



A REPORT OF THE ACCOUNTANT GENERAL WITH THE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2024





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



Princess Patricia Obila
Deputy Governor of Ebonyi State



MY LORD ELVIS NGENE
CHIEF JUDGE OF EBONYI STATE



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



Prof. Leonard C. Uguru, FCA
Honourable Commissioner for Finance



Emeka Carlton Nwankwo CPA,FCNA
Accountant General



Emmanuel Iboko
Head of Department, Final Accounts

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OFFICE OF THE STATE AUDITOR-GENERAL

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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, 2024, have been audited by me 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, 2024 and the transactions for the fiscal year ended on that date.

Ekuma A.N. (Mrs)

Auditor-General,

Ebonyi State.

July 16, 2025.

GOVERNMENT OF EBONYI STATE OF NIGERIA

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Your Ref:

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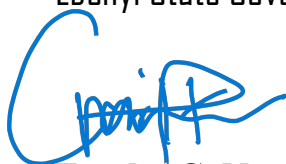
OFFICE OF THE ACCOUNTANT-GENERAL
Ministry of Finance & Econ. Development
Abakaliki.

28th March 2025

The Auditor General
Office of the Auditor General
Abakaliki

SUBMISSION OF THE YEAR 2024 ANNUAL ACCOUNTANT GENERAL'S FINANCIAL STATEMENT

I wish to refer to the above subject and submit to you a copy of year 2024 Financial Statements of Ebonyi State Government.

 28/3/2025

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

GOVERNMENT OF EBONYI STATE OF NIGERIA

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

28th March 2025

The Auditor General
Office of the Auditor General
Abakaliki

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements of Ebonyi State Government of Nigeria for the year ended 31st December, 2024, 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

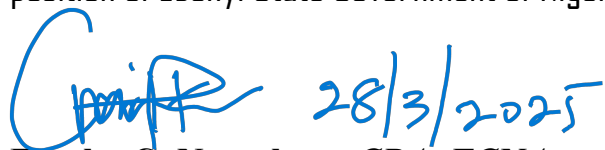
All responsibilities bestowed on me as listed below have been fulfilled:

- 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, 2024.

In compliance with IPSAS 33, I have prepared the following financial statements as at 31st December 2024.

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

In my opinion, the consolidated financial statements and the Notes thereto reflect the financial position of Ebonyi State Government of Nigeria as at 31st December, 2024.



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

GOVERNMENT OF EBONYI STATE OF NIGERIA

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

28th March 2025

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Introduction.

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

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

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

IPSAS Accrual Basis of Accounting

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

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

This Accounting Policy addresses the following fundamental accounting issues.

- i. Definition of Accounting Terminologies;

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

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

2. Accounting Terminologies/Definitions

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

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

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

3. Fundamental Accounting Concept.

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

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

4. General Purpose Financial Statements (GPFS)

The General Purpose Financial Statements include:

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

5. Basis of Preparation of Financial Statements

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

6. Accounting Period

The accounting period (Fiscal Year) is from 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. Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals etc not found in the category of Tax and non Tax Revenues. 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) and any other asset 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. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to Ebonyi State Government are recognized as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.

15. Remittances in Transit

Remittances in Transit represents funds that have been sent or received but are still in the process of being cleared up or settled. Remittances in Transit are recognized as assets in the statement of financial position when the funds are in the process of being transferred, measured at their face value and separately disclosed in the statement of financial position under Investment and other Cash Assets.

16. Trust and other Public Funds

Trust and other public funds represent funds held in trust or for specific purpose, such as statutory funds, pension funds, or other fiduciary arrangements. These funds are recognized as liabilities in the statement of financial position when the Ebonyi State Government has a present obligation to transfer funds to beneficiaries or for specific purpose, are measured at the amount required to settle the obligation and are separately disclosed in the statement of financial position under Public Funds. The nature and purpose of each fund are also disclosed in the notes to the financial statements.

17. 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

18. 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.

19. 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.

20. 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.

21. 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.

22. 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%
Aircraft	5%

23. 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.

24. 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

25. 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.

26. Receivables

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

27. Unremitted deductions

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

28. 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.

29. 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.

30. 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.

31. 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.

32. Investments

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

33. 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.

34. 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.

35. Foreign Currency

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

36. 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



Emeka C. Nwankwo, CPA, FCNA

Accountant General

Ebonyi State.

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL 2023		NCOA CODES	NOTE	2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦	REVENUE			₦	₦	₦	₦	₦
77,138,877,298.67	Government Share of FAAC (Statutory Revenue)	110101 - 110114	1	112,222,099,691.68	140,651,820,301.41	113,239,518,907.00	27,412,301,394.41	(28,429,720,609.73)
8,768,061,564.50	Tax Revenue	120101	2	9,569,378,094.35	16,009,561,412.89	12,681,817,390.00	3,327,744,022.89	(6,440,183,518.54)
5,962,582,680.69	Non Tax Revenue	120201-120210 & 120213	3	5,214,682,301.79	18,926,315,215.37	11,269,394,270.00	7,656,920,945.37	(13,711,632,913.58)
96,830,899.51	Investment Income	120211	4	22,986,636.23	0.00	0.00	0.00	22,986,636.23
487,434,199.35	Other Revenues	140701	5	423,606,328.37	2,230,188,340.00	2,230,188,340.00	0.00	(1,806,582,011.63)
41,014,286,876.07	Aid & Grants	130101-130204	6	114,099,808,658.30	154,690,435,031.74	57,507,000,000.00	97,183,435,031.74	(40,590,626,373.44)
301,405,399.61	Transfer from Other Govt Entities	150101	7	14,753,393.95	200,000,000.00	200,000,000.00	0.00	(185,246,606.05)
133,769,478,918.40	TOTAL REVENUE (A)			241,567,315,104.67	332,708,320,301.41	197,127,918,907.00	135,580,401,394.41	(91,141,005,196.74)
	Expenditure							
12,551,772,553.66	Salaries and Wages	210101-210202	8	17,513,990,686.03	25,956,631,084.52	23,773,581,084.52	2,183,050,000.00	8,442,640,398.49
3,992,119,289.20	Social Benefits	210301	9	3,135,572,137.19	4,265,997,821.90	4,265,997,821.90	0.00	1,130,425,684.71
27,983,009,292.96	Overhead Cost	220201-220208 & 220210- 220235	10	32,716,766,952.12	43,158,585,600.08	28,993,235,000.00	14,165,350,600.08	10,440,498,647.96
36,099,578,725.54	Depreciation Charges	240101	11	51,763,305,535.60	0.00	0.00	0.00	(51,763,305,535.60)
997,908,285.01	Amortization Charges	240201	12	4,892,876,446.64	0.00	0.00	0.00	(4,892,876,446.64)
81,624,388,146.37	TOTAL EXPENDITURE (B)			110,022,511,757.58	73,381,214,506.50	57,032,813,906.42	16,348,400,600.08	(36,642,617,251.08)
52,145,090,772.03	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES FOR THE PERIOD (A-B)			131,544,803,347.09	259,327,105,794.91	140,095,105,000.58	119,232,000,794.33	(54,498,387,945.66)
(4,715,867,608.40)	Public Debt Charges	220209	13	(3,101,690,906.94)	2,386,185,267.41	2,386,185,267.41	0.00	5,487,876,174.35
(104,067,092.17)	Exchange Rate Loss for the year 2024		14	(1,492,962,375.40)	0.00	0.00	0.00	(1,492,962,375.40)
0.00	Gain on Debt Swaps		15	47,230,607,443.08	0.00	0.00	0.00	47,230,607,443.08

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024

ACTUAL 2023		NCOA CODES	NOTE	2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
(4,819,934,700.57)	TOTAL NON- OPERATING REVENUE			42,635,954,160.74	2,386,185,267.41	2,386,185,267.41	0.00	51,225,521,242.03
47,325,156,071.46	Surplus/(deficit) from Ordinary Activities			174,180,757,507.83	4,772,370,534.82	4,772,370,534.82	0.00	169,408,386,973.01
0.00	Minority Share of Surplus/(Deficit)			0.00	0.00	0.00	0.00	0.00
47,325,156,071.46	NET SURPLUS/(DEFICIT) FOR THE PERIOD			174,180,757,507.83	4,772,370,534.82	4,772,370,534.82	0.00	169,408,386,973.01

 28/3/2025
Emeka C. Nwankwo, CPA, FCNA
Accountant General
Ebonyi State

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NCOA CODES	NOTES	2024		2023	
			₦	₦	₦	₦
ASSETS						
CURRENT ASSETS						
Cash and Cash Equiuvalent	310101- 310201	16	36,589,798,911.54		15,216,564,968.26	
Receivables	310601- 310604	17	10,463,481,235.40		8,453,438,463.02	
TOTAL CURRENT ASSETS (A)				47,053,280,146.94		23,670,003,431.28
NON CURRENT ASSETS						
Investments	310901 &31090 2	18	1,245,422,261.29		438,631,624.94	
Property, Plants and Equipments	320101- 320110	19	540,474,916,157.07		393,818,559,732.61	
Investment Property		20	1,881,214,008.49		1,667,745,834.91	
Intangible Assets	320301	21	18,699,888,727.12		3,508,097,600.58	
Biological Assets	320401	22	643,723,614.21		255,642,094.21	
TOTAL NON CURRENT ASSETS (B)				562,945,164,768.19		399,688,676,887.25
TOTAL ASSETS (C = A+B)				609,998,444,915.13		423,358,680,318.53
LIABILITIES						
CURRENT LIABILITIES						
Payables		23	62,420,916,736.46		2,361,318,392.42	
Current Portion of Long Term Borrowings	410601	24	9,554,645,248.25		11,209,089,657.35	
TOTAL CURRENT LIABILITIES (D)				71,975,561,984.70		13,570,408,049.77

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NCOA CODES	NOTES	2024		2023	
NON CURRENT LIABILITIES						
Long Term Debt	420301	25	148,022,961,498.09		142,443,223,833.57	
TOTAL NON CURRENT LIABILITIES (E)				148,022,961,498.09		142,443,223,833.57
TOTAL LIABILITIES (F = D+E)				219,998,523,482.80		156,013,631,883.34
NET ASSETS/EQUITY (G = C-F)		26		389,999,921,432.36		267,345,048,435.19
CAPITAL CONTRIBUTED BY:						
Reserves	430301	26b	(14,227,060,242.90)		37,073,660,816.37	
Accumulated Surplus/(Deficit)	430201		404,226,981,675.26		230,046,224,167.47	
TOTAL NET ASSETS/EQUITY				389,999,921,432.36		267,119,884,983.84



28/3/2025

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

EBONYI STATE GOVERNMENT						
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2024						
	NCOA CODES	NOTES	2024		2023	
			₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES						
INFLOWS						
Statutory Revenue	110101 & 110103-110114	27	50,147,293,051.58		44,125,621,178.05	
Share of Value Added Tax	110102	28	59,992,677,417.09		31,159,786,517.82	
Tax Revenue	120101	7ci	9,569,378,094.30		8,768,061,564.50	
Non-Tax Revenue	120201-120210 & 12023	7cii	5,214,682,301.79		5,962,582,680.69	
Investment Income	120211	7ciii	22,986,636.23		96,830,899.51	
Other Revenues	130101-130204	7civ	423,606,328.37		487,434,199.35	
Aid & Grants	140701	7cv	114,099,808,658.30		41,014,286,876.07	
Transfer from Other Govt Entities	150101	7b	26,190,206.99		342,132,288.41	
TOTAL INFLOW FROM OPERATING ACTIVITIES (A)			239,496,622,694.65		131,956,736,204.40	
OUTFLOWS						
Salaries and Wages	210101-210202	8	17,513,990,686.03		12,551,772,553.66	
Social Benefits	210301	9	4,276,647,780.35		6,651,010,497.56	
Overhead Cost	220201-220209 & 220210 - 220235	10.2	32,580,484,952.12		27,983,009,292.96	
Interest Charges	220209	29	2,910,893,207.44		4,843,612,512.19	
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			57,282,016,625.94		52,029,404,856.37	

