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May 2023



Ministry of Finance and Economic Development

A report of the Accountant General
with the

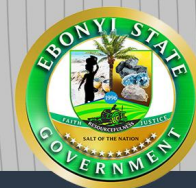
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

A report of the Accountant General with the
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022



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



A report of the Accountant General with the
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022



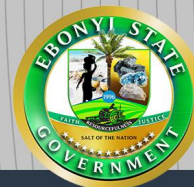
HIS EXCELLENCY
BARR. ERIC KELECHI IGWE PH.D
DEPUTY GOVERNOR OF EBONYI STATE



A report of the Accountant General with the
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022



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



A report of the Accountant General with the
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022



MY LORD
HON. JUSTICE ELVIS ANAGU NGENE



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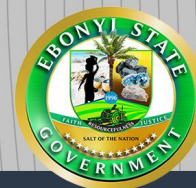
Orlando Okechukwu Nweze
Hon. Commissioner for Finance and Economic Development
Ebonyi State



A report of the Accountant General with the
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022



Emeka Carlton Nwankwo, CPA
Accountant General, Ebonyi State



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Our Ref.:

Date:

Your Ref.:

AUDIT CERTIFICATE

The Financial Statements of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2022, have been audited in accordance with Section 125, Subsection 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 13, Subsection 1 of Ebonyi State Public Sector Audit Law, 2021.

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

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

In my opinion and to the best of my knowledge the Financial Statements show a true and fair view of the Financial Position of the Government of Ebonyi State for the year ended 31st December, 2022 and the transactions for the fiscal year ended on that date.

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

FRC/2021/004/00000023705

Ag. Auditor-General,

Ebonyi State

June 26, 2023

GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

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Your Ref:

Our Ref: EBS/AG/AD



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

26th April 2023

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements of Ebonyi State Government of Nigeria for the year ended 31st December, 2022, 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:

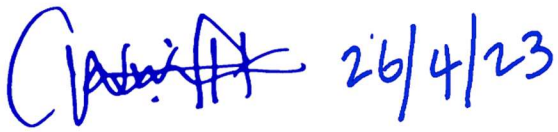
- a. Ensuring that adequate system of internal controls are maintained to safeguard assets and provide reasonable assurance that the transactions as recorded are within statutory authority; and also that the use of all public financial resources by the Government are properly recorded.
- b. Ensuring 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, 2022.

In compliance with IPSAS 33, I have prepared the following financial statements as at 31st December 2022.

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, 2022.



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



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

GOVERNMENT OF EBONYI STATE OF NIGERIA

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Your Ref:

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

26th April 2023

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

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

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

3. Fundamental Accounting Concept.

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

- i. Accrual Basis of Accounting;
- ii. Understandability;
- iii. Materiality;
- iv. Relevance;
- v. Going Concern Concept;

- vi. Consistency Concept;
- vii. Prudence;
- viii. Completeness.

4. General Purpose Financial Statements (GPFS)

The General Purpose Financial Statements include:

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

5. Basis of Preparation of Financial Statements

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

6. Accounting Period

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

21. Statement of Cash Flow

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

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

22. Cash and Cash Equivalent

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

23. Receivables

- i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost less provision for impairment.
- ii. Receivables from non-exchange transactions are initially assessed at 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
EBONYI STATE.



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

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NCOA CODES	NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022
₦	Revenue			₦	₦	₦	₦	₦
54,497,358,921.87	Government Share of FAAC (Statutory Revenue)	110101 - 110114	1	63,234,557,073.48	64,200,000,000.00	57,470,000,000.00	6,730,000,000.00	(965,442,926.52)
13,812,536,428.50	Tax Revenue	120101	2	9,497,864,044.56	13,162,121,234.95	9,752,273,167.41	3,409,828,067.54	(3,664,257,190.39)
9,363,611,464.06	Non Tax Revenue	120201-120210 & 120213	3	13,530,135,980.25	19,087,055,857.90	12,326,158,335.14	6,760,897,522.76	(5,556,919,877.65)
							0.00	0.00
234,128,821.06	Investment Income	120211	4	141,358,258.97	0.00	0.00	0.00	141,358,258.97
2,593,791,586.17	Other Revenues	140701	5	555,901,380.40	9,851,360,000.00	1,101,360,000.00	8,750,000,000.00	(9,295,458,619.60)
11,101,915,285.43	Aid & Grants	130101-130204	6	15,350,400,463.57	34,703,330,943.21	29,402,760,943.21	5,300,570,000.00	(19,352,930,479.64)
360,848,400.81	Transfer from Other Govt Entities	150101	7	429,404,000.90	2,090,000,000.00	1,840,000,000.00	250,000,000.00	(1,660,595,999.10)
91,964,190,907.90	Total Revenue (A)			102,739,621,202.13	143,093,868,036.06	111,892,552,445.76	31,201,295,590.30	(40,354,246,833.93)
	Expenditure							
11,888,978,645.92	Salaries and Wages	210101-210202	8	11,522,071,891.03	15,762,059,230.82	14,937,298,742.71	0.00	4,239,987,339.79
1,870,704,173.86	Social Benefits	210301	9	2,057,608,220.14	2,840,963,194.04	2,564,136,343.65	276,826,850.39	783,354,973.90
18,047,544,061.30	Overhead Cost	220201-220208 & 220210-220235	10	23,968,351,861.37	31,534,439,620.59	24,946,591,737.35	6,587,847,883.24	7,566,087,759.22
2,337,217,000.00	Grants and Contributions	2204	11	0.00	0.00	0.00	0.00	0.00
22,849,919,720.65	Depreciation Charges	240101	12	28,207,731,001.63	0.00	0.00	0.00	(28,207,731,001.63)
100,265,304.67	Amortization Charges	240201	13	276,544,907.86	0.00	0.00	0.00	(276,544,907.86)
57,094,628,906.40	Total Expenditure (B)			66,032,307,882.03	50,137,462,045.45	42,448,026,823.71	6,864,674,733.63	(15,894,845,836.58)
34,869,562,001.50	Surplus/(deficit) from Operating Activities for the Period (A-B)			36,707,313,320.10	92,956,405,990.61	69,444,525,622.05	24,336,620,856.67	(24,459,400,997.35)
-2,667,162,178.41	Public Debt Charges	220209	14	(3,781,222,328.84)	(7,000,000,000.00)	(7,000,000,000.00)	0.00	(3,218,777,671.16)
17,652,844.98	Foreign Exchange Gain on External Debts		15	2,956,012.65	0.00	0.00	0.00	2,956,012.65
17,652,844.98	Total non-operating Revenue			2,956,012.65	0.00	0.00	0.00	2,956,012.65
(2,649,509,333.43)	Surplus/(deficit) from Ordinary Activities			(3,778,266,316.19)	(7,000,000,000.00)	(7,000,000,000.00)	0.00	(3,215,821,658.51)

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NCOA CODES	NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022
₦	Revenue			₦	₦	₦	₦	₦
32,220,052,668.07	Net Surplus/ (Deficit) for the Period			32,929,047,003.91	85,956,405,990.61	62,444,525,622.05	24,336,620,856.67	(27,675,222,655.86)

Emeka Nwankwo 26/4/23

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

Orlando Okechukwu Nweze 26/4/2023

Mr. Orlando Okechukwu Nweze
 Hon. Commissioner for Finance & Eco. Dev.
 Ebonyi State

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NCOA CODES	NOTES	2022		2021	
			₦	₦	₦	₦
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalent	310101- 310201	16	14,131,645,880.27		2,156,655,411.21	
Receivables	310601- 310604	17	6,588,532,047.18		4,885,406,189.50	
Short Term Loans Granted	310301	18	0.00		700,000,000.00	
TOTAL CURRENT ASSETS (A)				20,720,177,927.45		7,742,061,600.71
NON CURRENT ASSETS						
Loans Granted		19	0.00		1,330,248,458.48	
Investments	310901 &31090 2	20	276,461,362.61		213,182,152.59	
Property, Plants and Equipments	320101- 320110	21	360,362,076,014.39		312,061,192,660.32	
Investment Property		22	1,942,898,916.26		1,667,745,834.91	
Intangible Assets	320301	23	522,290,371.98		334,977,176.74	
Biological Assets	320401	24	275,197,605.55		66,084,041.96	
TOTAL NON CURRENT ASSETS (B)				363,378,924,270.79		315,673,430,325.00
TOTAL ASSETS (C = A+B)				384,099,102,198.24		323,415,491,925.71
LIABILITIES						
CURRENT LIABILITIES						
Current Portion of Long Term Borrowings	410601	25	737,965,434.55		812,817,232.25	
TOTAL CURRENT LIABILITIES (D)				737,965,434.55		812,817,232.25
NON CURRENT LIABILITIES						

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NCOA CODES	NOTES	2022		2021	
			₦	₦	₦	₦
Pension and Gratuity	420201	26	3,806,746,867.62		3,806,746,867.62	
Long Term Debt	420301	27	97,993,776,616.03		63,752,301,317.76	
TOTAL NON CURRENT LIABILITIES (E)				101,800,523,483.65		67,559,048,185.38
TOTAL LIABILITIES (F = D+E)				102,538,488,918.20		68,371,865,417.63
NET ASSETS/EQUITY (G = C-F)		28a		281,560,813,280.04		255,043,626,508.08
Capital Contributed By:						
Reserves	430301	28b	65,910,698,180.13		72,322,558,412.08	
Accumulated Surplus/(Deficit)	430201		215,650,115,099.91		182,721,068,096.00	
Total Net Assets/Equity				281,560,813,280.04		255,043,626,508.08

Emeka Nwankwo 26/4/23

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

Orlando Okechukwu Nweze 26/4/2023

Mr. Orlando Okechukwu Nweze
Hon. Commissioner for Finance & Eco. Dev.
Ebonyi State

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	NCOA CODES	NOTES	2022		2021	
			₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES						
Inflows						
Statutory Revenue	110101 & 110103-110114	29	38,424,193,661.05		34,032,633,518.87	
Share of Value Added Tax	110102	30	23,136,728,187.57		19,452,335,164.75	
Tax Revenue	120101	2	9,497,864,044.56		13,812,536,428.50	
Non-Tax Revenue	120201-120210 & 12023	3	13,530,135,980.25		9,363,611,464.06	
Investment Income	120211	4	141,358,258.97		234,128,821.06	
Other Revenues	130101-130204	5	555,901,380.40		2,593,791,586.17	
Aid & Grants	140701	6	15,350,400,463.57		11,101,915,285.43	
Transfer from Other Govt Entities	150101	7	429,404,000.90		360,848,400.81	
Total Inflow from Operating Activities (A)			101,065,985,977.28		90,951,800,669.65	
Outflows						
Salaries and Wages	210101-210202	8	11,522,071,891.03		13,020,976,765.55	
Social Benefits	210301	9	2,057,608,220.14		1,870,704,173.86	
Overhead Cost	220201-220209 & 220210 -220235	10	23,968,351,861.37		18,047,544,061.30	
Grants and Contributions		11	0.00		2,337,217,000.00	
Interest Charges	220209	31	3,781,222,328.84		2,206,323,644.58	
Total Outflow from Operating Activities (B)			41,329,254,301.38		37,482,765,645.29	
Net Cash Inflow/(Outflow) From Operating Activities (C = A-B)				59,736,731,675.90		53,469,035,024.36
CASH FLOW FROM INVESTING ACTIVITIES						
Short Term Loans Granted	310301	32	0.00		(700,000,000.00)	

