117,538,296.11	-

ECONOMIC CODE	BUDGET DESCRIPTION	MDA	2021 COVID FINAL BUDGET (A)	ACTUAL COVID-19 EXPENDITURE (B)	VARIANCE C = A-C	(C)
			N	N	₩	
23020114	Constrcution of Oferekpe Ovuduechi road (15km) in Izzi L.G.A (Agricultural Farm Road) for food production - COVID-19 Economic Recovery	Ministry of Works	206,746,476.83	206,746,476.83		-
23020114	Construction of Eworoshade- Nduegu-Amegu Agricultural Road (5km) for food production - COVID - 19 Economic Recovery	Ministry of Works	-	-		-
23020114	Construction of G.T.C Agba-Agba-Elu-Egu-Enu- Isu Agricultural road (10.3km) COVID-19 - Economic Revocery	Ministry of Works	504,201,050.00	504,201,050.00		-
23020114	Construction of Obujia junction Nwanwu market road (9.5km) COVID-19 - Economic Recovery	Ministry of Works	-	-		-
23050107	Micro Credit Scheme: Empowering Ebonyians engaged in Small and Medium Enterprise (SME) through micro credit loans for business development and enhancement (Stimulus Development Project) to rejig the economy against COVID 19 effects - COVID -19 Economic recovery	Ministry of Human Capital Development & Monitoring	-	-		-
23050107	Provision of Grants to 3,000 women (including widows) and youth of Ebonyi State origin resident in the state and in diaspora for empowerment in various businesses for self reliance - COVID-19 - Economic recovery	Ministry of Human Capital Development & Monitoring	45,000,000.00	45,000,000.00		-

ECONOMIC CODE	BUDGET DESCRIPTION	MDA	2021 COVID FINAL BUDGET (A)	ACTUAL COVID-19 EXPENDITURE (B)	VARIANCE (C) C = A-C
			N	N	₩
23050101	Empowerment of 2,000 Ebonyians hawking in major cities in Nigeria through Street to Skill Programme of EBSG - COVID-19 - Economic recovery	Ministry of Human Capital Development & Monitoring	-	-	-
23050107	Provision of N250,000 one-off grants to 6,500 MSEs at 500 per LGA - COVID-19 Economic Recovery	Ministry of Human Capital Development & Monitoring	50,000,000.00	50,000,000.00	-
	TOTAL ECONOMIC SECTOR - CAPITAL		3,587,954,788.82	3,272,673,628.24	315,281,160.58
23050102	Pre and Post procurement of e-learning equipment including Ministry's Website hosting/subscription and accessories for COVID-19 Education Crisis response -	Ministry of Education	-	-	-
23050103	Operational cost for the use of media houses (EBBC TV/Radio, Unity FM, NTA Abakaliki) and stipends for the operators of COVID-19 elearning programme -	Ministry of Education	20,000,000.00	18,700,000.00	1,300,000.00
23020118	Infrastructure development and medical equipment at EBSU College of Medicine - Uburu with N3,000,000,000 Tetfund grant. COVID-19 Economic Recovery	Ebonyi State University	2,000,000,000.00	2,194,092,485.96	- 194,092,485.96
23050101	Strenthening training on standard operation procedure for infection prevention & control	Ministry of Health	-	-	-
23020106	Construction of COVID-19 Isolation Centres at Ishielu boarders, GTC and Abakaliki township Stadium and other locations in future.	Ministry of Health	-	-	-

	EBONYI STATE (GOVERNMENT 202	21 COVID-19 EXPENDITU	RE DISCLOSURE	
ECONOMIC CODE	BUDGET DESCRIPTION	MDA	2021 COVID FINAL BUDGET (A)	ACTUAL COVID-19 EXPENDITURE (B)	VARIANCE (C) C = A-C
			N	N	N
23020106	Construction of COVID-19 Treatment Centre at Unity square and other locations in future (i) Establishment of Sample Collection Centre in 13 LGAs	Ministry of Health	-	-	-
23030105	Renovation and equipping of 13 General Hospitals for COVID-19 Treatment Centres (i) Upgrading 13 General Hospitals to serve as Isolation Centre	Ministry of Health	50,000,000.00	49,190,006.65	809,993.35
23010122	Purchase of COVID-19 Equipment (i) Provision of Hospital Equipment and Furniture (ii) Set up of State Call Centre on COVID-19	Ministry of Health	50,000,000.00	42,923,471.00	7,076,529.00
23020106	Completion of FETHA in Abakaliki ready for COVID-19 treatment centre	Ministry of Health	-	-	-
23010122	Equipping and furnishing of EBSU College of medicine ready as COVID-19 Isolation & treatment Centres	Ministry of Health	4,500,000,000.00	4,494,502,219.77	5,497,780.23
23020106	Completion of EBSU College of medicine to serve as COVID-19 treatment Center	Ministry of Health	3,164,647,667.89	7,570,019,334.56	- 4,405,371,666.67
23050101	Conduct of Operational Research	Ministry of Health	-	-	-
23010122	Equipping of Uburu General Hospital as EBSU Community General Hospital (14th General Hospital in Ebonyi State)	Ministry of Health	-	-	-
	TOTAL SOCIAL SECTOR - CAPITAL		9,784,647,667.89	14,369,427,517.94	- 4,584,779,850.05
SUB-TOTAL	FOR CAPITAL EXPENDITURE		13,372,602,456.71	17,642,101,146.18	- 4,269,498,689.47
GRAND TOT	AL - RECURRENT + CAPITAL		16,213,182,456.71	20,475,620,146.18	- 4,262,437,689.47
BALANCE - 7	TOTAL REVENUE - TOTAL EXPENDITURE		- -	4,231,106,367.53	4,231,106,367.53