EBONYI STATE GOVERNMENT						
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2024						
	NCOA CODES	NOTES	2024		2023	
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (C=A-B)				182,214,606,068.71		79,927,331,348.03
CASH FLOW FROM INVESTING ACTIVITIES						
Purchase/ Construction of Property, Plants and Equipments	320102 - 320110	30	(137,410,477,052.29)		(69,494,377,536.00)	
Purchase/Construction of Investment Property		31	0.00		0.00	
Acquisition of Intangible Assets	320301	32	(22,364,567,834.73)		(3,733,031,449.25)	
Acquisition of Biological Assets	320401	33	(490,467,900.00)		(5,366,000.00)	
Financial Assets		34	(567,998,014.25)		0.00	
NET CASH FLOW FROM INVESTING ACTIVITIES (D)				(160,833,510,801.27)		(73,232,774,985.25)
CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from External Loans.		35	8,871,026,449.31		0.00	
Repayment of Internal Loans	420301	36	(4,106,830,972.53)		(5,396,890,436.35)	
Repayment of External Loans	420302	37	(4,772,056,800.94)		(212,746,838.45)	
NET CASH FLOW FROM FINANCING ACTIVITIES (E)				(7,861,324.16)		(5,609,637,274.80)
NET CASH FLOW FROM ALL ACTIVITIES (F = C+D+E)				21,373,233,943.27		1,084,919,087.98
Cash & Its Equivalent as at the Begining (G)		16		15,216,564,968.26		14,131,645,880.27

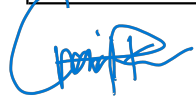
EBONYI STATE GOVERNMENT						
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2024						
	NCOA CODES	NOTES	2024		2023	
CASH & ITS EQUIVALENT AS AT THE END (H=F+G)				36,589,798,911.53		15,216,564,968.25
Notes:						
RECONCILIATION:						
Surplus/ (Deficit) per Statement of Financial Performance				174,180,757,507.79		47,325,156,071.47
Add back:						
Depreciation Charges			51,763,305,535.60		36,099,578,725.54	
Amortization Charges			4,892,876,446.64		997,908,285.01	
Loss on Exchange Rate			1,492,962,375.40			
Gain on Debt Swap			(47,230,607,443.03)			
Other Comprehensive Income						
Interest expense			3,101,690,906.94		4,715,867,608.40	
				14,020,227,821.55		41,813,354,618.95
Net Movement in Current Assets/Liabilities.						
Inventories						
Decrease/(Increase) in receivables				(2,010,042,772.38)		(1,864,906,415.84)
Increase in prepayments						
Increase/(decrease) in liabilities and accruals				359,102,332.80		1,363,359,493.72
(Decrease)/Increase in provisions				0.00		0.00
Increase/(decrease) in employee benefits				0.00		(3,866,019,908.07)
Cash generated from operations				186,550,044,889.76		84,770,943,860.23
Interest paid				(4,335,438,821.00)		(4,843,612,512.19)

EBONYI STATE GOVERNMENT						
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2024						
	NCOA CODES	NOTES	2024		2023	
NET CASH FLOW FROM OPERATING ACTIVITIES						
Cash & its equivalent as at 31/12/2024						
Treasury Single Accounts (TSA)			21,365,692,103.32		4,878,660,714.32	
Operations Accounts			15,224,106,808.22		10,337,904,253.94	
TOTAL				36,589,798,911.54		15,216,564,968.26

 28/3/2025
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EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024

		REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSE/(DEFICIT)	TOTAL
		₦	₦	₦	₦
BALANCE AS AT 31st DECEMBER 2022		71,229,862,434.90	(34,156,201,618.53)	197,117,377,163.56	234,191,037,979.93
Changes in Accounting Policy		0.00		0.00	0.00
RESTATED BALANCE		71,229,862,434.90	(34,156,201,618.53)	197,117,377,163.56	234,191,037,979.93
Surplus on Revaluation of Property		0.00	0.00	0.00	0.00
Deficit on Revaluation of Investments		0.00	0.00	0.00	0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance		0.00	0.00	0.00	0.00
NET SURPLUS FOR THE PERIOD		0.00	0.00	32,928,847,003.91	32,928,847,003.91
BALANCE AS AT 31st DECEMBER, 2023		71,229,862,434.90	(34,156,201,618.53)	230,046,224,167.47	267,119,884,983.84
Changes in Accounting Policy		0.00		0.00	0.00
RESTATED BALANCE		71,229,862,434.90	(34,156,201,618.53)	230,046,224,167.47	267,119,884,983.84
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	(51,300,721,059.27)		(51,300,721,059.27)
NET SURPLUS FOR THE PERIOD		0.00	0.00	174,180,757,507.79	174,180,757,507.79
BALANCE AS AT 31st DECEMBER, 2024		71,229,862,434.90	(85,456,922,677.79)	404,226,981,675.26	389,999,921,432.36

 28/3/2025

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EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER,2024

ACTUAL 2023		NCOA CODES	NOTE	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	
				a	b	c	d	e = (a-b)or(b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
	Revenue by Economic Classification								
	Share of FAAC Allocation								
44,125,621,178.05	Statutory Revenue	110101 & 1101031 10114	27	50,147,293,051.58	104,151,820,301.41	76,739,518,907.00	27,412,301,394.41	(54,004,527,249.83)	-52%
31,159,786,517.82	Share of Value Added TAX	110102	30	59,992,677,417.09	36,500,000,000.00	36,500,000,000.00	0.00	23,492,677,417.09	64%
75,285,407,695.87	SUB TOTAL (A)			110,139,970,468.67	140,651,820,301.41	113,239,518,907.00	27,412,301,394.41	(30,511,849,832.74)	-22%
	Independent Revenue							0.00	
8,768,061,564.50	Tax Revenue	120101	2	9,569,378,094.30	16,009,561,412.89	12,681,817,390.00	3,327,744,022.89	(6,440,183,318.59)	-40%
5,962,582,680.69	Non Tax Revenues	120201- 120210 & 120213	3	5,214,682,301.79	18,926,315,215.37	11,269,394,270.00	7,656,920,945.37	(13,711,632,913.58)	-72%
96,830,899.51	Investment Income	120211	4	22,986,636.23	0.00	0.00	0.00	22,986,636.23	0%
487,434,199.35	Other Revenues	140701	5	423,606,328.37	2,230,188,340.00	2,230,188,340.00	0.00	(1,806,582,011.63)	-81%
15,314,909,344.05	SUB TOTAL (B)			15,230,653,360.68	37,166,064,968.26	26,181,400,000.00	10,984,664,968.26	(21,935,411,607.58)	-59%
342,132,288.41	Transfer from Other Govt Entities	150101	7	26,190,206.99	200,000,000.00	200,000,000.00	0.00	(173,809,793.01)	-87%
342,132,288.41	SUB TOTAL (C)			26,190,206.99	200,000,000.00	200,000,000.00	0.00	(173,809,793.01)	-87%
41,014,286,876.07	Aid & Grants	130101- 130204	6	114,099,808,658.30	154,690,435,031.74	57,507,000,000.00	97,183,435,031.74	(40,590,626,373.44)	-26%
41,014,286,876.07	SUB TOTAL (D)			114,099,808,658.30	154,690,435,031.74	57,507,000,000.00	97,183,435,031.74	(40,590,626,373.44)	-26%
	BUDGET DEFICIT FINANCING								
0.00	International Loans			8,871,026,449.31	8,871,026,449.31	0.00	8,871,026,449.31	0.00	0%
0.00	Domestic Loans	420301	37	0.00	51,128,973,550.69	5,000,000,000.00	46,128,973,550.69	(51,128,973,550.69)	-100%
0.00	SUB TOTAL (E)			8,871,026,449.31	60,000,000,000.00	5,000,000,000.00	55,000,000,000.00	(51,128,973,550.69)	-85%
131,956,736,204.40	TOTAL REVENUE (A+B+C+D+E)=F			248,367,649,143.96	392,708,320,301.41	202,127,918,907.00	190,580,401,394.41	(144,340,671,157.45)	-37%
	Expenditure by Sectorial Classification								
	Personnel Cost by Sectorial Classification								
2,905,269,775.26	Administrative	1	8	3,329,592,593.34	4,320,571,900.00	3,123,921,900.00	1,196,650,000.00	990,979,306.66	23%
1,162,855,147.80	Economic	2	8	3,034,717,512.15	3,403,572,177.52	3,121,572,177.52	282,000,000.00	368,854,665.37	11%
774,024,329.42	Law and Justice	3	8	909,477,628.75	1,348,865,007.00	1,332,865,007.00	16,000,000.00	439,387,378.25	33%

EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER,2024

ACTUAL 2023		NCOA CODES	NOTE	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	
				a	b	c	d	e = (a-b)or(b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
22,961,963.26	Regional	4	8	35,860,803.50	41,900,000.00	38,300,000.00	3,600,000.00	6,039,196.50	14%
7,686,661,337.92	Social	5	8	10,204,342,148.29	16,841,722,000.00	16,156,922,000.00	684,800,000.00	6,637,379,851.71	39%
12,551,772,553.66	SUB TOTAL PERSONNEL COST			17,513,990,686.03	25,956,631,084.52	23,773,581,084.52	2,183,050,000.00	8,442,640,398.49	33%
	OVERHEAD COST BY SECTORIAL CLASSIFICATION								
27,097,934,497.21	Administrative	1	10	31,309,376,474.90	37,006,950,600.00	24,466,850,000.00	12,540,100,600.00	5,560,892,125.10	15%
257,345,414.42	Economic	2	10	357,072,984.50	1,150,436,255.14	644,340,000.00	506,096,255.14	793,363,270.64	69%
482,160,381.33	Law and Justice	3	10	356,371,791.72	895,500,000.00	797,500,000.00	98,000,000.00	539,128,208.28	60%
4,993,000.00	Regional	4	10	5,845,000.00	8,210,000.00	7,810,000.00	400,000.00	2,365,000.00	29%
140,576,000.00	Social	5	10	551,418,701.00	4,680,510,000.00	4,367,100,000.00	313,410,000.00	4,129,091,299.00	88%
27,983,009,292.96	SUB TOTAL OVERHEAD COST			32,580,084,952.12	43,741,606,855.14	30,283,600,000.00	13,458,006,855.14	11,024,839,903.02	25%
	CONSOLIDATED REVENUE FUND CHARGES								
6,651,010,497.56	Social Benefit	210301	9	4,276,647,780.35	4,276,647,780.93	4,265,997,822.48	10,649,958.45	0.58	0%
10,453,249,786.99	Public Debt Repayments	220209, 420301 & 420302	29,36 & 37	11,789,780,980.91	11,696,693,786.41	11,000,000,000.00	696,693,786.41	(93,087,194.50)	-1%
17,104,260,284.55	SUB TOTAL CRF CHARGES			16,066,428,761.26	15,973,341,567.34	15,265,997,822.48	707,343,744.86	(93,087,193.92)	-1%
57,639,042,131.17	TOTAL RECURRENT EXPENDITURE (G)			66,160,504,399.41	85,671,579,507.00	69,323,178,907.00	16,348,400,600.00	19,374,393,107.59	23%
	Capital Expenditure by Sectorial Classification								
15,796,487,157.33	Administrative	1	37	27,730,546,457.77	6,396,888,442.56	0.00	0.00	0.00	0%
47,235,974,950.42	Economic	2	37	(60,103,400,035.19)	108,148,110.75	0.00	0.00	0.00	0%
725,664,649.35	Law and Justice	3	37	0.00	388,417,757.20	0.00	0.00	0.00	0%
0.00	Regional	4	37	22,364,567,834.73	358,679,865.52	0.00	0.00	0.00	0%
9,474,648,228.15	Social	5	37	490,467,900.00	344,389,874.20	0.00	0.00	0.00	0%
73,232,774,985.25	TOTAL CAPITAL EXPENDITURE (H)			(9,517,817,842.69)	7,596,524,050.23	0.00	0.00	0.00	0%
130,871,817,116.42	TOTAL EXPENDITURE (I=G+H)			56,642,686,556.72	93,268,103,557.23	69,323,178,907.00	16,348,400,600.00	(36,625,417,000.51)	-39%
1,084,919,087.98	Surplus/(Deficit) for the year (J = F - I)			191,724,962,587.24	299,440,216,744.18	132,804,740,000.00	174,232,000,794.41	(107,715,254,156.94)	
	Transfer to Government Entity (K)	310301							

EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER,2024

ACTUAL 2023		NCOA CODES	NOTE	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	
				a	b	c	d	e = (a-b)or(b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
14,131,645,880.27	Opening Balance (M)			15,216,564,968.26	0.00	0.00	0.00	15,216,564,968.26	
15,216,564,968.25	CLOSING BALANCE (J- K+L+M)			36,589,798,911.54	299,440,216,744.18	132,804,740,000.00	174,232,000,794.41	(92,499,089,188.68)	0%

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

 28/3/2025

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EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