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	NCOA CODES	NOTES	2022		2021	
			₦		₦	₦
Purchase/ Construction of Property, Plants and Equipments	320102 - 320110	33	(77,064,789,101.83)		(55,246,731,836.94)	
Purchase/Construction of Investment Property		34	(388,417,757.20)		(1,719,325,603.00)	
Acquisition of Intangible Assets	320301	35	(358,679,865.52)		(381,820,363.50)	
Acquisition of Biological Assets	320401	36	(344,389,874.20)		(44,826,986.05)	
Net Cash Flow from Investing Activites (D)				(78,156,276,598.75)		(58,092,704,789.49)
CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Loans & Other Borrowings	420301	37	33,687,780,086.57		0.00	
Repayment of Internal Loans	420301	38	(2,399,586,435.74)		(2,025,900,780.45)	
Repayment of External Loans	420302	39	(893,458,258.91)		(311,201,526.08)	
Net Cash Flow from Financing Activites (E)				30,394,735,391.92		(2,337,102,306.53)
NET CASH FLOW FROM ALL ACTIVITIES (F = C+D+E)				11,975,190,469.06		(6,960,772,071.66)
Cash & Its Equivalent as at 1/1/2022 (G)		16		2,156,655,411.21		9,117,427,482.87
Cash & Its Equivalent as at 31/12/2022 (H = F+G)				14,131,845,880.27		2,156,655,411.21
Notes:						
RECONCILIATION:						
Surplus/ (Deficit) per Statement of Financial Performance				32,929,047,003.91		32,220,052,668.07
Add back:						
Depreciation Charges			28,207,731,001.63		22,849,919,720.65	
Amortization Charges			276,544,907.86		100,265,304.67	
Foreign Exchange Gain			2,956,012.65		(17,652,844.98)	
Interest expense			1,023,127,158.11		2,667,162,178.41	
				29,510,359,080.25		25,599,694,358.75

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	NCOA CODES	NOTES	2022		2021	
			₦	₦	₦	₦
Net Movement in Current Assets/Liabilities.						
Inventories					0.00	
Decrease/(Increase) in receivables				1,703,125,857.68	(873,677,770.23)	
Increase in prepayments					0.00	
Increase/(decrease) in liabilities and accruals				1,341,621,686.52	(1,177,086,519.66)	
(Decrease)/Increase in provisions				0.00	0.00	
Increase/(decrease) in employee benefits				0.00	0.00	(2,050,764,289.89)
Cash generated from operations				65,484,153,628.36		55,675,358,668.94
Interest paid				(3,781,222,328.84)		(2,206,323,644.58)
Net Cash Flow from Operating Activities				61,702,931,299.52		53,469,035,024.36
Cash & its equivalent as at 31/12/2022						
Treasury Single Accounts (TSA)			3,614,664,759.86		2,942,036,459.40	
Operations Accounts			10,516,981,120.41		(785,381,048.19)	
Total				14,131,645,880.27		2,156,655,411.21

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EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER,2022

Actual 2021		NCOA CODES	NOTE	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022	
				a	b	c	d	e = (a-b)or(b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
	Revenue by Economic Classification								
	Share of FAAC Allocation								
34,032,633,518.87	Statutory Revenue	110101 & 110103 110114	29	38,424,193,661.05	41,500,000,000.00	37,470,000,000.00	4,030,000,000.00	(3,075,806,338.95)	-7%
19,452,335,164.75	Share of Value Added TAX	110102	30	23,136,728,187.57	22,700,000,000.00	20,000,000,000.00	2,700,000,000.00	436,728,187.57	2%
53,484,968,683.62	Sub Total(A)			61,560,921,848.62	64,200,000,000.00	57,470,000,000.00	6,730,000,000.00	(2,639,078,151.38)	-4%
	Independent Revenue								
13,812,536,428.50	Tax Revenue	120101	2	9,497,864,044.56	13,162,121,234.95	9,752,273,167.41	3,409,828,067.54	(3,664,257,190.39)	-28%
9,363,611,464.06	Non Tax Revenues	120201-120210 & 120213	3	13,530,135,980.25	19,087,055,857.90	12,326,158,335.14	6,760,897,522.76	(5,556,919,877.65)	-29%
234,128,821.06	Investment Income	120211	4	141,358,258.97	0.00	0.00	0.00	141,358,258.97	
2,593,791,586.17	Other Revenues	140701	5	555,901,380.40	9,851,360,000.00	1,101,360,000.00	8,750,000,000.00	(9,295,458,619.60)	-94%
26,004,068,299.79	Sub Total(B)			23,725,259,664.18	42,100,537,092.85	23,179,791,502.55	18,920,725,590.30	(18,375,277,428.67)	-44%
360,848,400.81	Transfer from Other Govt Entities	150101	7	429,404,000.90	2,090,000,000.00	1,840,000,000.00	250,000,000.00	(1,660,595,999.10)	-79%
360,848,400.81	Sub Total(C)			429,404,000.90	2,090,000,000.00	1,840,000,000.00	250,000,000.00	(1,660,595,999.10)	-79%
11,101,915,285.43	Aid & Grants	130101-130204	6	15,350,400,463.57	34,703,330,943.21	29,402,760,943.21	5,300,570,000.00	(19,352,930,479.64)	-56%
11,101,915,285.43	Sub Total (D)			15,350,400,463.57	34,703,330,943.21	29,402,760,943.21	5,300,570,000.00	(19,352,930,479.64)	-56%
	Budget Deficit Financing								
10,500,000,000.00	Bank overdraft								
0.00	Domestic Loans	420301	37	33,687,780,086.57	49,284,906,103.92	21,808,099,254.88	27,476,806,849.04	(15,597,126,017.35)	-32%
10,500,000,000.00	Sub Total(E)			33,687,780,086.57	49,284,906,103.92	21,808,099,254.88	27,476,806,849.04	(15,597,126,017.35)	-32%
101,451,800,669.65	Total Revenue(A+B+C+D+E)=F			134,753,766,063.84	192,378,774,139.98	133,700,651,700.64	58,678,102,439.34	(57,625,008,076.14)	-30%
	Expenditure by Sectorial Classification								
	Personnel Cost by Sectorial Classification								
1,947,464,047.20	Administrative	1	8	1,924,675,177.09	2,540,659,411.30	2,377,420,576.46	163,238,834.84	615,984,234.21	24%
1,556,899,785.38	Economic	2	8	1,194,180,471.87	2,248,882,815.85	1,909,698,536.38	339,184,279.47	1,054,702,343.98	47%
664,449,824.69	Law and Justice	3	8	688,412,280.28	917,877,271.39	907,708,610.42	10,168,660.97	229,464,991.11	25%
38,541,898.37	Regional	4	8	26,188,249.74	25,179,622.57	10,000,000.00	15,179,622.57	(1,008,627.17)	-4%
8,813,621,209.91	Social	5	8	7,688,615,712.05	10,029,460,109.71	9,732,471,019.45	296,989,090.26	2,340,844,397.66	23%
13,020,976,765.55	Sub Total Personnel Cost			11,522,071,891.03	15,762,059,230.82	14,937,298,742.71	824,760,488.11	4,239,987,339.79	27%
	Overhead Cost by Sectorial Classification								
15,985,937,600.53	Administrative	1	10	19,582,694,896.36	20,661,289,159.83	14,662,603,199.80	5,998,685,960.03	1,078,594,263.47	5%

EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021		NCOA CODES	NOTE	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022	
				a	b	c	d	e = (a-b) or (b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
885,312,206.13	Economic	2	10	2,467,914,444.42	7,259,616,990.50	4,342,670,074.57	2,916,946,915.93	4,791,702,546.08	66%
351,218,000.00	Law and Justice	3	10	760,689,555.63	893,478,987.30	458,040,000.00	435,438,987.30	132,789,431.67	15%
5,500,000.00	Regional	4	10	6,000,000.00	11,587,600.00	9,482,433.33	2,105,166.67	5,587,600.00	48%
819,576,254.64	Social	5	10	1,151,052,964.96	3,006,986,103.84	2,736,547,726.98	270,438,376.86	1,855,933,138.88	62%
18,047,544,061.30	Sub Total Overhead Cost			23,968,351,861.37	31,832,958,841.47	22,209,343,434.68	9,623,615,406.79	7,864,606,980.10	25%
	Consolidated Revenue Fund Charges								
1,870,704,173.86	Social Benefit	210301	9	2,057,608,220.14	2,840,963,194.04	2,564,136,343.65	276,826,850.39	783,354,973.90	28%
4,543,425,951.11	Public Debt Servicing	220209, 420301 & 420302	31, 38 & 39	7,074,267,023.49	12,000,000,000.00	12,000,000,000.00	0.00	4,925,732,976.51	41%
2,337,217,000.00	Grants and Contributions	2204	11	0.00	0.00	0.00		0.00	
8,751,347,124.97	Sub Total CRF Charges			9,131,875,243.63	14,840,963,194.04	14,564,136,343.65	276,826,850.39	5,709,087,950.41	38%
39,819,867,951.82	Total Recurrent Expenditure (G)			44,622,298,996.03	62,435,981,266.33	51,710,778,521.04	10,725,202,745.29	17,813,682,270.30	29%
	Capital Expenditure by Sectorial Classification								
2,835,930,200.55	Administrative	1	40	5,313,742,822.81	9,883,559,915.28	6,381,180,602.58	3,502,379,312.70	(4,569,817,092.47)	-46%
34,647,354,425.61	Economic	2	40	58,023,237,088.49	88,172,906,493.04	59,882,192,545.39	28,290,713,947.65	(30,149,669,404.55)	-34%
507,880,747.72	Law and Justice	3	40	407,000,000.00	1,245,258,450.48	1,063,790,000.00	181,468,450.48	(838,258,450.48)	-67%
189,959,500.13	Regional	4	40	0.00	15,000,000.00	15,000,000.00	0.00	(15,000,000.00)	-100%
19,211,579,915.48	Social	5	40	14,412,296,686.64	38,399,912,041.05	22,421,554,057.83	15,701,511,132.83	(23,987,615,354.41)	-62%
57,392,704,789.49	Total Capital Expenditure (H)			78,156,276,597.94	137,716,636,899.85	89,763,717,205.80	47,676,072,843.66	(59,560,360,301.91)	-43%
97,212,572,741.31	Total Expenditure (I= G+H)			122,778,575,593.97	200,152,618,166.18	141,474,495,726.84	58,401,275,588.95	(41,746,678,031.61)	-21%
4,239,227,928.34	Surplus/(Deficit) for the year (J = F - I)			11,975,190,469.87	(7,773,844,026.20)	(7,773,844,026.20)	276,826,850.39	(15,878,330,044.52)	204%
-700,000,000.00	Transfer to Government Entity (K)	310301							
-10,500,000,000.00	Overdraft (L)	420301							
9,117,427,482.87	Opening Balance (M)			2,156,655,411.21	7,773,844,026.20	7,773,844,026.20	(276,826,850.39)	15,878,530,044.52	204%
2,156,655,411.21	Closing Balance (J-K+L+M)			14,131,845,881.08	(0.00)	0.00	0.00	0.00	0%