Note	Details	NCOA Codes	REF. NOTES						
1	Government Share of FAAC (Statutory Revenue}								
				2024		2023			
				₦	₦	₦	₦		
	A- Share of Statutory Allocation from FAAC	11010101							
	Net Share of Statutory Allocation from FAAC	11010101	1A	810,802,135.45		22,315,472,595.80			
	Add :Deduction at source for Loan Repayment		1B	12,428,729,895.74	13,239,532,031.19	9,693,371,220.35	32,008,843,816.15		
	Share of Statutory Allocation - Other Agencies	110103	1C		37,550,951,638.53		11,591,929,587.97		
	Share of Federal Accounts Allocation- Excess Crude Oil		1D		0.00		155,792,312.98		
	TOTAL (GROSS) FAAC ALLCATION TO FGN/SG/LG				50,790,483,669.72		43,756,565,717.10		
	Share of Value Added Tax (VAT)	11010201	1E		61,431,616,027.96		33,382,311,581.57		
	TOTAL(GROSS) FAAC Allocation.				112,222,099,697.68		77,138,877,298.67		
		NCOA CODES	REF. NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
				₦	₦	₦	₦	₦	₦
2	Tax Revenue	12010100							
	Personal Income Tax	120101							
	Internal Revenue Board	220008001		7,697,807,009.71	14,627,744,022.89	11,300,000,000.00	3,327,744,022.89	(6,929,937,013.18)	5,877,496,255.64
	0			0.00					
	Sub Total			7,697,807,009.71	14,627,744,022.89	11,300,000,000.00	3,327,744,022.89	(6,929,937,013.18)	5,877,496,255.64
	Other Taxes	120102							
	Internal Revenue Board	22000800200		0.00	0.00	0.00	0.00	0.00	1,537,026,234.28
	Internal Revenue Board	51700100100		0.00	0.00	0.00	0.00	0.00	564,981.82
	Ministry of Education	23400100100		15,467,374.17	0.00	0.00	0.00	15,467,374.17	51,460,401.00
	Ministry of Commerce and Industry	22200100100		0.00	0.00	0.00		0.00	91,087,336.03
	Ministry of Solid Minerals	23305100100		0.00	0.00	0.00	0.00	0.00	6,506,500.00
	Ministry of Finance and Economic Dev.	22000100100		0.00	0.00	0.00	0.00	0.00	158,900.00
	Ministry of Market and Park Management	26900100100		0.00	0.00	0.00	0.00	0.00	700,000.00
	Ministry of ICT	12300200100		0.00	0.00	0.00	0.00	0.00	6,300,000.00
	Ministry of Local Government & Chieftaincy Matters	55100100100		0.00	0.00	0.00	0.00	0.00	662,800.00
	Ministry of Works and Transport	26000100100		250,000.00	45,900,000.00	45,900,000.00	0.00	(45,650,000.00)	3,400.00
	Ministry of Lands and Survey	32600100100		1,262,018.53	0.00	0.00	0.00	1,262,018.53	0.00
	Ministry of Justice			200.00					
	Office of the Accountant General	22000700100		1,854,591,491.93	1,335,917,390.00	1,335,917,390.00	0.00	518,674,101.93	1,196,094,755.74
	Sub Total			1,871,571,084.63	1,381,817,390.00	1,381,817,390.00	0.00	489,753,494.63	2,890,565,308.87
	Grand Total-Tax Tevenue			9,569,378,094.35	16,009,561,412.89	12,681,817,390.00	3,327,744,022.89	(6,440,183,518.54)	8,768,061,564.51
3	Non Tax Revenue	120201-120210 & 120213							
	Licenses	120201							

		Internal Revenue Board	22000800100		109,600,000.00	109,752,000.00	109,752,000.00	0.00	(152,000.00)	
		Ministry of Agriculture and Natural Resources	21500100100			52,530,000.00	52,530,000.00	0.00	(52,530,000.00)	17,997,395.79
		Ministry of Works and Transport	23400100100		0.00	21,420,000.00	21,420,000.00	0.00	(21,420,000.00)	8,862,000.00
		Sub Total- Licenses			109,600,000.00	183,702,000.00	183,702,000.00	0.00	(74,102,000.00)	26,859,395.79
		FINES - GENERAL	120205							
		Ministry of Capital City Development	43700100100		14,543,119.66	35,162,800.00	35,162,800.00	0.00	(20,619,680.34)	5,000,000.00
		Judiciary High Court of Justice	31805100100		0.00	0.00	0.00	0.00	0.00	18,000.00
		Ministry of Women Affairs and Social Dev.	51400100100		0.00	0.00	0.00	0.00	0.00	490,000.00
		Internal Revenue Board	22000800100		9,542,146.39	10,568,900.00	10,568,900.00	0.00	(1,026,753.61)	0.00
		Ministry of Works and Transport	23400100100		0.00	0.00	0.00	0.00	0.00	603,000.00
		Ministry of Education	51511000200		0.00	0.00	0.00	0.00	0.00	90,000.00
		Ministry of Environment	53500100100		918,701.46	198,000.00	198,000.00		720,701.46	737,000.00
		Ministry of Solid Minerals	27200100100		22,321,217.75	21,900,300.00	21,900,300.00		420,917.75	2,901,321.24
		Sub Total- Fines			47,325,185.26	67,830,000.00	67,830,000.00	0.00	(20,504,814.74)	9,839,321.24
		FEES - GENERAL	120204							
		Ministry of Capital City Development			232,203,873.86	2,817,030,000.00	1,327,530,000.00	1,489,500,000.00	(2,584,826,126.14)	83,570,826.26
		Ministry of Education	21511000200		128,927,830.46	541,068,213.00	540,068,213.00	1,000,000.00	(412,140,382.54)	52,365,981.00
		Eamination Development Center	32605200100		117,450.00	0.00	0.00	0.00	117,450.00	63,529,141.95
		Internal Revenue Board	21511000200		50,116,015.92	1,228,032,000.00	1,228,032,000.00	0.00	(1,177,915,984.08)	111,835,795.12
		High Court	31805100100		53,923,900.59	31,755,950.00	29,755,950.00	2,000,000.00	22,167,950.59	22,932,322.77
		Ministry of Commerce and Industry	22200100100		219,424,951.37	0.00	0.00	0.00	219,424,951.37	64,342,800.35
		Ministry of Solid Minerals	27200100100		2,743,702,941.15	5,129,720,945.37	0.00	5,129,720,945.37	(2,386,018,004.22)	1,987,806,251.44
		Ministry of Agric	21500100100		26,248,100.51	10,634,000.00	6,834,000.00	3,800,000.00	15,614,100.51	0.00
		Ministry of Works and Transport	23400100100		104,162,375.08	46,628,000.00	11,628,000.00	35,000,000.00	57,534,375.08	53,522,299.50
		Ministry of Internal Security	12400100100		475,500.00	0.00	0.00	0.00	475,500.00	0.00
		Office of the Head of Service	12500100100		42,050.00	0.00	0.00	0.00	42,050.00	0.00
		Ministry of ICT	12800100100		0.00	2,900,000.00	0.00	2,900,000.00	(2,900,000.00)	20,000.00
		Ministry of Environment	53500100100		35,256,117.39	13,260,000.00	13,260,000.00	0.00	21,996,117.39	64,920,615.83
		Ministry of Youth and Sports	53900100100		604,000.00	601,278.00	601,278.00	0.00	2,722.00	0.00
		Ministry of Culture and Touisom	23600100100		339,000.00	453,800.00	453,800.00	0.00	(114,800.00)	1,287,000.00
		Ministry of Health	52100100100		2,906,384.16	1,734,000.00	1,734,000.00	0.00	1,172,384.16	1,871,010.50
		Ministry of Lands and Survey	26000100100		31,656,234.15	400,898,000.00	400,898,000.00	0.00	(369,241,765.85)	402,396,563.55
		Ministry of Power	23100100100		1,119,305.00	1,129,080.00	1,129,080.00	0.00	(9,775.00)	2,401,651.00
		Ministry of Justice	32600100100		18,401,689.39	18,732,450.00	18,732,450.00	0.00	(330,760.61)	10,703,815.45
		Ebonyi State Hospital Management Board	52110200100		4,311,734.15	5,218,900.00	5,218,900.00	0.00	(907,165.85)	10,780,990.02
		Ebonyi State Library Board	51700800100		60,000.00	58,000.00	58,000.00	0.00	2,000.00	62,000.00
		EBBC			0.00	0.00	0.00	0.00	0.00	35,725,721.00
		Fertilizer Plant	12300300100		0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Secretay to the State Government	16100100100		5,730,019.47	5,823,100.00	5,823,100.00	0.00	(93,080.53)	184,000.00
		Office of the Auditor General	16100100100		6,289,026.70	7,532,900.00	7,532,900.00	0.00	(1,243,873.30)	107,000.00
		Ministry of Ricemill Development	14000100100		0.00	0.00	0.00	0.00	0.00	30,000.00
		Customary Court of Appeal	27300300100		786,440.00	790,120.00	790,120.00	0.00	(3,680.00)	3,262,403.68
		Office of the Accountant General	31805200100		1,000.00	20,000.00	20,000.00	0.00	(19,000.00)	1,000.00
		Ministry of Housing and Urban Development	22000700100		0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Women Affairs and Social Development	25300100100		706,025.15	980,000.00	980,000.00	0.00	(273,974.85)	691,371.82
		Ministry of Market Develo[ment and Monitoring	51400100100		5,232,380.65	5,025,689.00	5,025,689.00	0.00	206,691.65	18,002,000.00

		Office of the SSA on Private Schools	26900100100		267,968.94	256,790.00	256,790.00	0.00	11,178.94	0.00
		Ebonyi State Council on Public Procurement	51700100100		0.00	2,448,000.00	2,448,000.00	0.00	(2,448,000.00)	0.00
		Ebonyi State University	11101000100		0.00	720,000,000.00	0.00	720,000,000.00	(720,000,000.00)	0.00
		Secondary Education Board	57702100100		0.00	0.00	0.00	0.00	0.00	31,500.00
		Sub Total - Fees			3,673,012,314.09	10,992,731,215.37	3,608,810,270.00	7,383,920,945.37	(7,319,718,901.28)	2,992,384,061.24
		SALES - GENERAL	12020600							
		Ministry of Capital City Development	23600400100		10,599,034.43	0.00	0.00	0.00	10,599,034.43	0.00
		Ministry of Education	12800100100		2,609,896.94	0.00	0.00	0.00	2,609,896.94	85,900.00
		Ministry of ICT	21500100100		0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Agric	21511000200		5,167,859.35				5,167,859.35	7,768,750.00
		Ebonyi State Internal Revenue Services	23400100100		0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Works and Transport	25200100100		0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Youth and Sports	55100100100		801,500.00	0.00	0.00	0.00	801,500.00	0.00
		Ministry of Culture and Touisom	23600400100		420,000.00	0.00	0.00	0.00	420,000.00	219,000.00
		Ministry of Health	22200100100		12,000.00	0.00	0.00	0.00	12,000.00	0.00
		Ministry of Lands and Survey	23100100100		295,456.68	0.00	0.00	0.00	295,456.68	0.00
		EBOTRANS	12500100100		0.00	0.00	0.00	0.00	0.00	198,615,542.75
		Ebonyi State Council on Procurement	11101000100		0.00	0.00	0.00	0.00	0.00	120,000,000.00
		Ebonyi State Fertilizer Blending Company	21511000100		84,880,274.55	0.00	0.00	0.00	84,880,274.55	50,650,000.00
		Sub -Total Sales			104,786,021.95	0.00	0.00	0.00	104,786,021.95	377,339,192.75
		EARNINGS GENERAL	120207							
		Ministry of Works and Transport	45100100100		2,688,370.04	1,289,078,900.00	1,289,078,900.00	0.00	(1,286,390,529.96)	4,590,000.00
		Ebonyi State Internal Revenue Services	21511000200		0.00	0.00	0.00	0.00	0.00	40,006,329.48
		Office of the Head of Service	12500100100		6,333,400.00	278,908,000.00	278,908,000.00	0.00	(272,574,600.00)	12,637,793.00
		Ministry of Market and Park Development	22905300100		0.00	3,434,164,700.00	3,434,164,700.00	0.00	(3,434,164,700.00)	1,995,929,705.00
		Ministry of Finance and Economic Development	22000100100		0.00	2,189,070,000.00	2,189,070,000.00	0.00	(2,189,070,000.00)	0.00
		Ministry of Lands and Survey	22200100100		0.00	0.00	0.00	0.00	0.00	65,800,000.00
		NEWMAP	21510300100		0.00	0.00	0.00	0.00	0.00	76,600,034.96
		Ministry of Agriculture and Natural Resources	21500100100		0.00	0.00	0.00	0.00	0.00	448.00
		Ebony State College of Nursing and Midwifery Uburu	52110400100		0.00	200,000,000.00		200,000,000.00	(200,000,000.00)	0.00
		Ebonyi State College of Education, Ikwo	57701900100		0.00	10,000,000.00		10,000,000.00	(10,000,000.00)	0.00
		School of Health Technology, Ngbo	52110600100		0.00	19,000,000.00		19,000,000.00	(19,000,000.00)	0.00
		Sub-Total Earnings			9,021,770.04	7,420,221,600.00	7,191,221,600.00	229,000,000.00	(7,411,199,829.96)	2,195,564,310.44
		RENT - GENERAL	120208							
		Ministry of Capital City Development	53900100100		16,170,361.50	19,234,788.00	19,234,788.00	0.00	(3,064,426.50)	0.00
		Ministry of Commerce and Industry	22200100100		4,877,131.13	21,109,000.00	21,109,000.00	0.00	(16,231,868.87)	352,000.00
		Ministry of Works and Transport	23600100100		3,451,421.74	32,897,600.00	32,897,600.00	0.00	(29,446,178.26)	0.00
		Ministry of Culture and Touisom	26000100100		696,093.72	12,890,000.00	12,890,000.00	0.00	(12,193,906.28)	0.00
		Ministry of Youths and Sports	25200100100		0.00	0.00	0.00		0.00	1,405,000.00
		Ministry of Lands and Survey	51300100100		266,528,851.05	89,509,012.00	45,509,012.00	44,000,000.00	177,019,839.05	354,082,586.38
		Ministry of Market and Park Development	12500100100		977,847,375.64	80,000,000.00	80,000,000.00	0.00	897,847,375.64	0.00
		Ministry of Culture and Touisom	26900100100		0.00	6,190,000.00	6,190,000.00	0.00	(6,190,000.00)	420,000.00
		Ministry of Housing and Urban Development	25300100100		1,365,775.67	0.00	0.00	0.00	1,365,775.67	4,336,812.84
		Sub-Total Rent			1,270,937,010.45	261,830,400.00	217,830,400.00	44,000,000.00	1,009,106,610.45	360,596,399.22