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EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/(DEFICITS)	TOTAL
	₦	₦	₦	₦
Balance at 31st December, 2020	74,115,127,556.27	0.00	150,501,015,427.93	224,616,142,984.20
Changes in accounting Policy	0.00	0.00	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	0.00	0.00
Deficit on Revaluation of Investments	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance	(2,885,265,121.37)	1,092,695,977.18	0.00	(1,792,569,144.19)
Net Surplus for the Period	0.00		32,220,052,688.07	32,220,052,688.07
Balance at 31st December, 2021	71,229,862,434.90	1,092,695,977.18	182,721,068,116.00	255,043,626,528.08
Changes in accounting Policy	0.00		0.00	0.00
Restated Balance	71,229,862,434.90	1,092,695,977.18	182,721,068,116.00	255,043,626,528.08
Surplus on Revaluation of Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investments	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance	0.00	(6,411,860,231.95)	0.00	(6,411,860,231.95)
Net Surplus for the Period	0.00		32,929,047,003.91	32,929,047,003.91
Balance at 31st December, 2022	71,229,862,434.90	(5,319,164,254.77)	215,650,115,119.91	281,560,813,300.04


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EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Note	Details	NCOA Codes	Ref. Note											
1	Government Share of FAAC (Statutory Revenue)													
				2022		2021								
				N		N								
	A- Share of Statutory Allocation from FAAC	11010101												
	Net Share of Statutory Allocation from FAAC	11010101	A	32,777,488,028.26		29,967,326,921.08								
	Add - Deduction at source for Loan Repayment		B	6,587,686,890.15		4,575,412,979.42		34,542,739,900.50						
	Share of Statutory Allocation - Other Agencies	110103	C			333,973,580.97		310,130,345.82						
	Share of Federal Accounts Allocation- Excess Crude Oil		D			-		-						
	Total(GROSS) FAAC Allocation to FGN/SG/LG			39,699,148,499.38		34,852,870,246.32								
	Share of Value Added Tax (VAT)	11010201	E	23,535,408,574.10		19,644,488,675.55		54,497,358,921.87						
	TOTAL(GROSS) FAAC Allocation.			63,234,557,073.48										
		NCOA CODES	REF. NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY Budget 2022	VARIANCE ON FINAL Budget 2022	ACTUAL 2021					
				N	N	N	N	N	N					
2	Tax Revenue	12010100												
	Personal Income Tax	120101												
	Board of Internal Revenue	220008001		7,839,294,216.21	11,250,602,667.43	8,150,602,667.43	3,100,000,000.00	(3,411,308,451.22)	7,121,264,242.33					
	Sub Total			7,839,294,216.21	11,250,602,667.43	8,150,602,667.43	3,100,000,000.00	(3,411,308,451.22)	7,121,264,242.33					
	Other Taxes	120102												
	Board of Internal Revenue	220008001		0.00	155,556,067.54	80,728,000.00	74,828,067.54	(155,556,067.54)	3,579,836,760.11					
	Office of the Accountant-General	20007001		1,658,569,828.35	1,755,962,499.98	1,520,942,499.98	235,000,000.00	(97,392,671.63)	3,111,435,426.06					
	Ministry of Works and Transport				0.00	0.00	0.00	0.00						
	Sub Total			1,658,569,828.35	1,911,518,567.52	1,601,670,499.98	309,828,067.54	(252,948,739.17)	6,691,272,186.17					
	Grand Total-Tax Revenue			9,497,864,044.56	13,162,121,234.95	9,752,273,167.41	3,409,828,067.54	(3,664,287,190.39)	13,812,536,428.50					
3	Non Tax Revenue	120201-120210 & 120213		1,743,335.58										
	Licenses	120201												
	Board of Internal Revenue	220008001		44,131,880.67	128,336,700.00	127,500,000.00	836,700.00	(84,204,819.33)	418,661,640.00					
	Sub Total Licenses			44,131,880.67	128,336,700.00	127,500,000.00	836,700.00	(84,204,819.33)	418,661,640.00					
	FINES - GENERAL	120205												
	HIGH COURT				10,428,790.00	10,428,790.00	0.00	(10,428,790.00)	1,123,590.00					
	MINISTRY OF COMMERCE AND INDUSTRY							0.00	9,067,000.00					
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT								800.00					
	MINISTRY OF MARKET DEVELOPMENT AND MONITORING								30,000.00					
	Abakaliki Capital Territory Development Board	45100100100		7,398,864.42	10,699,800.00	600,000.00	10,099,800.00	(3,300,935.58)						
	MINISTRY OF ENVIRONMENT	53500100100			0.00			0.00	1,128,558.09					
	Ministry of Power	26100100100			0.00			0.00						
	Ministry of Solid Minerals	23305100100		6,426,948.05	5,843,210.00	5,843,210.00	0.00	583,738.05						
	Ministry of Internal Security and Border Peace	11100400100			10,000.00	498,000.00	498,000.00	(488,000.00)	137,500.00					
	Ministry of Works and Transport	23400100100		880,000.00	1,230,000.00	1,230,000.00	0.00	(350,000.00)	195,000.00					
	Internal Revenue Service			517,025,616.50	0.00	0.00	0.00	517,025,616.50	0.00					
	ICT			100,000.00	0.00	0.00	0.00	100,000.00	0.00					
	Sub Total Fines			531,841,428.97	28,699,800.00	18,600,000.00	10,099,800.00	516,871,354.55	11,682,448.09					
	FEES - GENERAL	120204												
	Abakaliki Capital Territory Dev. Board	23400400100		118,496,501.15	380,636,089.00	190,876,000.00	189,760,089.00	(262,139,587.85)	179,920,542.02					
	Board Internal Revenue	21511000200		0.00	3,224,606,500.61	0.00	3,224,606,500.61	(3,224,606,500.61)	71,737,344.47					
	Customary Court of Appeal	32605200100		1,367,440.00	1,321,908.00	1,000,000.00	321,908.00	45,532.00	0.00					
	DEPARTMENT OF PETROLEUM RESOURCES	21511000200		-	0.00	-	-	0.00						
	Ebonyi State College of Education	51701900100		-	0.00	-	-	0.00						
	Ebonyi State Fertilizer and Chemical Company Limited	21511000200		100,000,000.00	500,000,000.00	500,000,000.00	0.00	(400,000,000.00)	0.00					
	Ebonyi State Hospitals Management Board	52100300100		5,853,215.00	6,980,298.00	6,980,298.00	0.00	(1,127,083.00)	3,697,250.00					
	Ebonyi State Independent Electoral Commission	14800100100		50,790,000.00	51,980,000.00	51,980,000.00	0.00	(1,190,000.00)	452,000.00					
	EBONYI STATE LIBRARY BOARD	51700800100		177,000.00	197,980.00	77,000.00	120,980.00	(20,980.00)	181,000.00					
	EBONYI STATE MAGISTRATES COURT	32605300100		-	0.00	-	-	0.00						
	Ebonyi State School of Health	52100100200		-	0.00	-	-	0.00	0.00					
	Ebonyi State School of Nursing	52100400100		-	0.00	-	-	0.00	0.00					
	Ebonyi State University	51702100100		-	0.00	-	-	0.00						
	Examination Development Centre	51700900100		62,474,706.55	25,378,009.00	-	25,378,009.00	37,096,697.55	107,866,973.97					
	Information and Communication Technology	21511000200		-	0.00	-	-	0.00	13,056,955.00					
	Judicial High Court	32605100100		22,519,925.00	102,618,162.71	31,232,168.63	71,385,994.08	(80,098,237.71)	20,184,789.00					
	Liaison Office Lagos	11102100200		0.00	0.00	-	-	0.00	0.00					
	Liaison office Abuja	11102100100		0.00	0.00	-	-	0.00	0.00					
	Department of General Services	16100500100		0.00	0.00	-	-	0.00	0.00					
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100		0.00	0.00	-	-	0.00	0.00					
	Ebonyi State Newspaper & Publishing Coy Ltd	12305500100		0.00	0.00	-	-	0.00	0.00					
	Office of SSA on Private Schools			0.00	0.00	-	-	0.00	662,910,639.07					
	Ministry of Information	12300100100		0.00	0.00	-	-	0.00	0.00					
	Ministry of Internal Security	16400100100		0.00	0.00	-	-	0.00	0.00					
	Ministry of Agriculture and Natural Resources	21500100100		626,380.00	98,436,780.00	98,436,780.00	0.00	(97,810,400.00)	6,047,800.00					
	Ministry of Commerce and Industry	22200100100		32,634,512.08	87,216,700.00	87,216,700.00	0.00	(54,582,187.92)	43,371,400.00					
	Ministry of Culture and Tourism	23600100100		2,820,000.00	10,107,899.00	6,890,000.00	3,217,899.00	(7,287,899.00)	2,060,000.00					
	Ministry of Education	51700100100		107,130,028.77	810,230,712.08	809,223,712.08	1,007,000.00	(703,100,683.31)	59,062,756.70					
	Ministry of Environment	53500100100		30,556,465.89	41,896,534.78	41,896,534.78	0.00	(11,340,068.89)	34,573,200.00					
	Ministry of Health	52100100100		5,724,136.25	5,747,778.89	3,215,678.89	2,532,100.00	(23,642.64)	852,400.00					
	MINISTRY OF HOUSING AND URBAN DEVELOPMENT			0.00	0.00	-	-	0.00	0.00					
	Ministry of Human Capital Development	11102000100		0.00	0.00	-	-	0.00	0.00					
	MINISTRY OF INFRASTRUCTURE			0.00	0.00	-	-	0.00	0.00					

	Ministry of Justice	32600100100	20,623,104.99	20,503,191.91	19,437,802.65	1,065,389.26	119,913.08	8,510,560.00		
	Ministry of Lands and Survey	26000100100	81,403,477.83	81,386,570.48	76,290,880.78	5,095,689.70	16,907.35	228,720,630.59		
	MINISTRY OF MARKET DEVELOPMENT AND MONITORING	26900100100	0.00	0.00	-	-	0.00	750,000.00		
	Ministry of Business Development	26800100100	0.00	0.00	-	-	0.00	0.00		
	Ministry of Power	26100100100	10,463,000.00	11,354,648.90	9,178,328.90	2,176,320.00	(891,648.90)	9,986,000.00		
	MINISTRY OF RICE MILL DEVELOPMENT	21600100100	0.00	0.00	-	-	0.00	2,000,000.00		
	Ministry of Solid Minerals	23305100100	2,897,116,980.90	4,129,619,004.90	3,145,290,002.00	984,329,002.00	(1,232,502,023.10)	3,177,181,166.29		
	Ministry of Women Affairs and Social Dev.	51400100100	890,800.00	889,000.00	789,000.00	100,000.00	1,800.00	761,300.00		
	Ministry of Works and Transport	23400100100	9,594,000.00	18,097,918.00	15,908,218.00	2,189,700.00	(8,503,918.00)	17,225,344.05		
	Office of the Accountant-General	20007001	0.00	0.00	-	-	0.00	314,452.62		
	Office of the Auditor-General (State)	14000100100	35,000.00	200,000.00	200,000.00	0.00	(165,000.00)	154,100.00		
	Office of the Secretary to State Government	11101300100	166,000.00	326,000.00	326,000.00	0.00	(160,000.00)	85,000.00		
	Office of the Surveyor General	26000200100	0.00	0.00	-	-	0.00	0.00		
	King David University of Medical Science	1118500100	529,390,782.00	0.00	-	-	529,390,782.00	0.00		
	Office of the Head of Service	4800.00	4,800.00	236,578.00	236,578.00	0.00	(231,778.00)	0.00		
	ICT	142,529,730.16	142,529,730.16	143,529,307.18	143,529,307.18	0.00	(999,577.02)	0.00		
	Secondary Education Board	23,970,500.00	23,970,500.00	2,980,459.00	2,980,459.00	21,321,679.00	(331,638.00)	0.00		
	Sub Total - Fees		4,257,358,486.56	9,777,799,708.54	5,243,191,448.89	4,534,608,259.65	(5,520,441,221.98)	4,651,663,603.78		
	SALES - GENERAL	12020600								
	Ebonyi State Council for Art and Culture	23600400100	0.00	10,897,654.00	10,897,654.00	0.00	(10,897,654.00)	0.00		
	Internal Revenue Board	2200800100	14,396,500.00	9,675,430.00	9,675,430.00	0.00	4,721,070.00	29,009,230.00		
	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	0.00	245,500.00		
	Ministry of Water Resources	25200100100	0.00	4,321,900.00	4,321,900.00	0.00	(4,321,900.00)	0.00		
	Ministry of LG and Chieftaincy Matters	55100100100	0.00	700,000.00	700,000.00	0.00	(700,000.00)	0.00		
	Office of SSA on Private Schools	23600400100	0.00	90,000.00	90,000.00	0.00	(90,000.00)	59,040.00		
	Ministry of Commerce and Industry	22200100100	0.00	31,286,743.90	31,286,743.90	0.00	(31,286,743.90)	2,181,765,312.00		
	Ministry of Lands and Survey	26000100100	0.00	0.00	0.00	0.00	0.00	1,538,016,761.10		
	Office of the Head of Service	12500100100	73,800.00	1,000,000.00	1,000,000.00	0.00	(926,200.00)	80,100.00		
	STATE COUNCIL ON PUBLIC PROCUREMENT (SCP)	11101000100	20,000,000.00	13,721,421.05	13,721,421.05	0.00	6,278,578.95	15,486,230.00		
	Examination Development Centre		149,474,399.31	53,486,851.05	53,486,851.05	0.00	95,987,548.26			
	Sub -Total Sales		183,944,699.31	125,180,000.00	125,180,000.00	0.00	(37,222,848.95)	3,764,662,173.10		
	EARNINGS GENERAL	120207								
	ABAKALIKI CAPITAL TERRITORY BOARD	45100100100	0.00	0.00	0.00	0.00	0.00	0.00		
	EBONYI STATE FERTILIZER PLANT LTD	21511000200	0.00	0.00	0.00	0.00	0.00	0.00		
	EBOTRANS	22905300100	0.00	0.00	0.00	0.00	0.00	0.00		
	Office of Accountant General	20007001	0.00	0.00	0.00	0.00	0.00	0.00		
	Information and Communication Technology	22905300100	0.00	0.00	0.00	0.00	0.00	0.00		
	INTERNAL REVENUE BOARD	220008001	0.00	0.00	0.00	0.00	0.00	0.00		
	Judicial High Court	32605100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	0.00	0.00		
	MINISTRY OF COMMERCE AND INDUSTRY	22200100100	0.00	0.00	0.00	0.00	0.00	0.00		
	MINISTRY OF CULTURE & TOURISM	23600100100	0.00	63,347,938.24	33,043,546.63	30,304,391.61	(63,347,938.24)	0.00		
	MINISTRY OF EDUCATION	51700100100	0.00	0.00	0.00	0.00	0.00	0.00		
	MINISTRY OF ENVIRONMENT	53500100100	0.00	0.00	0.00	0.00	0.00	0.00		
	MINISTRY OF JUSTICE	32600100100	0.00	0.00	0.00	0.00	0.00	0.00		
	MINISTRY OF LANDS AND SURVEY	26000100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Local Govt. Chieftaincy Affairs	55100100100	0.00	0.00	0.00	0.00	0.00	0.00		
	MINISTRY OF SOLID MINERAL	23305100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Works and Transport	23400100100	16,092,150.00	44,556,149.50	44,556,149.50	0.00	(28,463,999.50)	176,860,000.00		
	Office of the Head of Service	12500100100	18,111,367.42	56,890,990.00	56,890,990.00	0.00	(38,779,622.58)	500,000.00		
	Office of the Secretary to the State Government	11101300100	0.00	2,561,625.00	2,561,625.00	0.00	(2,561,625.00)	0.00		
	Ebonyi State University	5,698,645,515.79	4,000,110,375.12	3,845,110,375.12	155,000,000.00	1,698,535,140.67	0.00	0.00		
	Ebonyi State College of Education, Ikwo	26,183,421.00	121,404,200.00	121,404,200.00	0.00	(95,220,779.00)	0.00	0.00		
	School of Health Technology, Mgbo	46,019,549.89	50,000,000.00	10,000,000.00	40,000,000.00	(3,980,450.11)	0.00	0.00		
	Ebonyi State College of Nursing Sciences	55,264,683.50	80,000,000.00	10,000,000.00	70,000,000.00	(24,735,316.50)	0.00	0.00		
	David Umahi Federal University of Health Sciences	0.00	1,000,000,000.00	1,000,000,000.00	0.00	(1,000,000,000.00)	0.00	0.00		
	Ebonyi State Rice World	0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	0.00		
	Ministry of Market Development	2,602,139,197.14	2,900,000,000.00	1,000,000,000.00	1,900,000,000.00	(297,860,802.86)	0.00	0.00		
	Sub-Total Earnings		8,462,455,884.74	8,418,871,277.86	6,223,566,886.25	2,195,304,391.61	43,584,606.88	177,360,000.00		
	RENT - GENERAL	120208								
	Department of Information & Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Business Development	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00		
	Ebonyi State Sports Council	53900100100	0.00	0.00	0.00	0.00	0.00	3,100,000.00		
	Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	0.00	76.00		
	Ministry of Culture and Tourism	23600100100	939,000.00	12,980,237.00	12,980,237.00	0.00	(12,041,237.00)	0.00		
	Ministry of Lands and Survey	26000100100	41,390,600.00	59,723,774.50	39,675,403.00	20,048,371.50	(18,333,174.00)	0.00		
	MINISTRY OF YOUTH DEV. & SPORTS	51300100100	8,074,000.00	10,267,897.79	10,267,897.79	0.00	(2,193,897.79)	700,000.00		
	Office of the Head of Service	12500100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Market Development	26900100100	0.00	525,196,462.21	525,196,462.21	0.00	0.00	0.00		
	Sub-Total Rent		50,403,600.00	608,168,371.50	588,120,000.00	20,048,371.50	(32,568,309.29)	4,800,000.00		
	Grand Total Non-Tax Revenue		13,530,135,980.25	19,087,055,857.90	12,326,158,335.14	6,760,897,522.76	(5,113,981,238.12)	9,028,829,864.97		
4	Investment Income -General	120211								
	Dividends- Ministry of Finance & Economic Dev.	2200100100	141,358,258.97	0.00	0.00	0.00	141,358,258.97	234,128,821.06		
	Dividends- Ebonyi Investment & Property Co Ltd	22001200100	0.00	0.00	0.00	0.00	0.00	0.00		
	Total Investment Income		141,358,258.97	0.00	0.00	0.00	141,358,258.97	234,128,821.06		
5	Other Revenues	140701								
	REIMBURSEMENT - GENERAL	120213								
	Office of the Accountant-General	20007001	555,901,380.40	9,851,360,000.00	1,101,360,000.00	8,750,000,000.00	(9,295,458,619.60)	0.00		
	Internal Revenue Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Sub Total		555,901,380.40	9,851,360,000.00	1,101,360,000.00	8,750,000,000.00	(9,295,458,619.60)	0.00		
	Other Independent Revenue									
	ABAKALIKI CAPITAL TERRITORY BOARD	45100100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Health Insurance Scheme	52110300300	0.00	0.00	0.00	0.00	0.00	0.00		

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS

		NCOA CODES		2022			2021					
1.0	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)											
				A	B							
	MONTH			NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL			
				N	N	N	N	N	N			
	JANUARY			1,604,922,168.39	509,823,273.69	2,114,745,442.08	2,268,906,635.45	184,781,242.42	2,912,119,199.09			
	FEBRUARY			2,018,611,156.54	484,175,301.39	2,502,786,457.93	1,923,716,723.31	218,008,772.71	2,571,761,478.68			
	MARCH			2,454,015,898.62	495,047,384.77	2,949,063,283.39	2,189,406,615.22	217,874,430.22	2,605,955,890.08			
	APRIL			2,271,215,706.71	484,040,958.27	2,755,256,664.98	2,391,528,597.24	217,740,086.48	2,032,268,813.03			
	MAY			2,715,037,061.36	483,772,272.04	3,198,809,333.40	2,325,706,476.39	217,605,743.37	2,292,531,605.65			
	JUNE			2,970,005,554.68	568,637,928.93	3,538,643,483.61	2,902,454,996.47	468,146,348.79	2,408,179,389.22			
	JULY			4,024,642,760.01	568,503,585.82	4,593,146,345.83	3,110,003,445.12	468,011,775.81	3,047,716,018.31			
	AUGUST			2,552,995,750.44	568,369,242.70	3,121,364,993.14	2,625,228,898.48	511,271,788.97	3,014,918,722.99			
	SEPTEMBER			2,702,558,426.08	568,234,899.59	3,270,793,325.67	2,792,164,235.14	511,137,445.73	1,928,157,488.40			
	OCTOBER			2,559,865,441.98	568,100,556.47	3,127,965,998.45	2,595,620,224.73	511,003,102.63	1,988,765,407.33			
	NOVEMBER			3,447,095,693.23	567,966,213.36	4,015,061,906.59	2,263,785,662.61	510,868,759.51	2,275,087,173.77			
	DECEMBER			3,456,522,410.23	721,015,273.12	4,177,537,683.35	2,578,804,410.92	538,963,482.78	2,267,062,450.14			
	XXXX					0.00		0.00	0.00			
	Total			32,777,488,028.26	6,587,686,890.15	39,365,174,918.41	29,967,326,921.08	4,575,412,979.42	29,344,523,636.69			
	SHARE OF STATUTORY ALLOCATION											
	MONTH			C	D	E	Total	2022	Total	2021		
				Statutory Alloc - Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation						
				N	N	N	N		N			
	JANUARY			28,422,743.40		1,818,050,470.93	1,846,473,214.33		1,533,310,017.14			
	FEBRUARY			45,879,063.21		1,647,418,829.00	1,693,297,892.21		1,555,218,004.91			
	MARCH			0.00		2,068,089,492.36	2,068,089,492.36		1,787,827,621.56			
	APRIL			54,539,916.83		1,674,080,729.23	1,728,620,646.06		1,652,917,485.70			
	MAY			0.00		1,960,287,598.32	1,960,287,598.32		1,828,488,931.95			
	JUNE			0.00		1,939,114,166.55	1,939,114,166.55		1,502,644,503.58			
	JULY			0.00		1,764,405,339.12	1,764,405,339.12		1,416,505,029.22			
	AUGUST			0.00		2,219,923,808.56	2,219,923,808.56		1,677,378,599.05			
	SEPTEMBER			0.00		1,880,268,854.15	1,880,268,854.15		1,575,943,964.08			
	OCTOBER			31,516,819.45		2,236,290,597.46	2,267,807,416.91		1,576,501,559.74			
	NOVEMBER			38,991,456.52		2,051,107,906.15	2,090,099,362.67		1,941,537,212.80			
	DECEMBER			134,623,581.56		2,276,370,782.27	2,410,994,363.83		1,906,346,091.64			
	TOTAL			333,973,580.97	0.00	23,535,408,574.10	23,869,382,155.07		19,954,619,021.37			
	Statutory Alloc - Other Agencies											
				Exchange Rate Gain Alloc.	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL	
				N	N	N	N	N	N	N	N	
	January			28,422,743.40						0.00	28,422,743.40	
	February			45,879,063.21							45,879,063.21	
	March			0.00							0.00	
	April			54,539,916.83							54,539,916.83	
	May			0.00							0.00	
	June			0.00							0.00	
	July			0.00							0.00	
	August			0.00							0.00	
	September			0.00							0.00	
	October			31,516,819.45							31,516,819.45	
	November			38,991,456.52							38,991,456.52	
	December			134,623,581.56							134,623,581.56	
	Total			279,433,664.14	0.00	54,539,916.83	0.00	0.00	0.00	0.00	333,973,580.97	
				ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022	ACTUAL 2021			
				N	N	N	N	N	N			
1.1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)											
	Statutory Allocation	11010001		39,365,174,918.41	35,000,000,000.00	35,000,000,000.00	0.00	4,365,174,918.41	29,344,523,636.69			
	Exchange Rate Difference Gain	11010013		279,433,664.14	150,000,000.00	150,000,000.00	0.00	129,433,664.14	942,907,616.80			
	Excess Crude Allocation	11010003		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	655,387,968.29			
	Forex Equalization	11010003		0.00	0.00	0.00	0.00	0.00	421,743,119.28			
	Excess Bank Charges Refund	11010003		54,539,916.83	150,000,000.00	20,000,000.00	130,000,000.00	(95,460,083.17)	339,128,555.93			
	Goods and Valuable Consideration	11010003		0.00	0.00	0.00	0.00	0.00	185,001,705.41			
	Non Oil Revenue	11010003		0.00	2,500,000,000.00	2,100,000,000.00	400,000,000.00	(2,500,000,000.00)	409,755,378.63			
	Ecological Funds			0.00	1,500,000,000.00	0.00	1,500,000,000.00	(1,500,000,000.00)				
	FGN International Fund			0.00	0.00	0.00	0.00	0.00	789,756,212.84			
	Augmented Fund Distribution	11010005		0.00	2,050,000,000.00	50,000,000.00	2,000,000,000.00	(2,050,000,000.00)	0.00			
	Solid Mineral Revenue	11010003		0.00	0.00	0.00	0.00	0.00	88,463,386.50			
	NNPC Refund	11010006		0.00	50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	0.00			
	Share from LNG Federation account	11010003		0.00	0.00	0.00	0.00	0.00	0.00			
	Sub Total			39,699,148,499.38	41,500,000,000.00	37,470,000,000.00	4,030,000,000.00	(1,800,851,500.62)				
	Share of Value Added Tax Allocation	110102		23,535,408,574.10	22,700,000,000.00	20,000,000,000.00	2,700,000,000.00	835,408,574.10	14,428,967,633.08			
	Grand Total			63,234,557,073.48	64,200,000,000.00	57,470,000,000.00	6,730,000,000.00	(965,442,926.52)	47,605,635,213.45			
8	Salaries and Wages by Sector and Administrative Classification											
8.1	Personnel Cost Transfer to Statement of Cash Flow											
A	ADMINISTRATION SECTOR	1										
	Department Economic Affairs	11101600100		10,239,094.85	10,567,147.07	10,167,147.07	400,000.00	328,052.22	10,116,793.20			
	Department of Admin. & General Services	11118400100		39,070,840.99	10,126,196.73	8,431,963.73	1,694,233.00	(28,944,644.26)	8,351,553.61			