		Grand Total Non-Tax Revenue			5,214,682,301.79	18,926,315,215.37	11,269,394,270.00	7,656,920,945.37	(13,711,632,913.58)	5,962,582,680.68
4		Investment Income -General	120211							
		Dividends- Ministry of Finance & Economic Dev.	22000100100		0.00	0.00	0.00	0.00	0.00	62,524,329.81
		Dividends- Ebonyi State Investment and Property Company	22001200100		22,986,636.23	0.00	0.00	0.00	22,986,636.23	34,306,569.68
		Total Investment Income			22,986,636.23	0.00	0.00	0.00	22,986,636.23	96,830,899.49
5		Other Revenues								
		REIMBURSEMENT - GENERAL	140701							
		Reimbursement	22000700100							
		Office of the Accountant General	22000800200		157,145,052.85	581,400,000.00	581,400,000.00	0.00	(424,254,947.15)	487,434,199.35
		Ebonyi State Internal Revenue Services			262,508,067.02	500,000,000.00	500,000,000.00		(237,491,932.98)	0.00
		Sub Total			419,653,119.87	1,081,400,000.00	1,081,400,000.00	0.00	(661,746,880.13)	487,434,199.35
		Other Independent Revenue								
		Other Independent Revenue	45100100100		0.00	267,580,000.00	267,580,000.00	0.00	(267,580,000.00)	0.00
		High Court	52110300300		0.00	176,900,000.00	176,900,000.00	0.00	(176,900,000.00)	0.00
		Ministry of Solid Minerals	12500100100		3,693,208.50	0.00		0.00	3,693,208.50	0.00
		Office of the Head of Service	32605100100		0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Accountant General	21500100100		260,000.00	704,308,340.00	704,308,340.00	0.00	(704,048,340.00)	0.00
		Sub Total			3,953,208.50	1,148,788,340.00	1,148,788,340.00	0.00	(1,144,835,131.50)	0.00
		Grand Total Other Revenue			423,606,328.37	2,230,188,340.00	2,230,188,340.00	0.00	(1,806,582,011.63)	487,434,199.35
6		Aid and Grants	130101-130204							
		TETFUND Grant	13020105	6.1		1,700,000,000.00	1,700,000,000.00	0.00	(1,700,000,000.00)	0.00
		Aid and Grants	13020203		0.00	0.00	0.00	0.00	0.00	
		SFTAS	13020202		0.00				0.00	4,160,697,800.00
		Infrastructural Support	13020108		32,000,000,000.00	24,000,000,000.00	10,000,000,000.00	14,000,000,000.00	8,000,000,000.00	21,000,000,000.00
		UBEC Grants	13020108		0.00	5,600,000,000.00	5,600,000,000.00	0.00	(5,600,000,000.00)	1,663,441,345.86
		Sure-P	13020108		0.00	0.00	0.00	0.00	0.00	7,981,181,338.20
		NG Cares	14030201		6,255,864,530.97	7,300,000,000.00	3,000,000,000.00	4,300,000,000.00	(1,044,135,469.03)	666,898,842.19
		Health Insurance	14030201		495,640,033.00	500,000,000.00	500,000,000.00	0.00	(4,359,967.00)	0.00
		World Bank Impact Programme			0.00	3,200,000,000.00	3,000,000,000.00	200,000,000.00	(3,200,000,000.00)	0.00
		BESDA	13020105		0.00	0.00	0.00	0.00	0.00	2,161,460,272.89
		TPD	13020105		0.00	0.00	0.00	0.00	0.00	146,324,700.00
		Special Education	13020105		0.00	0.00	0.00	0.00	0.00	1,000,000.00
		WB LPRES	14030201		0.00	4,400,000,000.00	3,000,000,000.00	1,400,000,000.00	(4,400,000,000.00)	0.00
		Bank Recoveries From Obsolete Programme	140701		0.00	6,000,000,000.00	6,000,000,000.00		(6,000,000,000.00)	0.00
		Recoveries From Ebonyi Fertilizers Company	14030201		0.00	500,000,000.00	500,000,000.00	0.00	(500,000,000.00)	0.00
		IFAD	140701		0.00	100,000,000.00	100,000,000.00		(100,000,000.00)	821,604,726.00
		Palliative Fund	13020202		0.00	2,507,000,000.00	2,507,000,000.00		(2,507,000,000.00)	2,000,000,000.00
		EB-RAMMP Credit	14030201		0.00	7,900,000,000.00	3,000,000,000.00	4,900,000,000.00	(7,900,000,000.00)	411,677,850.93
		Goods and Valuable Considerations			3,636,143,697.82	3,000,000,000.00	3,000,000,000.00		636,143,697.82	
		Signature Bonus			68,395,491,620.56	77,100,000,000.00	10,500,000,000.00	66,600,000,000.00	(8,704,508,379.44)	
		Flood Interventions			3,000,000,000.00	1,921,000,000.00	1,000,000,000.00	921,000,000.00	1,079,000,000.00	
		Primary Health Care Development Agency			316,668,775.95	1,100,000,000.00	1,100,000,000.00		(783,331,224.05)	
		SABER Grants	13020202		0.00	7,862,435,031.74	3,000,000,000.00	4,862,435,031.74	(7,862,435,031.74)	0.00

		Total			114,099,808,658.30	154,690,435,031.74	57,507,000,000.00	97,183,435,031.74	(40,590,626,373.44)	41,014,286,876.07
6.1		TETFUND Grant								
		Ebonyi State University	51702100100		0.00	1,200,000,000.00	1,200,000,000.00	0.00	(1,200,000,000.00)	1,778,667,032.16
		Ebonyi State College of Education	51701900100		0.00	500,000,000.00	500,000,000.00	0.00	(500,000,000.00)	0.00
		Total			0.00	1,700,000,000.00	1,700,000,000.00	0.00	(1,700,000,000.00)	1,778,667,032.16
7		Transfer from other Government Entities								
		Local Government		7.1	14,753,393.95	200,000,000.00	200,000,000.00	0.00	(185,246,606.05)	301,405,399.61
		Total - Transfer from other Government Entities			14,753,393.95	200,000,000.00	200,000,000.00	0.00	(185,246,606.05)	301,405,399.61
7.1		Transfer from Other Government Entities								
		Police Reform Contribution			14,753,393.95	200,000,000.00	200,000,000.00	0.00	(185,246,606.05)	147,597,247.06
		Salary Bailout Loan Contribution			0.00	0.00	0.00	0.00	0.00	153,808,152.55
		Total			14,753,393.95	200,000,000.00	200,000,000.00	0.00	(185,246,606.05)	301,405,399.61
7b		Transfer from Other Government Entities								
		Police Reform Contribution			26,190,206.99	0.00	0.00	0.00	26,190,206.99	147,597,247.06
		Salary Bailout Loan Contribution			0.00	0.00	0.00	0.00	0.00	153,808,152.55
		Total			26,190,206.99	0.00	0.00	0.00	26,190,206.99	301,405,399.61
7c		Tax, Non Tax and Other Revenue Reported in the Cash Flow Statement.			Opening 1/1/2024	Reported in the Statement of Performance	Accrued	Cashflow		
					₦	₦	₦	₦		
	7ci	Tax Revenue			0.00	9,569,378,094.35	0.00	9,569,378,094.35		
	7cii	Non Tax Revenue			0.00	5,214,682,301.79	0.00	5,214,682,301.79		
	7ciii	Investment Income			0.00	22,986,636.23	0.00	22,986,636.23		
	7civ	Other Revenues			0.00	423,606,328.37	0.00	423,606,328.37		
	7cv	Aid & Grants			0.00	114,099,808,658.30	0.00	114,099,808,658.30		
		Total			0.00	129,330,462,019.03	0.00	129,330,462,019.03		
8		Salaries and Wages by Sector			ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
8.1		Personnel Cost Transfer to Statement of Cash Flow								
		Administrative Sector	1	2A	3,329,592,593.34	4,320,571,900.00	3,123,921,900.00	1,196,650,000.00	990,979,306.66	2,905,269,775.26
		Economic Sector	2	2B	3,034,717,512.15	3,403,572,177.52	3,121,572,177.52	282,000,000.00	368,854,665.37	1,162,855,147.80
		Law and Justice Sector	3	2C	909,477,628.75	1,348,865,007.00	1,332,865,007.00	16,000,000.00	439,387,378.25	774,024,329.42
		Regional Sector	4	2D	35,860,803.50	41,900,000.00	38,300,000.00	3,600,000.00	6,039,196.50	22,961,963.26
		Social Sector	5	2E	10,204,342,148.29	16,841,722,000.00	16,156,922,000.00	684,800,000.00	6,637,379,851.71	7,686,661,337.92
		Total Transfer to Statement of Cash Flow			17,513,990,686.03	25,956,631,084.52	23,773,581,084.52	2,183,050,000.00	8,442,640,398.49	12,551,772,553.66
8.2		Personnel Cost Transfer to Statement of Fin. Performance								
		Closing Balance			0.00	0.00		0.00	0.00	0.00

		Statement of Cash Flow		8.1	17,513,990,686.03	25,956,631,084.52	23,773,581,084.52	2,183,050,000.00	8,442,640,398.49	12,551,772,553.66
		Opening Balance			0.00	0.00	0.00	0.00	0.00	
		Total Transfer to Statement of Fin. Performance			17,513,990,686.03	25,956,631,084.52	23,773,581,084.52	2,183,050,000.00	8,442,640,398.49	12,551,772,553.66
			NCOA CODES	REF. NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
					₪	₪	₪	₪	₪	₪
9		Social Benefits	2201							
9.1		Social Benefits Transfer to Statement of Cash Flow		3						
		Pension	22010102		2,325,263,042.58	2,325,263,042.58	2,325,263,042.58	0.00	0.00	2,373,693,305.68
		Gratuity	22010101		1,951,384,737.77	1,951,384,737.77	1,951,384,737.77	0.00	0.00	4,091,200,456.00
		Serverance Allowances	22010104		0.00	0.00	0.00	0.00	0.00	186,116,735.88
		Total Transfer to Statement of Cash Flow			4,276,647,780.35	4,276,647,780.35	4,276,647,780.35	0.00	0.00	6,651,010,497.56
9.2		Social Benefits Transfer to Statement of Fin Performance								
		Pension and Gratuity	2201		3,135,572,137.19	4,265,997,821.90	4,265,997,821.90	0.00	1,130,425,684.71	3,992,119,289.20
		Total Transfer to Statement of Fin Performance			3,135,572,137.19	4,265,997,821.90	4,265,997,821.90	0.00	1,130,425,684.71	3,992,119,289.20
			NCOA CODES	REF. NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
10		Overhead Costs	2202							
10.1		Overhead Costs By Economic Classifications								
		Traveling and Transports - General	220201	4A	1,719,786,125.28	3,853,450,500.00	3,545,674,000.00	307,776,500.00	2,132,664,374.72	1,376,788,805.76
		Utilities - General	220202	4B	15,369,666.67	149,160,000.00	149,150,000.00	10,000.00	133,790,333.33	21,130,100.00
		Material and Supplies - General	220203	4C	195,593,624.00	595,619,550.00	539,415,000.00	56,204,550.00	400,025,926.00	227,974,703.34
		Maintenance Services - General	220204	4D	832,166,660.36	1,491,734,910.00	1,430,700,000.00	61,034,910.00	659,568,249.64	681,211,275.47
		Traianing and Capacity Building - General	220205	4E	7,690,000.00	358,980,000.00	295,430,000.00	63,550,000.00	351,290,000.00	110,481,732.67
		Security and Safety Services - General	220206	4F	8,122,114,842.00	10,396,004,450.00	7,349,140,000.00	3,046,864,450.00	2,273,889,608.00	6,077,405,303.00
		Consulting and Professional Services - General	220207	4G	341,574,199.22	542,572,574.22	432,145,000.00	110,427,574.22	200,998,375.00	452,560,418.47
		Fuelling and Lubricants - General	220208	4H	522,771,893.26	1,906,362,225.86	936,450,000.00	969,912,225.86	1,383,590,332.60	470,441,572.50
		Finance Charges - General	220209	4I	152,941.04	13,307,000.00	13,307,000.00	0.00	13,149,058.96	118,448.86
		Other Overheads Costs	220210	4J	20,959,547,000.29	23,851,394,390.00	14,301,824,000.00	9,549,570,390.00	2,891,532,389.71	18,565,396,932.89
		Total			32,716,766,952.12	43,158,585,600.08	28,993,235,000.00	14,165,350,600.08	10,440,498,647.96	27,983,509,292.96
	4J	Other Overhead Cost								
		Refreshment and Meals	22021001	J.1	241,573,682.70	313,231,000.00	311,601,000.00	1,630,000.00	71,507,317.30	217,897,615.00
		Publicity and Advertisement	22021003	J.2	151,882,123.78	629,390,000.00	629,390,000.00	0.00	477,357,876.22	461,812,792.55
		Medical Expenses	22021004	J.3	173,569,800.00	337,600,000.00	337,600,000.00	0.00	164,030,200.00	152,984,351.00
		Postage and Courier Services	22021006	J.4	239,800.00	43,345,000.00	43,345,000.00	0.00	43,090,200.00	244,000.00
		Welfare Packages	22021007	J.5	9,639,428,492.81	10,823,325,900.00	6,038,090,000.00	4,785,235,900.00	1,183,897,407.19	10,674,350,373.65

		Donations	22021022	J.6	9,677,346,901.00	9,854,183,200.00	5,333,850,000.00	4,520,333,200.00	176,836,299.00	6,521,222,085.69
		Honorarium and Sitting Allowances	22021002	J.7	41,960,000.00	89,800,000.00	89,800,000.00	0.00	47,840,000.00	10,262,600.00
		Sporting Activities	22021009	J.8	550,000.00	4,300,000.00	4,300,000.00	0.00	3,750,000.00	423,000.00
		Annual Budget Expenses and Administration	22021014	J.9	6,124,000.00	26,225,500.00	25,860,000.00	365,500.00	20,101,500.00	4,169,600.00
		Seminars and Conferences	22021024	J.10	18,966,000.00	68,860,000.00	68,860,000.00	0.00	49,894,000.00	8,177,500.00
		Common Services	22021026	J.11	19,735,000.00	28,050,000.00	28,050,000.00	0.00	8,315,000.00	76,757,000.00
		Government House Upkeep	22021056	J.12	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	25,533,000.00
		Recruitment and Appointment	22021011	J.13	0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00	9,465,840.00
		Special Day Celebrations	22021021	J.14	3,465,900.00	23,700,000.00	23,700,000.00	0.00	20,234,100.00	2,063,500.00
		Anti-Corruption Programme	22021017	J.15	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Committee and Manangement Expenses	22021034	J.16	681,970,000.00	827,100,000.00	827,100,000.00	0.00	145,130,000.00	334,373,675.00
		Non Accident Bonus	22021054	J.17	0.00	2,994,000.00	2,994,000.00	0.00	2,994,000.00	0.00
		Subscription to Professional Bodies	22021008	J.18	25,000,000.00	57,200,000.00	32,200,000.00	25,000,000.00	32,200,000.00	1,260,000.00
		Descipline and Appointment	22021012	J.19	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Promotion	22021013	J.20	15,590,000.00	16,810,000.00	2,780,000.00	14,030,000.00	1,220,000.00	0.00
		Civil Service Examination	22021023	J.21	61,300.00	104,000.00	104,000.00	0.00	42,700.00	0.00
		SERVICON Expenses	22021016	J.22	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		JUPEB Programme Maintenance	22021030	J.23	0.00	14,500,000.00	14,500,000.00	0.00	14,500,000.00	0.00
		Official Hospitality	22021032	J.24	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
		Hotel Accomodation	22021033	J.25	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	1,400,000.00
		Nursery and Primary School	22021036	J.26	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
		Re-Accreditation Expenses	22021040	J.27	27,000,000.00	200,400,000.00	21,000,000.00	179,400,000.00	173,400,000.00	18,000,000.00
		Examination Expenses	22021053	J.28	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
		Staff Secondary School	22021055	J.29	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
		Crech		J.30	2,300,000.00	2,000,000.00	2,000,000.00	0.00	(300,000.00)	0.00
		Gender Program		J.31	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Students Union Government		J.32	0.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00
		Grants and Contributions	2204	J.33	232,784,000.00	239,275,790.00	215,700,000.00	23,575,790.00	6,491,790.00	0.00
		Direct Teaching and Laboratory Cost	22021010	J.34	0.00	5,200,000.00	5,200,000.00	0.00	5,200,000.00	0.00
		Foreign Scholarship Scheme		J.35	0.00	0.00	0.00	0.00	0.00	45,000,000.00
		Total			20,959,547,000.29	23,851,394,390.00	14,301,824,000.00	9,549,570,390.00	2,891,532,389.71	18,565,396,932.89
10.2		Overhead Cost Reported in the Cash Flow		Prepayment	Performance	Accrued	Cashflow	2023		
				₦	₦	₦	₦	₦		
		Traveling and Transports - General	220201	-	1,719,786,125.28	136,282,000.00	1,583,504,125.28			
		Utilities - General	220202	-	15,369,666.67	0.00	15,369,666.67			
		Material and Supplies - General	220203	-	195,593,624.00	0.00	195,593,624.00			
		Maintenance Services - General	220204	-	832,166,660.36	0.00	832,166,660.36			
		Traianing and Capacity Building - General	220205	-	7,690,000.00	0.00	7,690,000.00			
		Security and Safety Services - General	220206	-	8,122,114,842.00	0.00	8,122,114,842.00			
		Consulting and Professional Services - General	220207	-	341,574,199.22	0.00	341,574,199.22			
		Fuelling and Lubricants - General	220208	-	522,771,893.26	0.00	522,771,893.26			
		Finance Charges - General	220209	-	152,941.04	0.00	152,941.04			
		Other Overheads Costs	220210	-	20,959,547,000.29	0.00	20,959,547,000.29			
		Total		-	32,716,766,952.12	136,282,000.00	32,580,484,952.12			

					ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
10.2		Overhead Costs By Sector	2202	4.2						
		Administrative Sector	1	4A	31,446,058,474.90	37,006,950,600.00	24,466,850,000.00	12,540,100,600.00	5,560,892,125.10	27,097,934,497.21
		Economic Sector	2	4B	357,072,984.50	1,150,436,255.14	644,340,000.00	506,096,255.14	793,363,270.64	257,345,414.42
		Law and Justice Sector	3	4C	356,371,791.72	895,500,000.00	797,500,000.00	98,000,000.00	539,128,208.28	482,160,381.33
		Regional Sector	4	4D	5,845,000.00	8,210,000.00	7,810,000.00	400,000.00	2,365,000.00	4,993,000.00
		Social Sector	5	4E	551,418,701.00	4,680,510,000.00	4,367,100,000.00	313,410,000.00	4,129,091,299.00	140,576,000.00
		Total			32,716,766,952.12	43,741,606,855.14	30,283,600,000.00	13,458,006,855.14	11,024,839,903.02	27,983,009,292.96
			NCOA CODES	REF. NOTES	2024	2023				
11		Depreciation Charges								
		Building	320101		5,557,742,056.69	5,213,160,050.24				
		Infrastructure - Water	320102		1,318,620,440.04	1,243,665,673.78				
		Infrastructure - Others	320103		14,580,830,395.25	12,240,617,963.46				
		Plant and Machinery	320104		3,152,298,637.95	2,405,078,620.70				
		Furniture and Fittings	320105		1,754,173,773.80	1,461,379,876.91				
		Motor Vehicle	320106		9,757,524,246.61	6,319,551,595.90				
		Office and Other Equipment	320107		11,306,833,986.93	6,737,867,442.47				
		IT Equipment	320108		777,263,340.57	416,572,594.32				
		Investment Property	320109		61,684,907.76	61,684,907.76				
		Aircraft	320110		3,496,333,750.00	0.00				
		Total			51,763,305,535.60	36,099,578,725.54				
12		Amortization Charges								
		Intangible Assets			4,695,885,116.14	897,937,334.50				
		Biological Assets			196,991,330.51	98,897,750.51				
		Total			4,892,876,446.64	996,835,085.01				
			NCOA CODES	REF. NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
13		Public Debt Charges	2206							
		Internal and External Loans	22060301	6	3,101,690,906.94	5,487,876,174.35	3,101,690,906.94	2,386,185,267.41	2,386,185,267.41	4,715,867,608.40
		Total Public Debt Charges			3,101,690,906.94	5,487,876,174.35	3,101,690,906.94	2,386,185,267.41	2,386,185,267.41	4,715,867,608.40
14		Exchange Rate Loss for the year 2024								
		Exchange Rate Loss B/w July and December, 2024			(224,388,259.37)	0.00	0.00	0.00	224,388,259.37	104,067,092.17
		Exchange Rate Loss B/w January and June, 2024			(1,268,574,116.03)	0.00	0.00	0.00	1,268,574,116.03	0.00
		Total			(1,492,962,375.40)	-	-	-	1,492,962,375.40	104,067,092.17
15		Gain on Debt Swaps								
		Budget Support Facility			17,208,462,392.59	0.00	0.00	0.00	17,208,462,392.59	0.00
		Salary Bailout			3,388,559,141.40	0.00	0.00	0.00	3,388,559,141.40	0.00
		Excess Crude Accounts			8,408,249,805.21	0.00	0.00	0.00	8,408,249,805.21	0.00