	King David Medical University			150,000,000.00	150,000,000.00	0.00	0.00	0.00						
	Aeronautic University, Ezza			50,000,000.00	50,000,000.00	0.00	0.00	0.00						
	ICT University, Izzi			50,000,000.00	50,000,000.00	0.00	0.00	0.00						
	Total Transport and Travels		1,582,767,145.74	1,820,513,310.68	1,022,374,702.00	798,138,608.68	(13,521,835.06)	712,893,181.08						
B	Utilities - General													
	Ebonyi State College of Education	51701900100		1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00						
	Economic Affairs	16100200100		6,666.67	6,666.67	0.00	6,666.67	0.00						
	Political and Social Service Department	16100700100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State House of Assembly	11200300100		21,500,000.00	21,500,000.00	0.00	21,500,000.00	0.00						
	State Civil Service Commission	14700100100	15,000.00	155,600.00	155,600.00	0.00	140,600.00	0.00						
	Government Printing and Stationary Department	12301300100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Vocational Agric Training Institute (E-VATI)	21500100400		0.00	0.00	0.00	0.00	0.00						
	Ministry of Rice Mill Development	21600100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Commerce and Industry	22200100100	94,000.00	263,333.33	260,000.00	3,333.33	169,333.33	0.00						
	Ministry of Housing and Urban Development	26200100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Special Projects	26500100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Infrastructural Development for Concessions	26700100100		233,333.33	233,333.33	0.00	233,333.33	0.00						
	Ministry of Business Development	26800100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Market Development and Management	26900100100	1,500.00	0.00	0.00	0.00	(1,500.00)	0.00						
	Ministry of Land and Survey	26000100100	210,000.00	210,000.00	210,000.00	0.00	0.00	0.00						
	Ebonyi State Judiciary High Court	31805100100	284,400.00	20,384,666.67	20,000,000.00	384,666.67	20,100,266.67	1,238,000.00						
	Ebonyi State Library Board	51700800100	2,000.00	5,333.33	5,333.33	0.00	3,333.33	0.00						
	Agency For Mass Literacy	51701000100	10,000.00	0.00	0.00	0.00	(10,000.00)	0.00						
	Ebonyi State Committee on Food and Nutrition			0.00	0.00	0.00	0.00	0.00						
	Local Government Staff Pension Board	55100200100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Council on Public Procurement			0.00	0.00	0.00	0.00	47,000.00						
	Ebonyi State Independent Electoral Commission	14800100100		82,666.67	82,666.67	0.00	82,666.67	10,000.00						
	Ebonyi State School of Health	52110600100		0.00	0.00	0.00	0.00	130,000.00						
	Ebonyi State School of Nursing	52110400100		0.00	0.00	0.00	0.00	525,000.00						
	Ebonyi State University	51702100100		107,094,792.40	101,000,000.00	6,094,792.40	107,094,792.40	45,215,358.18						
	Ebonyi State School of Health	52110400100		0.00	0.00	0.00	0.00	0.00						
	Liason office Abuja	16102100200	266,000.00	2,307,783.33	1,428,000.00	879,783.33	2,041,783.33	1,560,000.00						
	Liason office Lagos	16102100100		353,866.67	266,666.67	87,200.00	353,866.67	505,000.00						
	Ministry of Inter Governmental Affairs			0.00	0.00	0.00	0.00	0.00						
	Ministry of Agriculture and Natural Resources	21500100100		0.00	0.00	0.00	0.00	2,000.00						
	Ministry of Budget & Planning			33,333.33	25,333.33	8,000.00	33,333.33	0.00						
	Ministry of Finance and Economic Development	22000100100	227,000.00	116,000.00	53,086.67	62,913.33	(111,000.00)	107,865.00						
	Ministry of Information and State Orientation	12300100100	51,700.00	68,933.34	66,666.67	2,266.67	17,233.34	0.00						
	Ministry of Justice	32600100100		40,000.00	40,000.00	0.00	40,000.00	50,000.00						
	Ministry of Power			0.00	0.00	0.00	0.00	0.00						
	Ministry of Solid Minerals	27200100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Water Resources	25200100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Women Affairs	51400100100		0.00	0.00	0.00	0.00	0.00						
	Ministry of Works and Transports	23400100100		0.00	0.00	0.00	0.00	0.00						
	Office of the Accountant General	22000700100	6,795,000.00	407,226.67	407,226.67	0.00	(6,387,773.33)	174,000.00						
	Office of the Auditor General	14000100100	200,000.00	300,000.00	300,000.00	0.00	100,000.00	32,000.00						
	Office of the Deputy Governor	11100100200		666,666.67	666,666.67	0.00	666,666.67	20,665,796.09						
	Office of the Executive Governor	11100100100	14,513,450.00	21,516,772.00	21,516,772.00	0.00	7,003,322.00	14,266,505.00						
	Office of the Secretary to the State Government	16100100100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State House of Assembly Commission			500,000.00	500,000.00	0.00	500,000.00	0.00						
	Office of the Auditor General for LGAs			3,900,000.00	3,900,000.00	0.00	3,900,000.00	0.00						
	Ministry of Trade Investments			240,000.00	240,000.00	0.00	240,000.00	0.00						
	Ministry of Local Government and Chietaincy Matters		635,000.00	700,000.00	700,000.00	0.00	65,000.00	0.00						
	Secondary Education Board		192,000.00	0.00	0.00	0.00	(192,000.00)	0.00						
	Total Utility		23,497,050.00	182,186,974.41	174,664,018.68	7,522,955.73	158,689,924.41	84,528,524.27						
C	Materials and Supplies - General													
	State Hospital Management Board		20,000.00	40,000.00	15,360.00	24,640.00	20,000.00	32,200.00						
	Admin. and General Service	16100500100	100,000.00	93,333.33	93,333.33	0.00	(6,666.67)	90,000.00						
	Board of Internal Revenue	22000800100	2,550,700.00	3,693,400.00	3,693,400.00	0.00	1,142,700.00	3,713,025.00						
	Customary Court of Appeal	31805200100	10,996,000.00	13,166,666.67	11,620,000.00	1,546,666.67	2,170,666.67	7,435,000.00						
	Department of Economic Affairs	16100200100	50,000.00	67,000.00	60,000.00	7,000.00	17,000.00	80,000.00						
	Department of Economic Empowerment & Poverty Alleviation			0.00	0.00	0.00	0.00	0.00						
	Department of Executive Council Matters (EXCO)	16100300100	146,000.00	146,666.67	146,666.67	0.00	666.67	180,000.00						
	Department of General Service	12500600100		0.00	0.00	0.00	0.00	0.00						
	Department of Political Affairs	16100700100	50,000.00	66,666.67	66,666.67	0.00	16,666.67	95,000.00						
	Ebonyi State Scholarship Board	52110200100	45,000.00	40,000.00	40,000.00	0.00	(5,000.00)	0.00						
	Ebonyi State College of Education	51701900100		3,906,333.33	2,665,000.00	1,241,333.33	3,906,333.33	1,189,900.00						
	Ebonyi State Newspaper and Publishing Corporation	12305500100	229,600.00	208,400.00	158,400.00	50,000.00	(21,200.00)	0.00						
	Ministry of Inter Governmental Affairs			0.00	0.00	0.00	0.00	0.00						
	Ministry of Grant and Donor	16500100100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Vocational Agric Training Institute (E-VATI)	21500100400		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Agricultural Development Programme	21510200100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100		0.00	0.00	0.00	0.00	0.00						
	Ebonyi State Council For Arts and Culture	23600400100	10,000.00	20,000.00	10,000.00	10,000.00	10,000.00	0.00						
	Ministry of Market Development and Management	26900100100	428,000.00	0.00	0.00	0.00	(428,000.00)	0.00						
	Ministry of Investment	27300100100	273,150.00	0.00	0.00	0.00	(273,150.00)	0.00						
	Ebonyi State Investment and Company LTD	27300300100	20,000.00	80,000.00	77,333.33	2,666.67	60,000.00	0.00						
	Abakaliki Capital Development Board	46300100100		949,800.00	949,800.00	0.00	949,800.00	0.00						
	Ebonyi State Sports Council	53905100100		26,666.67	26,666.67	4,000.00	26,666.67	0.00						
	Ebonyi State Library Board	51700800100	35,650.00	40,000.00	40,000.00	0.00	4,350.00	0.00						
	Agency For Mass Literacy	51701000100	30,000.00	84,000.00	46,666.67	37,333.33	54,000.00	0.00						
	King David Gifted Children Academy	51702622400		0.00	0.00	0.00	0.00	0.00						