		Bridging Finance Loan			18,225,336,103.88	0.00	0.00	0.00	18,225,336,103.88	0.00
		Total			47,230,607,443.08	0.00	0.00	0.00	47,230,607,443.08	0.00
					2024	2023				
16		Cash and Cash Equivalents								
		Ministry Of Capital City Development	43700100100		(12,227.58)	4,621,137.38				
		AGENCY FOR MASS LIT.	51701000100		731.67	112.72				
		COUNCIL FOR ARTS & CULTURE	23600400100		798.95	1,875.20				
		CIVIL SERVICE COMMISSION	14700100100		572.51	197,431.07				
		Ebonyi State Rural Electrification Board	23100200100		854.25					
		Ministry of Inter-Party Affairs	17500100100		482.86					
		Ministry of Special Duties	17000100100		288.75					
		College of Nursing Uburu	52110400100		34,270,825.64	0.00				
		CUSTOMARY COURT OF APPEAL	31805200100		10,407.94	815.74				
		OFFICE OF THE DEPUTY GOVERNOR	11101600100		6,914.73	150.00				
		EB - CSDA	11118400100		138,927,127.28	192,374,307.13				
		EBS Agric, Land Development Authority	21510300100		499,907.94					
		EBONYI STATE FERTILIZER COMPANY LTD	11021000300		202,477,534.70	358.68				
		EBADEP	11101500100		101,000.77	0.00				
		EBBC	11101700100		3,754,737.45	2,260,900.08				
		Ebonyi Invest. & Property Co.	12300200100		12,543,026.68	23,915,833.24				
		EBONYI STATE AUDIT	11101400100		831.18	309.43				
		EBONYI STATE BOARD OF INTERNAL REVENUE	1400100200		27,256,627.64	0.00				
		EBS L-PRES	21500100100		382,563,873.74	0.00				
		EBS Aeronatic & Aerospace University	57702100300		153,840.00	0.00				
		EBONYI STATE COLLEGE OF EDUCATION	11100100200		234,671,420.31	1,747,522.23				
		EBONYI STATE HEALTH INSURANCE	1102100400		64,836,344.18	24,206,175.92				
		EBONYI STATE IND. ELECTORAL COMMISSION	12300300100		43,260.09	0.00				
		EBONYI STATE JUDICIAL SERVICE COMMISSION	11200300100		1,501,136.00	553,425.28				
		Ministry of Skills & Job Creation	27800100100		327.91					
		Newmap	14800100100		0.00	279,432,712.00				
		EBONYI STATE SPORTS COUNCIL	12305500100		1,248.70	(25.59)				
		EBONYI STATE UNIVERSITY	12301300100		675,400,733.53	672,915,270.45				
		Ebonyi State University of ICT	57702100400		25,159,921.43	0.00				
		EBOTRANS	11102100200		31,351,693.94	4,488,608.92				
		EBROMA	11102100200		0.00	932.70				
		EBS HOUSE ASSEMBLY	11102100100		58,996.06	93,060.05				
		Ebonyi State Vocational College	11102100100		0.00	0.00				
		EBSEMA	14700100200		0.00	1,450.87				
		EXAMINATION DEVELOPMENT CENTER	11100700100		513.51	12,109.81				
		FADAMA III	11102000100		52,333,089.88	55,759,165.00				
		FISCAL RESPONSIBILITY	12300100100		9,054.65	100,314.77				

	GOVERNMENT PRINTING PRESS	11100400100		240.56	1,664.31				
	Ministry of Business Dev.	11100300100		11,812.72	0.00				
	High Court of Justice	14000100200		1,857,175.22	2,865.72				
	HOSPITAL MANAGEMENT BOARD	14000100100		1,793,326.19	335.25				
	HOUSE OF ASSEMBLY SERVICE COMMISSION	14000300100		4,745.45	424,129.72				
	Ministry of Market Dev.	11100100100		434.26	8,341.29				
	LIASON OFFICE ABUJA	12500100100		0.00	25,758.40				
	LIASON OFFICE LAGOS	11101300100		323.40	0.00				
	LIBRARY BOARD	11103400100		600,451.87	61,354.95				
	LOCAL GOVERNMENT SERVICE COMMISSION	11102000200		10,972.27	0.00				
	MIN. OF AGRICULTURE & NATURAL RESOURCES	14700100100		879,938.48	2,809.57				
	MINISTRY OF COMMERCE & INDUSTRY	11101000100		0.00	46,554,639.13				
	EBS Revenue Appeal Comm.	22000800200		50.00	0.00				
	Ministry of Human Capital Development and Monitoring	11100800100		743.82	75,428,778.41				
	MINISTRY OF EDUCATION	1118500100		1,275.45	9,642.50				
	MINISTRY OF ENVIRONMENT EBS	11102100300		14,468.80	6,229.13				
	MINISTRY OF FINANCE & ECO.,DEV.	11101600100		1,028.33	2,984.60				
	MINISTRY OF GRANTS AND DONOR AGENCIES	1102100300		4,177.75	0.00				
	MINISTRY OF HEALTH	11101500100		4,198.46	5,662.00				
	MINISTRY OF HOUSING & URBAN	11101700100		313,469,455.22	319,917.42				
	MINISTRY OF INFORMATION	12300200100		4,414.76	100.00				
	MINISTRY OF INFRASTRUCTURE	11101400100		90,525,603.61	103,431,549.98				
	Ministry of Internal Security	1400100200		12,257,456.67	1,000,499.53				
	MINISTRY OF JUSTICE	11100100200		16,687,385.93	23,456.43				
	MINISTRY OF LANDS & SURVEY	1102100400		1,041,745,864.31	4,591.37				
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	12300300100		56.71	288.50				
	MINISTRY OF POWER AND ENERGY	11200300100		26,097.90	25,400.00				
	Ebonyi State Market Dev. Board	26900200100		84,242.84	0.00				
	Ebonyi State Public Complain Anti Corruption	14500100100		794,072.50	0.00				
	Ministry of Project Monitoring & Evaluation	11200400100		20,043.29	44,215.79				
	MINISTRY OF SOLID MINERAL	14800100100		0.00	256,093.29				
	Ministry of Special Projects	12305500100		1,837,225.02	0.00				
	MINISTRY OF WATER RESOURCES	11104500100		447.99	50.00				
	Ministry of Rural Development	57900100100		1,039.38	0.00				
	MINISTRY OF WOMEN AFFAIRS	12301300100		1,438.74	2,395.98				
	MINISTRY OF WORKS & TRANSPORT	11102100200		380,520,802.17	227,876.19				
	MINISTRY OF YOUTH AND SPORTS	11102100200		77,768,328.20	0.00				
	Ministry of Information & Comm. Tech.	12800100100		100.79	0.00				
	Ministry of Trade and Investment	11102100100		3,165.96	70.34				
	Ministry of Culture and Tourism	11102100100		109,611.40	5,018,123.86				

		NEWSPAPERS & PUBLISHING CO	14700100200		0.00	458.79			
		OFFICE OF THE ACCOUNTANT GENERAL	11102000100		22,592,812,225.13	9,341,096,412.44			
		OFFICE OF THE EXECUTIVE GOVERNOR	11100700100		546,605,752.67	346,649,675.95			
		OFFICE OF THE HEAD OF SERVICE	11102000100		31,497.02	4,470.30			
		Primary Health Care Dev. Agency	11100400100		532.13	395,525,914.93			
		SDG	11100300100		5,907.25	0.00			
		EB-IFAD	14000100200		144,043,822.69	200,194,558.22			
		Ministry of Tertiary Education	57700100100		1,311.74	0.00			
		SCHOLARSHIP BOARD	14000100100		1,158.91	0.00			
		SCHOOL OF HEALTH EZZAMGBO	14000300100		829.50	0.00			
		SECONDARY EDUCATION BOARD	11100100100		1,298.11	(400.00)			
		Office of the Secretary to the State Govt.	12500100100		702,300,522.69	607.99			
		State Council on Public Procurement	11101300100		0.00	3,149.76			
		SUBEB	51700300100		0.00	2,572,460,876.20			
		Office of the Suveyor General	11102000200		0.00	653.24			
		WOMEN DEVELOPEMENT CENTRE	14700100100		1,190,196.72	24,244.67			
		EBS MSME DEV. Agency	22200500100		49,493,451.80	150,325,946.66			
		Auditor General for Local Government	14000200100		5,613,305.44	3,281,907.53			
		Ebonyi State Pipe Production Company	22200200100		18,149.51	(7,782.14)			
		IMPACT	14700100100		6,986,342,400.79	36,757,444.98			
		Ministry of Border Peace & Conflict	18000100100		3,934.75	0.00			
		Ministry of Budget, Planning, Research and Monitoring	23800100100		27,288.93	4,747.93			
		Ministry of Aviation	23000100100		9,166.69	535.79			
		Ebonyi State Government RAAMP	14700100100		0.00	182,892,381.21			
		EBRUWASSA	25210300100		11,956.89	6,202.83			
		TOTAL CASH HELD BY MDAs (A)			34,857,482,823.07	14,724,795,784.02			
		SUB-TREASURY ABAKALIKI			1,732,316,088.47	491,769,184.24			
		Sub Total Cash Held by Treasuries (B)			1,732,316,088.47	491,769,184.24			
		Grand Total Cash and Cash Equivalent(A+B+C)			36,589,798,911.54	15,216,564,968.26			
17		Receivables							
		Statutory Allocations	11010101		1,972,648,030.47	2,043,692,645.18			
		Value Added Tax	11010201		5,937,834,456.89	4,498,895,846.02			
		Exchange rate gain	11010303		2,190,125,801.81	1,614,694,280.19			
		Ecological Fund	11010304		54,071,487.71	100,733,474.84			
		Electronic Money Transfer Levy	11010305		308,801,458.52	183,985,403.75			
		Police Reform Accounts			0.00	11,436,813.04			
		Total			10,463,481,235.40	8,453,438,463.02			
18		Investments							
18.1		Local Investment							
		Local Investments: Quoted Companies		14	1,245,422,261.29	438,631,624.94			
		Sub Total			1,245,422,261.29	438,631,624.94			

18.2	Foreign Investments								
	Foreign Investment Quoted			0.00	0.00				
	Foreign Investment Non Quoted			0.00	0.00				
	Sub Total			0.00	0.00				
	Total Investments			1,245,422,261.29	438,631,624.94				

19	Property, Plants and Equipments													
	Descriptions			Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Constructions	IT Equipments	Aircraft	Total
				320101	320102	320103	320104	320105	320106	320107		320108		
				₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	COST:													
	BALANCE B/FORWARD			173,772,001,674.62	24,873,313,475.51	244,812,359,269.12	16,033,857,471.36	6,089,082,820.47	31,597,757,979.49	24,063,812,294.55	12,680,285,447.16	1,388,575,314.39	0.00	535,311,045,746.67
	RECLASSIFICATION DURING THE YEAR													
	ADDITIONS DURING THE YEAR		8	11,486,066,881.58	1,499,095,325.30	46,804,248,635.79	4,981,466,781.65	1,219,974,570.38	17,189,863,253.55	16,317,737,658.78	27,730,546,457.77	1,202,302,487.50	69,926,675,000.00	198,357,977,052.29
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	BALANCE C/FORWARD			185,258,068,556.20	26,372,408,800.81	291,616,607,904.91	21,015,324,253.01	7,309,057,390.85	48,787,621,233.04	40,381,549,953.33	40,410,831,904.93	2,590,877,801.89	69,926,675,000.00	733,669,022,798.96
	ACCUMULATED DEPRECIATION:													
	BALANCE B/FORWARD			22,508,494,484.62	6,980,323,492.34	58,756,038,518.90	12,634,082,606.88	4,743,415,852.32	14,623,054,608.00	19,866,333,129.55	0.00	1,380,743,321.44	0.00	141,492,486,014.06
	ADDITIONS DURING THE YEAR			5,557,742,056.69	1,318,620,440.04	14,580,830,395.25	3,152,298,637.95	1,754,173,773.80	9,757,524,246.61	11,306,833,986.93	0.00	777,263,340.57	3,496,333,750.00	51,701,620,627.83
	DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	BALANCE C/FORWARD			28,066,236,541.30	8,298,943,932.38	73,336,868,914.15	15,786,381,244.83	6,497,589,626.13	24,380,578,854.61	31,173,167,116.49	0.00	2,158,006,662.00	3,496,333,750.00	193,194,106,641.89
	CARRYING AMOUNT:													
	AS AT 31/12/2024			157,191,832,014.90	18,073,464,868.43	218,279,738,990.76	5,228,943,008.18	811,467,764.72	24,407,042,378.43	9,208,382,836.84	40,410,831,904.93	432,871,139.89	66,430,341,250.00	540,474,916,157.07
	AS AT 31/12/2023			151,263,507,190.00	17,892,989,983.17	186,056,320,750.22	3,399,774,864.48	1,345,666,968.15	16,974,703,371.49	4,197,479,165.00	12,680,285,447.16	7,831,992.95	0.00	393,818,559,732.62

Infrastructure - Water assets include boreholes,dams water pipes and other assets that are tied to water projects.

Infrastructure- Others assets include road networks, electrifications and bridges.

Assets grouped Under Constructions were ongoing construction projects in the state for which substantial amount of money has been paid.

These assets were not depreciated in accordance with IPSAS 17.

The asset reclassified during the year from Under Construction are those qualifying assets whose construction started from the previous period which was earlier included in asset under construction.