	Ministry of Internal Security	16400100100	740,000.00	2,200,000.00	2,200,000.00	0.00	1,460,000.00	150,000.00					
	Ministry of Justice	32600100100	130,000.00	16,206,666.66	16,193,333.33	13,333.33	16,076,666.66	13,013,500.00					
	Ministry of Land & Survey	26000100100	156,400.00	150,000.00	0.00	0.00	(6,400.00)	110,000.00					
	Ministry of Inter Governmental Affairs			0.00	0.00	0.00	0.00	0.00					
	Ministry of Market Development & Management	26900100100	376,000.00	0.00	0.00	0.00	(376,000.00)	122,000.00					
	Ministry of Investment	27300100100	12,754,790.70	173,333.33	88,000.00	85,333.33	(12,581,457.37)	0.00					
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	330,000.00	100,000.00	100,000.00	0.00	(230,000.00)	0.00					
	Ministry of Power	26100300100	633,333.33	177,777.77	133,333.33	44,444.44	(455,555.56)	250,000.00					
	Ministry of Project Monitoring	26600100100	231,000.00	298,666.66	285,333.33	13,333.33	67,666.66	503,250.00					
	Ministry of Rice Mill Development	21600100100		183,466.67	183,466.67	0.00	183,466.67	233,300.00					
	Ministry of Solid Mininerals	27200100100	1,250,000.00	433,333.33	373,333.33	60,000.00	(816,666.67)	630,000.00					
	Ministry of Special Project	26500100100		0.00	0.00	0.00	0.00	50,500.00					
	Ministry of water Resources	25200100100	100,000.00	133,333.33	100,000.00	33,333.33	33,333.33	100,000.00					
	Ministry of Women Affairs	51400100100	860,000.00	1,860,000.00	1,740,000.00	120,000.00	1,000,000.00	1,705,000.00					
	Ministry of Works and Transport	23400100100	776,000.00	808,666.67	694,050.00	114,616.67	32,666.67	206,150.00					
	Ministry of Youth & Sports	53900100100	894,000.00	398,666,666.67	398,600,000.00	66,666.67	397,772,666.67	1,290,000.00					
	Office of the Accountant General	22000700100	686,678,250.00	627,600.00	605,466.67	22,133.33	(686,050,650.00)	41,765,470.05					
	Office of the Auditor General	14000100100	200,000.00	42,900.00	42,900.00	0.00	(157,100.00)	41,175.00					
	Office of the Deputy Governor	11100100200	75,741,320.00	52,437,732.93	52,337,732.93	100,000.00	(23,303,587.07)	52,324,169.70					
	Office of the Executive Governor	11100100100	576,713,845.00	157,344,293.33	154,166,133.33	3,178,160.00	(419,369,551.67)	3,485,710,768.52					
	Office of the Surveyor General	26000200100		0.00	0.00	0.00	0.00	0.00					
	Office of the Head of Service	12500100100	40,000.00	40,000.00	40,000.00	0.00	0.00	30,000.00					
	Office of the Secretary to the State Government	16100100100	8,769,921,040.04	8,788,003,082.67	5,527,669,082.67	3,260,334,000.00	18,082,042.63	4,602,344,469.76					
	Religious and Welfare Matters		371,070,904.00	703,440,000.00	703,440,000.00	0.00	332,369,096.00	703,440,000.00					
	Secondary Education Board	51705100000	95,000.00	0.00	0.00	0.00	(95,000.00)	0.00					
	State Civil Service Commission	14700100100	465,000.00	746,933.33	331,866.66	415,066.67	281,933.33	420,200.00					
	State Hospital Management Board	52110200100		0.00	0.00	0.00	0.00	0.00					
	State Sports Council			0.00	0.00	0.00	0.00	0.00					
	Office of the Auditor General for LGAs			6,251,700.00	6,251,700.00	0.00	6,251,700.00	0.00					
	Audit Service Commission			2,120,000.00	2,120,000.00	0.00	2,120,000.00	0.00					
	Ministry of Capital City and Urban Development		1,595,000.00	974,383.33	806,050.00	168,333.33	(620,616.67)	0.00					
	King David Medical University			199,307,548.17	0.00	0.00	(199,307,548.17)	0.00					
	NEWMAP		3,560,000.00	0.00	0.00	0.00	(3,560,000.00)	0.00					
	Total Other Overhead Cost		12,962,965,147.32	13,446,710,025.36	9,461,334,936.75	3,985,375,088.61	483,744,878.04	10,111,792,329.32					
	Total Overhead Cost		23,968,351,861.37	31,534,439,620.59	24,946,591,737.35	6,587,847,883.24	7,309,529,292.55	16,203,348,276.96					
10.2	Overhead Costs By Sector and Administrative Classification												
A	ADMINISTRATIVE SECTOR	1											
	Admin. and General Service	11118400100	225,000.00	266,666.67	266,666.67	0.00	41,666.67	266,666.67					
	Department of Attitudinal Change	1118800100		0.00	0.00	0.00	0.00	0.00					
	Department of Eco. Emp. & Poverty All.	11101300100		0.00	0.00	0.00	0.00	0.00					
	Department of Economic Affairs	11101600100	225,000.00	287,400.00	280,000.00	7,400.00	62,400.00	275,000.00					
	Department of Executive Council Matters (EXCO)	11101500100	450,000.00	588,333.33	533,333.33	55,000.00	138,333.33	533,333.33					
	Department of Information and Comm. Technology	12300200100		0.00	0.00	0.00	0.00	0.00					
	Department of Political Affairs	11101400100	225,000.00	4,666,666.67	4,666,666.67	0.00	4,441,666.67	275,000.00					
	Ebonyi State Broadcasting Corporation	12300300100		0.00	0.00	0.00	0.00	0.00					
	Ebonyi State Council on Public Procurement	11101000100	896,900.00	935,733.33	933,333.33	2,400.00	38,833.33	933,333.33					
	Ebonyi State Emergency Management Agency	11100800100	3,449,191.22	2,776,881.07	800,000.00	1,976,881.07	(672,310.15)	650,000.00					
	Ebonyi State House of Assembly	11200300100	901,347,188.72	1,290,468,707.49	940,000,000.00	350,468,707.49	389,121,518.77	708,704,173.39					
	Ebonyi State House of Assembly Service Commission	11200400100	4,999,333.37	5,896,888.91	5,000,000.00	896,888.91	897,555.54	3,600,000.00					
	Ebonyi State Independent Electoral Commission	14800100100	2,970,000.00	3,120,666.67	2,640,000.00	480,666.67	150,666.67	2,617,500.00					
	Ebonyi State Newspapers Publishing	12305500100	516,500.00	396,000.00	237,600.00	158,400.00	(120,500.00)	237,600.00					
	Establishment, Pension & Managemnet Service	11104500100		0.00	0.00	0.00	0.00	0.00					
	Government Printing Press	12301300100	326,700.00	396,000.00	356,400.00	39,600.00	69,300.00	316,800.00					
	Liaison Office - Aba/Port Harcourt	11102100200		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					
	Liaison office Abuja	11102100200	37,600,000.00	26,335,700.00	12,533,333.33	13,802,366.67	(11,264,300.00)	9,400,000.00					
	Liaison office Lagos	11102100100	3,600,000.00	3,792,200.00	3,200,000.00	592,200.00	192,200.00	3,200,000.00					
	Local Government Service Commission	14700100200	1,100,000.00	0.00	0.00	0.00	(1,100,000.00)	800,000.00					
	Ministry of Business Development	1102100400		0.00	0.00	0.00	0.00	0.00					
	Women Development Center	11102100300		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					
	Ministry of Grant and Donor Agency	11100700100		0.00	0.00	0.00	0.00	0.00					
	Ministry of Human Capital	11102000200		0.00	0.00	0.00	0.00	0.00					
	Ministry of Information and State Orientation	12300100100	810,300,367.88	844,199,162.15	406,611,900.00	437,587,262.15	33,898,794.27	501,616,225.00					
	Ministry of Inter Government Affairs			0.00	0.00	0.00	0.00	2,507,297.05					
	Ministry of Internal Security	11100400100	2,484,242,095.00	3,000,150,000.00	2,000,000,000.00	1,000,150,000.00	515,907,905.00	1,675,474,055.00					
	Office of Auditor General - Local Government	14000100200		31,200,000.00	31,200,000.00	0.00	31,200,000.00	0.00					
	Office of the Auditor General	14000100100	1,200,000.00	2,684,666.67	2,400,000.00	284,666.67	1,484,666.67	1,010,000.00					
	Office of the Deputy Governor	11100100200	354,500,000.00	349,142,731.66	288,777,333.33	60,365,398.33	(5,357,268.34)	297,169,333.33					
	Office of the Executive Governor	11100100100	5,439,966,277.74	5,150,961,762.21	4,569,859,651.81	581,102,110.40	(289,004,515.53)	8,019,894,512.75					
	Office of the Head of Services	12500100100	2,685,000.00	2,553,333.00	2,400,000.00	153,333.00	(131,667.00)	164,397,535.07					
	Office of the Secretary to the State Government	11101300100	9,158,189,438.43	9,227,910,460.00	5,678,096,981.33	3,549,813,478.67	69,721,021.57	3,886,170,902.28					
	Office of the SSA on Religious and Welfare Matters	1400100200	370,940,904.00	703,440,000.00	703,440,000.00	0.00	332,499,096.00	703,440,000.00					
	Public Service and Manpower Development	11103400100		0.00	0.00	0.00	0.00	0.00					
	Ebonyi State Audit Service Commission	14000300100		5,970,000.00	5,970,000.00	0.00	5,970,000.00	0.00					
	State Civil Service Commission	14700100100	2,740,000.00	3,149,200.00	2,400,000.00	749,200.00	409,200.00	2,448,333.33					
	TOTAL ADMINISTRATIVE SECTOR		19,582,694,896.36	20,661,289,159.83	14,662,603,199.80	5,998,685,960.03	1,078,594,263.47	15,985,937,600.53					
B	ECONOMIC SECTOR	2											
	Board of Internal Revenue	22000800100	24,345,000.00	39,528,473.33	21,333,333.33	18,195,140.00	15,183,473.33	20,203,333.33					
	EBADEP	21510200100		0.00	0.00	0.00	0.00	70,000.00					
	Ebonyi Building Materal Limited	22205600100		0.00	0.00	0.00	0.00	0.00					
	Ebonyi Investment and Property Co. Ltd	22001200100	450,000.00	469,333.34	466,666.67	2,666.67	19,333.34	466,666.67					
	Ebonyi Rice World	21511200300		0.00	0.00	0.00	0.00	0.00					
	Ebonyi State Council for Art & Culture	23600400100	135,000.00	140,000.00	100,000.00	40,000.00	5,000.00	100,000.00					

11.2	Grants to Government Owned Companies Capital											
	Ministry of Education	51700100100				0.00	0.00	1,750,000,000.00				
	Total		0.00	0.00	0.00	0.00	0.00	1,750,000,000.00				
11.3	Students Union Matching Grants											
	Ebonyi State University	51702100100				0.00	0.00	29,819,000.00				
	Total		0.00	0.00	0.00	0.00	0.00	29,819,000.00				
	Grand Total		0.00	0.00	0.00	0.00	0.00	2,937,217,000.00				
		NCOA CODES	REF. NOTES	ACTUAL 2022	ACTUAL 2021							
12	Public Debt Charges											
12.1	Internal Loans											
	Excess Crude Loan			756,554,297.47	454,277,742.02							
	Salary Bail out Loan			306,462,215.47	184,073,492.47							
	Budget Support Facility			1,712,035,379.94	1,004,575,298.09							
	CACS (Commercial Agriculture CreditScheme)			338,988,992.13	475,221,571.47							
	Health Facility			157,181,443.83	161,077,394.16							
	Community Bank Term Loan			510,000,000.00								
12.2	Total interest on Internal Loans			3,781,222,328.84	2,279,225,498.21							
	External Loan				387,936,680.20							
	Total Interest on External Loans				387,936,680.20							
13	Investment Property - Building											
	Ministry of Agriculture & Natural Resources	21500100100		388,417,757.20	435,494,361.77							
	Ministry of Power & Energy	26100300100		0.00	31,821,787.80							
	Ministry of Market Development & Management	26900100100		0.00	1,252,009,453.43							
	Total			388,417,757.20	1,719,325,603.00							
14	Intangible Assets - Research and Development											
	Office of the SSG.	16100100100		2,190,603.12	11,925,000.00							
	Ministry of Agriculture & Nat. Resources	21500100100			202,344,630.00							
	Ministry of Finance & Econ Dev	22000100100			2,501,000.00							
	Ministry of Human Cap Dev & Monitoring	22700100100		23,036,250.00	119,170,000.00							
	Ministry of Land & Housing	26000100100		45,708,135.40	27,310,733.50							
	Ministry of Solid Minerals	27200100100		5,000,000.00	3,569,000.00							
	Ministry of Health	52100100100		0	15,000,000.00							
	Ministry of Youths Developments			8,208,415.00								
	Ministry of Environment			303,900,297.00								
	Ministry of Commerce and Industry			85,000,000.00								
	Ebonyi State Sports Council			500,000.00								
	Ebonyi State Emergency Management			1,880,000.00								
	Total			475,423,700.52	381,820,363.50							
15	Biological Assets											
	Ministry of Environment	53500100100		343,370,076.20	44,826,986.05							
	Total			343,370,076.20	44,826,986.05							
16	Statutory Revenue		A	B	C	D	E	F	G	H	I	
	Month		Statutory Allocations	Exchange Rate Gain Alloc.	Excess Crude Oil	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL
	January		2,979,060,097.86	28,655,695.90							0.00	3,007,715,793.76
	February		2,114,745,442.08	28,422,743.40								2,143,168,185.48
	March		2,502,786,457.93				45,879,063.21					2,548,665,521.14
	April		2,978,553,916.22									2,978,553,916.22
	May		2,755,256,664.98				54,539,916.83					2,809,796,581.81
	June		3,198,809,333.40									3,198,809,333.40
	July		3,538,643,483.61									3,538,643,483.61
	August		4,593,146,345.83									4,593,146,345.83
	September		3,121,364,993.13									3,121,364,993.13
	October		3,270,793,325.67									3,270,793,325.67
	November		3,127,965,998.45	31,516,819.45								3,159,482,817.90
	December		4,015,061,906.59	38,991,456.52								4,054,053,363.11
	Total		38,196,187,965.74	127,586,715.27	0.00	0.00	100,418,980.04	0.00	0.00	0.00	0.00	38,424,193,661.05
17	PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT		A	B	C	D	E	F	G	H	I	
			Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Total
		NCOA CODES	320101	320102	320103	320104	320105	320106	320107	320108	N	
			N	N	N	N	N	N	N	N	N	
	Abakaliki Capital Territory		-	-	-	-	-	-	-	-	-	-
	Customary Court of Appeal	26052001	-	-	-	-	33,000,000.00	-	-	-	-	33,000,000.00
	Ebonyi Broadcasting Corporation	23003001	-	-	-	-	-	-	-	-	-	-
	Ebonyi Road Maintenance Agency	34004001	-	-	73,695,090.57	-	-	-	-	-	-	73,695,090.57
	Ebonyi State Council of Public Procurement	11010001	-	-	-	-	-	-	-	5,052,500.00	-	5,052,500.00
	Ebonyi State House of Assembly	12003001	482,000,000.00	-	-	-	15,000,000.00	130,000,000.00	3,000,000.00	-	-	630,000,000.00
	Ebonyi State School of Health	52110600	-	-	-	-	-	-	-	-	-	-
	Ebonyi State School of Nursing	52110400	-	631,750.00	-	407,575.00	2,019,289.60	-	2,160,120.96	-	1,788,500.00	7,007,235.56
	Ebonyi State Arts and Culture	23600400	-	-	-	-	-	-	-	-	-	-
	Ebonyi State Vocational Education	17002000	-	-	-	-	-	-	-	-	-	-
	EB-RUWASSA	61054002	-	-	-	-	-	-	-	-	-	-
	Judicial High Court	26051001	350,000,000.00	-	-	-	-	-	-	-	-	350,000,000.00
	Judicial Service Commission	18011001	-	-	-	-	24,000,000.00	-	-	-	-	24,000,000.00
	Ministry of Agriculture	15001001	-	-	-	-	-	-	-	-	-	-
	Ministry of Commerce	22001001	-	-	-	-	-	-	-	-	-	-
	Ministry of Culture & Tourism	36001001	4,350,000.00	-	-	-	-	-	-	-	-	4,350,000.00
	Ministry of Education	51700100	-	-	-	-	-	-	-	-	-	-
	Ministry of Environment	35001001	-	-	2,010,652.00	-	-	-	-	-	-	2,010,652.00

	Office of Religious and Welfare Matters	11021007	-	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00		
	Office of SA on Inter Party & Labour Affairs	11187001	-	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)			
	Office of the Deputy Governor	11001002	52,935,617.00	71,000,000.00	71,000,000.00	0.00	(18,064,383.00)	24,370,471.08		
	Office of the Executive Governor	11001001	39,379,496.00	66,788,250.00	48,000,000.00	18,788,250.00	(27,408,754.00)	11,857,053.51		
	Office of the Head of Service	25001001	-	6,340,158.00	5,514,358.00	825,800.00	(6,340,158.00)	0.00		
	Office of the SA to Governor on ICT	23013002	0.00	0.00	0.00	0.00	0.00	0.00		
	Office of the Secretary to State Govt	11013001	2,711,275,009.12	2,342,633,031.00	989,650,000.00	1,352,982,031.00	368,642,978.12	846,488,801.32		
	State Civil Service Commission	47001001	-	0.00	3,500,000.00	0.00	(3,500,000.00)	2,379,600.00		
	Sustainable Development Goals (SDG's) (PSU)	11185001	-	21,000,000.00	21,000,000.00	0.00	(21,000,000.00)	0.00		
	TOTAL ADMINISTRATIVE SECTOR	2	5,313,742,822.81	9,883,559,915.28	6,381,180,602.58	3,502,379,312.70	(4,569,817,092.47)	2,835,930,210.58		
	B ECONOMIC SECTOR									
	Ebonyi Building Material Ind. Ltd	22056001	-	7,770,000.00	7,770,000.00	0.00	(7,770,000.00)	0.00		
	Ebonyi Rice World	15102003	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi Road Maintenance Agency	34004001	73,695,090.57	200,000,000.00	200,000,000.00	0.00	(126,304,909.43)	75,198,346.48		
	Ebonyi State Agric. Dev. Programme	15102001	-	96,669,500.00	96,669,500.00	0.00	(96,669,500.00)	0.00		
	Ebonyi State Community and Social Development Agency (EBCSDA)	11020002	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Council for Arts and Culture	36004001	-	7,638,645.61	7,638,645.61	0.00	(7,638,645.61)	4,500,000.00		
	Ebonyi State Fertilizer & Chemical Co. Ltd.	15110002	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Agricultural Land Dev. Authority Board	26000300	-	23,670,000.00	23,670,000.00	0.00	(23,670,000.00)	0.00		
	Ebonyi State Housing Corporation	60010001	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Investment and Property Ltd	20012001	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Operations and Co-ordinating Unit (EB-SOCU)	38001002	-	20,166,024.00	20,166,024.00	0.00	(20,166,024.00)	0.00		
	Ebonyi State Tourism Board	36052001	-	3,470,000.00	3,470,000.00	0.00	(3,470,000.00)	0.00		
	Ebonyi State Transport Service (EBOTRANS)	34053001	-	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	0.00		
	Ebonyi State Vocational Agric Training Institute (E-VATI)	15110002	-	11,500,000.00	11,500,000.00	0.00	(11,500,000.00)	0.00		
	EB-RUWASSA	61054002	-	345,600,000.00	345,600,000.00	0.00	(345,600,000.00)	0.00		
	FADAMA	15102002	0.00	0.00	0.00	0.00	0.00	0.00		
	Fiscal Responsibility Commission	20013001	-	4,210,000.00	4,210,000.00	0.00	(4,210,000.00)	0.00		
	Internal Revenue Board	20008001	-	53,991,000.00	53,991,000.00	0.00	(53,991,000.00)	0.00		
	Ministry of Agriculture	15001001	388,417,757.20	2,775,521,191.14	2,446,280,000.00	329,241,191.14	(2,387,103,433.94)	1,541,830,502.63		
	Ministry of Budget, Planning, Research & Monitoring	38001001	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Commerce	22001001	85,000,000.00	1,297,800,000.00	1,297,800,000.00	0.00	(1,212,800,000.00)	309,541,904.90		
	Ministry of Culture and Tourism	36001001	4,350,000.00	100,000,000.00	100,000,000.00	0.00	(95,650,000.00)	27,503,669.17		
	Ministry of Finance	20001001	-	528,240,000.00	502,565,000.00	25,675,000.00	(528,240,000.00)	25,664,700.00		
	Ministry of Housing	60010002	1,614,956,836.46	2,268,433,435.97	1,230,119,872.83	1,038,313,563.14	(653,476,599.51)	2,769,194,565.55		
	Ministry of Infrastructure	34004001	23,620,172,786.97	25,441,706,958.48	17,484,192,106.56	7,957,514,851.92	(1,821,534,171.51)	14,009,258,356.64		
	Ministry of Investment	20013002	634,264,746.19	634,264,941.39	542,000,000.00	121,346,941.39	(29,082,195.20)	0.00		
	Ministry of Lands	60001001	58,024,135.40	280,000,000.00	280,000,000.00	0.00	(221,975,864.60)	449,587,251.04		
	Ministry of Power	61001001	2,871,388,151.95	3,874,461,045.10	2,080,000,000.00	1,494,461,045.10	(703,072,893.15)	1,739,415,498.00		
	Ministry of Solid Minerals	22051001	5,000,000.00	553,000,000.00	553,000,000.00	0.00	(548,000,000.00)	3,569,000.00		
	Ministry of Water Resource	61054001	167,750,831.50	1,427,906,783.00	1,425,000,000.00	2,906,783.00	(1,260,155,951.50)	168,204,972.70		
	Ministry of works & Transport	34001001	19,309,829,342.60	36,199,035,097.43	24,042,578,125.54	12,156,456,971.89	(16,889,205,754.83)	12,107,283,063.07		
	Ministry of Project Monitoring and Evaluation	26600100	58,613,528.24	116,384,491.85	116,384,491.85	0.00	(57,770,963.61)	11,580,040.00		
	Ministry of Business Development	26800100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Market Development & Management	26900100	603,697,746.85	926,787,600.07	767,290,000.00	159,497,600.07	(323,089,853.22)	1,273,572,495.86		
	Ebonyi State Pipes Production Limited	-	-	32,000,000.00	32,000,000.00	0.00	(32,000,000.00)	0.00		
	Ministry of Human Capital Dev. & Monitoring	22700100	23,036,250.00	3,582,845,620.00	3,582,845,620.00	0.00	(3,559,809,370.00)	119,170,000.00		
	Ebonyi State Land Information System (EBLIS)	21510300	-	35,692,157.00	30,392,157.00	5,300,000.00	(35,692,157.00)	0.00		
	NEWMAP	26500100	2,402,755,240.52	0.00	0.00	0.00	2,402,755,240.52	0.00		
	Ministry of Rice Mill	21600100	-	3,910,000.00	3,910,000.00	0.00	(3,910,000.00)	0.00		
	Office of the Accountant General	20007001	6,102,284,644.04	7,542,500,000.00	2,542,500,000.00	5,000,000,000.00	(1,440,215,355.96)	12,280,059.57		
	Office of the Surveyor General	60002001	0.00	35,900,002.00	35,900,002.00	0.00	(35,900,002.00)	0.00		
	Revenue Appeal Commission	20008002	0.00	2,750,000.00	2,750,000.00	0.00	(2,750,000.00)	0.00		
	Salt and Cement Production	22051002	0.00	0.00	0.00	0.00	0.00	0.00		
	State Statistical Bureau	38004001	0.00	0.00	0.00	0.00	0.00	0.00		
	TOTAL ECONOMIC SECTOR	3	58,023,237,088.49	88,172,906,493.04	59,882,192,545.39	28,290,713,947.65	(30,149,669,404.55)	34,647,354,425.61		
	C LAW AND JUSTICE SECTOR	26052001								
	Customary Court of Appeal	26051001	33,000,000.00	53,000,000.00	50,000,000.00	3,000,000.00	(20,000,000.00)	9,000,000.00		
	Judicial High Court	18011001	350,000,000.00	1,133,468,450.48	956,000,000.00	177,468,450.48	(783,468,450.48)	492,880,747.72		
	Judicial Service Commission	26001001	24,000,000.00	25,000,000.00	24,000,000.00	1,000,000.00	(1,000,000.00)	4,000,000.00		
	Ministry of Justice	32600100	-	33,790,000.00	33,790,000.00	0.00	(33,790,000.00)	2,000,000.00		
	TOTAL LAW AND JUSTICE SECTOR		407,000,000.00	1,245,288,450.48	1,063,790,000.00	181,468,450.48	(838,258,450.48)	507,880,747.72		
	D REGIONAL SECTOR	4								
	Ministry of Capital City Development	63001001	-	15,000,000.00	15,000,000.00	0.00	(15,000,000.00)	189,959,500.13		
	TOTAL REGIONAL SECTOR		0.00	15,000,000.00	15,000,000.00	0.00	(15,000,000.00)	189,959,500.13		
	E SOCIAL SECTOR	5								
	Agency for Mass Literacy	17010001	-	3,500,000.00	3,500,000.00	0.00	(3,500,000.00)	0.00		
	Ebonyi Hospital Management Board	21102001	-	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	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	99,005,078.45	917,000,000.00	917,000,000.00	0.00	(817,994,921.55)	683,801,101.15		
	Ebonyi State Health Insurance Agency	21004001	-	429,787,183.00	250,000,000.00	179,787,183.00	(429,787,183.00)	10,480,000.00		
	Ebonyi State Library Board	17008001	-	11,940,000.00	11,940,000.00	0.00	(11,940,000.00)	0.00		
	Ebonyi State Primary Health Care Development Agency	21003001	-	213,523,190.00	100,000,000.00	113,523,190.00	(213,523,190.00)	0.00		
	Ebonyi State School of Health	21026001	-	50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	0.00		
	Ebonyi State School of Nursing	21033001	7,007,235.00	150,000,000.00	150,000,000.00	0.00	(142,992,765.00)	0.00		
	Ebonyi State Sports Council	13051001	500,000.00	204,220,000.00	204,220,000.00	0.00	(203,720,000.00)	0.00		
	Ebonyi State Universal Basic Education Board	17003001	6,320,947,461.30	9,754,656,028.06	7,609,299,756.96	2,145,356,271.10	(3,433,708,566.76)	2,798,032,728.06		
	Ebonyi State University	17021001	-	3,080,334,486.22	3,080,334,486.22	0.00	(3,080,334,486.22)	2,580,477,984.37		
	King David University Medical Sciences	1,097,926,209.62	11,535,749,004.18	200,000,000.00	11,335,749,004.18	(10,437,822,794.56)				
	Ebonyi State Scholarship Board	-	-	25,000,000.00	25,000,000.00	0.00	(25,000,000.00)	0.00		
	Ebonyi State Committee on Food and Nutrition	-	-	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00		
	King David University Teaching Hospital	17002000	4,445,114,982.12	5,764,519,798.84	4,500,000,000.00	1,264,519,798.84	(1,319,404,816.72)	0.00		