However, since the asset was not completed until this latter date, it becomes pertinent to reclassify such qualifying asset from under construction to the respective class. these are summarized as follows:

19.1	Details of PP&E			2024	2023				
	Land and Building								
	Land and Building -office			133,613,057,212.66	124,591,188,103.00				
	Land and Building- Residential			15,719,183,201.49	26,672,319,087.00				
	Silos			0.00	0.00				
	Storage Facilities			7,859,591,600.74	0.00				
	Sub Total			157,191,832,014.90	151,263,507,190.00				
	Infrastructure Water								
	Water Distribution Network			16,266,118,381.59	10,805,157,063.32				
	Dams			1,807,346,486.84	7,087,832,919.85				
	Sub Total			18,073,464,868.43	17,892,989,983.17				
	Infrastructure Others								
	Roads and Bridges			141,881,830,343.99	91,664,699,358.75				
	Electricity Transmission Networks			21,827,973,899.08	34,503,035,580.45				
	Sewage and Drainage Networks			15,279,581,729.35	39,217,682,099.00				
	Airports			32,741,960,848.61	15,229,388,472.19				
	Stadium			6,548,392,169.72	4,946,537,005.75				
	Sub Total			218,279,738,990.76	185,561,342,516.14				
	Plants and Machinery								
	Earth Moving Equipment			3,712,549,535.81	1,127,279,709.27				
	Industrial Equipment			1,307,235,752.04	1,056,378,900.00				
	Power Plants			0.00	0.00				
	Power Generating Sets			209,157,720.33	1,216,116,255.21				
	Sub Total			5,228,943,008.18	3,399,774,864.48				
	Under Construction Assets								
	Roads and Bridges			34,349,207,119.19	9,276,890,321.00				
	Airports			0.00	3,403,395,126.16				
	Building			4,041,083,190.49	0.00				
	Electricity Transmission Networks			2,020,541,595.25	0.00				
	Sub Total			40,410,831,904.93	12,680,285,447.16				
	Furniture and Fittings								
	Furniture and Fittings - Office			730,320,988.25	939,041,155.11				
	Furniture and Fittings -Residentials			81,146,776.47	406,625,813.03				
	Sub Total			811,467,764.72	1,345,666,968.14				
	Motor Vehicles								
	Official Vehicles			23,918,901,530.86	16,974,703,371.49				
	Motorcycles			488,140,847.57	0.00				
	Sub Total			24,407,042,378.43	16,974,703,371.49				
	Office and Other Equipment								
	Photocopying Machines			4,143,772,276.58	60,457,800.00				
	Computers			4,604,191,418.42	2,794,235,756.97				
	Other Equipments			460,419,141.84	1,342,785,608.03				
	Sub Total			9,208,382,836.84	4,197,479,165.00				
	Aircraft								
	Aircraft			66,430,341,250.00	0.00				
	Sub Total			66,430,341,250.00	0.00				

		IT Equipment							
		Internet Facilities			432,871,139.89	7,831,992.95			
		Total			432,871,139.89	7,831,992.95			
		Grand Total PPE			540,474,916,157.07	393,323,581,498.53			
20		Investment Property							
					Building	Others	Total		
					N	N	N		
		COST:							
		BALANCE B/FORWARD			2,056,163,592.11	0.00	2,056,163,592.11		
		RECLASSIFICATION DURING THE YEAR			0.00	0.00	0.00		
		ADDITIONS DURING THE YEAR	9		0.00	0.00	0.00		
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00		
		BALANCE C/FORWARD			2,056,163,592.11	0.00	2,056,163,592.11		
		ACCUMULATED DEPRECIATION:							
		BALANCE B/FORWARD			113,264,675.85	0.00	113,264,675.85		
		ADDITIONS DURING THE YEAR			61,684,907.76	0.00	61,684,907.76		
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00		
		BALANCE C/FORWARD			174,949,583.62	0.00	174,949,583.62		
		CARRYING AMOUNT:							
		AS AT 31/12/2024			1,881,214,008.49	0.00	1,881,214,008.49		
		AS AT 31/12/2023			1,667,745,834.91	0.00	1,667,745,834.91		
21		Intangigible Assets							
					Research & Dev.	Computer Software	Patent Right	Others	Total
					₱	₱	₱	₱	
		COST:							
		BALANCE B/FORWARD			753,565,569.26	3,089,654.00	0.00	0.00	756,655,223.26
		ADDITIONS DURING THE YEAR	10		163,140,984.11	0.00	118,000,000.00	22,441,629,373.31	22,722,770,357.42
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	
		BALANCE C/FORWARD			916,706,553.37	3,089,654.00	118,000,000.00	22,441,629,373.31	23,479,425,580.68
		ACCUMULATED AMORTIZATION:							
		BALANCE B/FORWARD			82,754,083.42	897,654.00	0.00	0.00	83,651,737.42
		ADDITIONS DURING THE YEAR			183,341,310.67	617,930.80	23,600,000.00	4,488,325,874.66	4,695,885,116.14
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00
		BALANCE C/FORWARD			266,095,394.09	1,515,584.80	23,600,000.00	4,488,325,874.66	4,779,536,853.56
		CARRYING AMOUNT:							
		AS AT 31/12/2024			650,611,159.27	1,574,069.20	94,400,000.00	17,953,303,498.65	18,699,888,727.12
		AS AT 31/12/2023			520,098,371.98	1,574,069.20	0.00	2,986,425,159.40	3,508,097,600.58
		All the Intangible Assets are estimated to have 5 years useful life							

		Intangible Assets (Others) are intangible assets acquired by way of economic empowerments to Ebonyians which are measured to boost the Economy of Ebonyi State.							
22		Biological Assets							
					Floriculture	Others	Total		
		COST:							
		BALANCE B/FORWARD			494,488,752.54	0.00	494,488,752.54		
		ADDITIONS DURING THE YEAR	11		0.00	490,467,900.00	490,467,900.00		
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00		
		BALANCE C/FORWARD			494,488,752.54	490,467,900.00	984,956,652.54		
		ACCUMULATED AMORTIZATION:							
		BALANCE B/FORWARD			144,241,707.82	0.00	144,241,707.82		
		ADDITIONS DURING THE YEAR			98,897,750.51	98,093,580.00	196,991,330.51		
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00		
		BALANCE C/FORWARD			243,139,458.33	98,093,580.00	341,233,038.33		
		CARRYING AMOUNT:							
		AS AT 31/12/2024			251,349,294.21	392,374,320.00	643,723,614.21		
		AS AT 31/12/2023			251,349,294.21	4,292,800.00	255,642,094.21		
		The Biological Assets are expected to generate Economic benefit over 5 years.							
					2024	2023			
23		Payables							
		Interest on Loans	5		81,529,376.52	222,283,850.56			
		Gratuity			0.00	1,141,075,643.16			
		Current Loan Principal due but not Paid	5b		897,402,837.25	997,958,898.70			
		Supplies due but not paid for	5c		61,441,984,522.69	0.00			
		Total			62,420,916,736.46	2,361,318,392.42			
24		Current Portion of Long Term Borrowings							
		CACs 1			324,064,812.90	626,420,556.48			
		CACS 2			0.00	166,736,021.27			
		Bridging Finance Loan			0.00	2,513,530,680.48			
		Health Facility Loan			197,036,567.75	214,948,983.00			
		Commercial Bank Term Loan			2,609,962,328.86				
		Sub Total			3,131,063,709.51	3,521,636,241.23			
		Foriegn Loan							
		Ebonyi State -HIV/AIDS Programme-IDA			698,836,549.19	769,067,558.04			
		Ebonyi State- Health System Development -IDA			692,453,092.24	143,268,885.60			
		Ebonyi State-Community Based Urban Dev. Project - IDA			669,579,038.16	1,310,273,067.12			
		Ebonyi State -Universal Basic Education-IDA			713,199,327.34	240,759,024.84			

		Ebonyi State -Community Based Poverty Reduction-IDA			700,508,406.97	776,923,500.00				
		Ebonyi State - Community and Social Dev. Project			570,255,487.73	421,115,678.76				
		Ebonyi State Third National Fadama Dev. Project			593,281,528.88	445,217,991.96				
		Ebonyi State Health System Dev. Project(Addtn Financing)			570,179,494.19	114,175,712.64				
		Ebonyi State-Second HIV/AIDS Program Dev. Project			656,508,150.12	389,533,427.28				
		Ebonyi State-Nigeria Erosion and Watershed Mgt Project			558,780,463.92	485,356,181.88				
		Ebonyi State Value Chain Development Programme 1			0.00	1,042,814,868.00				
		Ebonyi State Reconstruction of Abakaliki Ring Road Project in Ebonyi State			0.00	1,548,947,520.00				
		Sub Total			6,423,581,538.74	7,687,453,416.12				
		Grand Total Of Current Portion Long term Borrowings			9,554,645,248.25	11,209,089,657.35				
25		Long Term Debt								
		Internal Debt								
		Salary Bail out			0.00	3,388,559,141.40				
		Excess Crude			20,642,894.88	8,408,249,805.21				
		CACS (Commercial Agriculture CreditScheme)			0.00	600,382,425.67				
		CACs 2			0.00	0.00				
		MICRO SMALL MEDIUM ENTERPRISE DEVLPT FUND			2,000,000,000.00	2,000,000,000.00				
		Health Care Facility			943,167,500.25	1,140,204,068.00				
		Judgement Debt			88,888,414.31	88,888,414.31				
		Budget Support			0.00	17,208,462,392.59				
		Bridging Financing Loan			0.00	15,502,344,533.36				
		Commercial Bank Term Loan			1,561,250,912.74	7,076,613,449.57				
		Airport Loan			10,000,000,000.00	10,000,000,000.00				
		Sub Total			14,613,949,722.18	65,413,704,230.11				
		External Debt								
		Ebonyi State -HIV/AIDS Programme-IDA			1,884,973,846.52	932,502,918.89				
		Ebonyi State- Health System Development -IDA			2,386,206,581.27	1,848,715,994.07				
		Ebonyi State-Community Based Urban Dev. Project -IDA			16,963,609,327.30	9,815,207,954.73				
		Ebonyi State -Universal Basic Education-IDA			2,247,054,628.35	1,698,150,356.19				
		Ebonyi State -Community Based Poverty Reduction-IDA			2,664,895,420.27	1,393,864,610.47				
		Ebonyi State - Community and Social Dev. Project			5,090,984,946.03	3,034,215,107.32				
		Ebonyi State Third National Fadama Dev. Project			6,375,069,769.20	3,833,740,287.58				

		Ebonyi State Health System Dev. Project(Addtn Financing)			1,342,400,600.83	1,042,106,187.99				
		Ebonyi State-Second HIV/AIDS Program Dev. Project			1,714,709,814.42	1,087,806,661.51				
		Ebonyi State-Nigeria Erosion and Watershed Mgt Project			34,014,382,806.57	20,749,857,690.49				
		Ebonyi State Value Chain Development Programme 1			2,302,976,400.00	219,373,393.00				
		Ebonyi State Reconstruction of Abakaliki Ring Road Project in Ebonyi State			56,421,747,635.16	31,373,978,441.22				
		Sub Total			133,409,011,775.91	77,029,519,603.46				
		Grand Total Long Term Debts			148,022,961,498.09	142,443,223,833.57				
		Health Care Facility is a loan in favour of the Ebonyi State Government for Equiping of King David Medical University, Uburu.								
26		Net Assets/Equity								
		Accumulated Surplus Brought Forward			230,046,224,167.47	182,721,068,096.00				
		Surplus During the Period			174,180,757,507.79	47,325,156,071.47				
		Accumulated Surplus Carried Forward			404,226,981,675.26	230,046,224,167.47				
		Reserves Brought Forward			37,073,660,816.38	72,322,558,412.08				
		Surplus/(Deficit) During the Period			(51,300,721,059.27)	(35,248,897,595.71)				
		Reserves Carried Forward			(14,227,060,242.90)	37,073,660,816.37				
		Total Net Assets/ Equity			389,999,921,432.36	267,119,884,983.84				
26b		Accumulated Reserve								
		Revaluation Reserve			71,229,862,434.90	72,322,558,412.08				
		Translation Reserve			(85,456,922,677.80)	(35,248,897,595.71)				
		Reserve for the year ended 31st December, 2024			(14,227,060,242.90)	37,073,660,816.37				
			NCOA CODES	REF.	2024	2023				
				NOTES						
27		Statutory Allocations								
		Statutory Allocations from Federation Account	11010101	7A	13,171,772,940.67	33,857,969,975.73				
		Exchange Rate Gain	11010303	7B	30,667,211,628.91	9,068,017,911.04				
		Excess Crude	11010301	7C	0.00	155,792,312.98				
		Forex Equalization	11010302	7D	0.00	376,520,084.00				
		Excess Bank Charges Refund	11010307	7E	0.00	0.00				
		Goods and Valuable Consideration	11010308	7F	0.00	0.00				
		Non Oil Revenue	11010316	7G	3,367,384,021.91	147,217,501.30				
		FGN Intervention Fund	11010316	7H	0.00	0.00				
		Solid Mineral Revenue	11010316	7I	2,940,924,460.09	520,103,393.00				
		Total			50,147,293,051.58	44,125,621,178.05				