	Examinations Development Centre	17009001	-	104,110,000.00	24,610,000.00	79,500,000.00	(104,110,000.00)	0.00
	King David Gifted Children	17003000	30,000,000.00	30,000,000.00	30,000,000.00	0.00	0.00	8,850,855.00
	Local Government Staff Pension Board	51002001	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Education	17001001	-	1,907,127,290.00	1,907,127,290.00	0.00	(1,907,127,290.00)	33,846,330.00
	Ministry of Environment	35001001	343,370,076.20	606,002,682.61	598,877,682.61	7,125,000.00	(262,632,606.41)	390,867,463.55
	Ministry of Health	21001001	3,952,108.84	1,988,656,000.00	1,168,000,000.00	543,809,149.61	(1,984,703,891.16)	12,420,686,578.31
	Ministry of Local Government, Chieftaincy Matters and Rural Development	51001001	-	10,541,000.00	10,541,000.00	0.00	(10,541,000.00)	0.00
	Ministry of Women Affairs	14001001	-	57,289,842.04	57,289,842.04	0.00	(57,289,842.04)	0.00
	Women Development Centre	51400200	-	40,000,000.00	40,000,000.00	0.00	(40,000,000.00)	5,417,500.00
	Ministry of Youth & Sports	13001001	2,064,473,535.11	1,315,868,536.10	1,302,000,000.00	13,868,536.10	748,604,999.01	279,119,375.04
	Office of SSA on Higher Education	17004000	0.00	0.00	0.00	0.00	0.00	0.00
	Office of SSA on Private Schools Development	17005000	0.00	0.00	0.00	0.00	0.00	0.00
	Secondary Education Board	17051000	-	160,087,000.00	141,814,000.00	18,273,000.00	(160,087,000.00)	0.00
	TOTAL SOCIAL SECTOR		14,412,296,686.64	38,399,912,041.05	22,421,554,057.83	15,701,511,132.83	(23,987,615,354.41)	19,211,579,915.48
	GRAND TOTAL		78,156,276,597.94	137,716,636,899.85	89,763,717,205.80	47,676,072,843.66	(59,560,360,301.91)	57,392,704,799.52
19	Investments		2022	2021				
	FBN HOLDING PLC		4,717,500.00	2,907,000.00				
	FIDELITY BANK PLC		11,289,273.60	3,928,795.50				
	STERLING BANK		9,671,759.37	4,141,295.34				
	FCMB		5.63	3.41				
	ZENITH BANK PLC		101,128,125.00	79,845,937.50				
	ACCESS BANK		60,447,173.10	39,537,773.60				
	LAFARGE AFRICA PLC		78,302,614.95	66,287,928.00				
	GTB		3,675,000.00	2,751,000.00				
	OANDO PLC		292,424.00	266,903.36				
	WAPIC PLC		535,428.96	389,402.88				
	FORTE OIL PLC		6,402,058.00	13,126,113.00				
	Total		276,461,362.61	213,182,152.59				
20	Details and Movement in Loans and Domestic Arrears are shown below:		2022	2021				
			Non Current	Current	Total	2021		
	Salary Bail out		3,422,199,341.65	25,079,841.75	3,447,279,183.40	3,579,571,569.33		
	Excess Crude		8,489,744,366.09	61,925,900.14	8,551,670,266.23	8,874,787,115.77		
	CACS (Commercial Agriculture CreditScheme)		2,766,414,783.21	23,503,022.16	2,789,917,805.37	4,389,650,958.57		
	Micro Small Medium Enterprises Development Fund		2,000,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00		
	Health Care Facility		1,575,654,882.73	12,359,566.52	1,588,014,449.25	1,802,963,432.25		
	Contracts Retention Arrears		-	-	0.00	202,490,697.73		
	Other Judgement Debt		83,327,926.91	0.00	83,327,926.91	83,327,926.91		
	Budget Support		17,131,488,976.29	142,160,423.78	17,273,649,400.07	17,420,511,433.13		
	Pension and Gratuity		3,806,746,867.62	0.00	3,806,746,867.62	3,806,746,867.62		
	Foreign Loans		25,884,610,235.27	387,936,680.20	26,272,546,915.47	26,211,815,416.32		
	Bridging Financing Loan		18,225,336,103.88	0.00	18,225,336,103.88	18,225,336,103.88		
	Commercial Bank Term Loan		8,415,000,000.00	85,000,000.00	8,500,000,000.00	8,500,000,000.00		
	Airport Loan		10,000,000,000.00	0.00	10,000,000,000.00	10,000,000,000.00		
	Sub Total		101,800,523,483.65	737,965,434.55	102,538,488,918.20	68,371,865,417.63		
	Current							
	Salary Bail out		25,079,841.75	-	25,079,841.75	5,794,235.20		
	Excess Crude		61,925,900.14	-	61,925,900.14	89,972,595.59		
	CACS (Commercial Agriculture Credit Scheme)		23,503,022.16	-	23,503,022.16	142,321,504.36		
	Budget Support		142,160,423.78	-	142,160,423.78	154,908,117.75		
	Severance Allowance		0.00	-	0.00	0.00		
	Health Facility Loan		12,359,566.52	-	12,359,566.52	31,884,099.15		
	Commercial Bank Term Loan		85,000,000.00	-	85,000,000.00	85,000,000.00		
	Pension and Gratuity		0.00	-	0.00	0.00		
	Foreign Loans		387,936,680.20	-	387,936,680.20	387,936,680.20		
	Sub Total		737,965,434.55		737,965,434.55	68,371,865,417.63		
	Grand Total		102,538,488,918.20		102,538,488,918.20	68,371,865,417.63		
			2022	2021				
21	Financial Liabilities & Domestic Arrears - Movements							
	BUDGET SUPPORT FACILITY							
	Opening Balance		17,420,511,433.11	17,500,292,959.27				
	Addition		0.00	0.00				
	Principal Repayment		146,862,033.06	79,781,526.16				
	Closing Balance		17,273,649,400.05	17,420,511,433.11				
	SALARY BAILOUT							
	Opening Balance		3,579,571,569.33	3,651,438,261.00				
	Addition		0.00	0.00				
	Principal Repayment		132,292,385.93	71,866,691.67				
	Closing Balance		3,447,279,183.40	3,579,571,569.33				
	EXCESS CRUDE ACCT (ECA)							
	Opening Balance		8,874,787,115.77	9,050,315,542.84				
	Addition		0.00	0.00				
	Principal Repayment		323,116,849.54	175,530,427.07				
	Closing Balance		8,551,670,266.23	8,874,785,115.77				
	AGRIC LOANS (CACS)							
	Opening Balance		4,389,650,958.57	5,622,287,439.16				
	Addition		0.00	0.00				
	Principal Repayment		1,599,733,153.20	1,232,636,480.59				
	Closing Balance		2,789,917,805.37	4,389,650,958.57				