		The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables							
					2024	2023			
28		Share of Value Added Tax	11010201						
		January	11010201		4,498,895,846.02	2,276,370,782.27			
		February	11010201		3,799,274,972.18	2,267,656,111.42			
		March	11010201		4,241,561,726.83	2,291,283,353.57			
		April	11010201		5,117,036,271.35	2,034,328,737.57			
		May	11010201		4,651,378,922.45	2,047,460,074.46			
		June	11010201		4,640,850,632.08	2,463,070,794.85			
		July	11010201		5,220,699,099.52	2,590,495,959.46			
		August	11010201		5,805,358,549.70	2,569,962,138.93			
		September	11010201		5,202,215,916.85	3,314,294,147.21			
		October	11010201		5,202,161,395.62	2,739,402,280.00			
		November	11010201		6,092,214,905.47	3,182,434,263.88			
		December	11010201		5,521,029,179.02	3,383,027,874.20			
		Total	11010201		59,992,677,417.09	31,159,786,517.82			
		The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables							
29		Interest Charges							
		Excess Crude Loan			0.00	368,368,417.05			
		Salary Bail out Loan			0.00	149,174,216.98			
		Budget Support Facility			0.00	851,514,005.07			
		CACS 1 (Commercial Agriculture CreditScheme)			83,400,369.14	160,421,136.08			
		CACs 2			0.00	61,304,489.43			
		Health Facility			120,102,744.27	139,448,152.74			
		Foreign Loan			2,002,583,745.54	1,389,504,919.55			
		Commercial Bank Term Loan			704,806,348.49	990,004,140.02			
		Air Port Loan			0.00	300,000,000.00			
		Judgement Debts			0.00	83,327,926.91			
		Interest on Overdraft			0.00	350,545,108.36			
		Total			2,910,893,207.44	4,843,612,512.19			
30		PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT							
30.1		Property, Plants and Equipments by Function							
		Land and Building	320101	8A	11,486,066,881.58	9,350,486,020.14			
		Infrastructure - Water	320102	8B	1,499,095,325.30	1,226,461,097.13			
		Infrastructure - Others	320103	8C	46,804,248,635.79	34,501,591,533.44			
		Plants and Machinery	320104	8D	3,973,966,781.65	1,495,346,979.31			
		Furniture and Fittings	320105	8E	1,219,974,570.38	712,006,785.38			

		Motor Vehicles	320106	8F	17,189,863,253.55	18,523,843,795.81			
		Office & Other Equipment	320107	8G	16,317,737,658.78	3,237,134,819.63			
		Under Construction		8H	27,730,546,457.77	43,000,000.00			
		IT Equipment	320108	8I	1,202,302,487.50	404,506,505.16			
		Aircraft			9,986,675,000.00	0.00			
		Total			137,410,477,052.29	69,494,377,536.00			
30.2		Property, Plants and Equipments by Sector							
		Administrative	1	8	20,059,082,851.58	4,647,025,844.19			
		Economic	2	8	158,237,155,509.96	54,154,643,814.45			
		Law and Justice	3	8	169,365,000.00	407,000,000.00			
		Regional	4	8	585,046,791.14	0.00			
		Social	5	8	19,307,326,899.61	17,856,119,443.19			
		Total			198,357,977,052.29	77,064,789,101.83			
31		Investment Property							
		Building		9	0.00	0			
		Total			0.00	0			
		Investment properties are depreciated and reported separately.							
32		Acquisition of Intangible Assets							
		Research and Development		10	163,140,984.11	171,023,403.52			
		Patents		10	118,000,000.00	187,656,462.00			
		Others		10	22,083,426,850.62	0.00			
		Total			22,364,567,834.73	358,679,865.52			
		All the Intangible Assets are estimated to have 5 years useful life							
33		Acquisition of Biological Assets							
		Floriculture		11	0.00	0			
		Others		11	490,467,900.00	5,366,000.00			
		Total			490,467,900.00	5,366,000.00			
		The Biological Assets are expected to generate Economic benefit over 5 years.							
34		Investments in Financial Assets							
		Purchase of Shares		12	567,998,014.25	0.00			
		Total			567,998,014.25	0.00			
35		Proceeds from External Loans.							
		WB RAAMP			4,303,000,228.23	0.00			
		WB LPRES			1,400,000,000.00	0.00			
		WB IMPACT			3,168,026,221.08	0.00			
		Total			8,871,026,449.31	0.00			

36	Repayment of Internal Loans								
	Excess Crude Loan			82,571,579.60	171,467,156.49				
	Salary Bail out Loan			0.00	70,203,083.72				
	CACS 1 (Commercial Agriculture CreditScheme)			1,126,257,157.50	1,486,132,426.81				
	Budget Support			0.00	77,934,701.43				
	Health Care Facility			214,948,983.00	214,948,983.12				
	Contractors Arrears			0.00	0.00				
	Judgement Debts			0.00	0.00				
	Paris Club Loan			0.00	2,162,278,424.16				
	8.5BN Loan Facility			2,683,053,252.43	1,213,925,660.62				
	Total			4,106,830,972.53	5,396,890,436.35				
37	Repayment of External Loans								
	External Loan			4,772,056,800.94	212,746,838.45				
	Total			4,772,056,800.94	212,746,838.45				
38	Capital Expenditures								
38.1	Capital Expenditures By Economic Classifications.								
	Land and Building	320101	13A	11,486,066,881.58	9,350,486,020.14				
	Infrastructure - Water	320102	13B	1,499,095,325.30	1,226,461,097.13				
	Infrastructure - Others	320103	13C	46,804,248,635.79	34,501,591,533.44				
	Plants and Machinery	320104	13D	3,973,966,781.65	1,495,346,979.31				
	Furniture and Fittings	320105	13E	1,219,974,570.38	712,006,785.38				
	Motor Vehicles	320106	13F	17,189,863,253.55	18,523,843,795.81				
	Office & Other Equipment	320107	13G	16,317,737,658.78	3,237,134,819.63				
	Under Construction	320110	13H	27,730,546,457.77	43,000,000.00				
	IT Equipment	320108	13I	1,202,302,487.50	404,506,505.16				
	Investment Properties	320109		0.00	0				
	Intangible Assets	320111		22,364,567,834.73	3,733,031,449.25				
	Biological Assets	320112		490,467,900.00	5,366,000.00				
	Aircraft	320113		69,926,675,000.00	0.00				
	Other Investments	320114		567,998,014.25	0.00				
	Total			220,773,510,801.27	73,232,774,985.25				
		NCOA CODES	REF. NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
				₦	₦	₦	₦	₦	₦
38.2	Capital Expenditure By Sector								
	Administrative	1	12A	22,252,168,351.58	29,455,649,500.00	13,522,380,000.00	15,933,269,500.00	(7,203,481,148.42)	15,796,487,157.33
	Economic	2	12B	166,155,336,920.82	209,878,811,510.70	71,685,690,000.00	138,193,121,510.70	(43,723,474,589.88)	47,235,974,950.42
	Law and Justice	3	12C	169,365,000.00	2,788,000,000.00	1,459,000,000.00	1,329,000,000.00	(2,618,635,000.00)	725,664,649.35
	Regional	4	12D	585,046,791.14	987,962,500.00	667,900,000.00	320,062,500.00	(402,915,708.86)	0
	Social	5	12E	32,977,296,260.42	63,926,317,283.71	45,469,770,000.00	18,456,547,283.71	(30,949,021,023.29)	9,474,648,228.15
	Total			222,139,213,323.96	307,036,740,794.41	132,804,740,000.00	174,232,000,794.41	(84,897,527,470.45)	73,232,774,985.25

		SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS								
			NCOA CODES							
1.0		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
				2024			2023			
			A	B						
		MONTH	NET RECEIPT	DEDUCTED AT	TOTAL	NET RECEIPT	DEDUCTED AT	TOTAL		
				SOURCE			SOURCE			
			₦	₦	₦	₦	₦	₦		
		JANUARY	1,796,054,215.15	753,812,673.45	2,549,866,888.60	975,450,997.28	2,150,971,670.05	3,126,422,667.33		
		FEBRUARY	(1,003,840,405.11)	1,090,320,075.32	86,479,670.21	1,864,543,388.16	1,069,698,114.86	2,934,241,503.02		
		MARCH	731,638,213.96	844,222,529.54	1,575,860,743.50	2,972,435,492.48	1,069,563,771.86	4,041,999,264.34		
		APRIL	537,465,671.70	781,813,120.72	1,319,278,792.42	2,165,449,487.33	709,049,691.27	2,874,499,178.60		
		MAY	(63,980,514.93)	781,678,777.61	717,698,262.68	2,673,185,764.77	633,915,348.15	3,307,101,112.92		
		JUNE	(226,473,174.36)	802,321,672.51	575,848,498.15	1,354,641,841.13	580,427,689.94	1,935,069,531.07		
		JULY	(549,024,855.75)	1,239,750,813.00	690,725,957.25	1,895,884,682.56	580,293,346.82	2,476,178,029.38		
		AUGUST	(397,050,684.40)	1,239,616,469.89	842,565,785.49	1,690,484,352.69	580,159,003.71	2,270,643,356.40		
		SEPTEMBER	(707,729,169.56)	1,239,482,126.77	531,752,957.21	1,865,078,225.87	580,024,660.59	2,445,102,886.46		
		OCTOBER	(908,666,341.80)	1,218,704,888.76	310,038,546.96	1,399,402,977.01	579,890,317.48	1,979,293,294.49		
		NOVEMBER	848,197,352.61	1,218,570,545.64	2,066,767,898.25	1,710,125,494.01	579,755,974.37	2,289,881,468.38		
		DECEMBER	754,211,827.94	1,218,436,202.53	1,972,648,030.47	1,748,789,892.52	579,621,631.25	2,328,411,523.77		
		Total	810,802,135.45	12,428,729,895.74	13,239,532,031.19	22,315,472,595.80	9,693,371,220.35	32,008,843,816.15		
		SHARE OF STATUTORY ALLOCATION								
			C	D	E					
		MONTH	Statutory Alloc - Other Agencies	13% Derivatives	Value Added Tax Allocation	Total 2024	Total 2023			
			₦	₦	₦	₦	₦			
		JANUARY	1,506,195,629.19	0.00	3,799,274,972.18	5,305,470,601.37	2,267,656,111.42			
		FEBRUARY	3,242,429,671.87	0.00	4,241,561,726.83	7,483,991,398.70	2,291,283,353.57			
		MARCH	1,547,890,870.02	0.00	5,117,036,271.35	6,664,927,141.37	2,034,328,737.57			
		APRIL	2,393,902,762.59	0.00	4,651,378,922.45	7,045,281,685.04	2,879,049,612.48			
		MAY	2,713,247,113.43	0.00	4,640,850,632.08	7,354,097,745.51	2,466,655,399.28			
		JUNE	7,208,442,157.76	0.00	5,220,699,099.52	12,429,141,257.28	4,411,518,584.33			
		JULY	3,395,972,773.12	0.00	5,805,358,549.70	9,201,331,322.82	4,215,006,641.26			
		AUGUST	2,572,907,538.38	0.00	5,202,215,916.85	7,775,123,455.23	4,646,890,210.59			
		SEPTEMBER	3,464,498,335.49	0.00	5,202,161,395.62	8,666,659,731.11	3,736,677,875.81			
		OCTOBER	3,635,205,981.75	0.00	6,092,214,905.47	9,727,420,887.22	4,637,129,391.66			
		NOVEMBER	3,680,133,003.12	0.00	5,521,029,179.02	9,201,162,182.14	5,430,247,438.34			
		DECEMBER	2,190,125,801.81	0.00	5,937,834,456.89	8,127,960,258.70	6,113,590,126.21			
		TOTAL	37,550,951,638.53	0.00	61,431,616,027.96	98,982,567,666.49	45,130,033,482.52			
		Statutory Alloc - Other Agencies								
			Exchange Gain Non Oil Revenue	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	Non Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦
		January	1,506,195,629.19	0.00	0.00	0.00	0.00	0.00	0.00	1,506,195,629.19
		February	3,242,429,671.87	0.00	0.00	0.00	0.00	0.00	0.00	3,242,429,671.87
		March	1,547,890,870.02	0.00	0.00	0.00	0.00	0.00	0.00	1,547,890,870.02

		April		2,393,902,762.59	0.00	0.00	0.00	0.00	0.00	2,393,902,762.59
		May		2,713,247,113.43	0.00	0.00	0.00	0.00	0.00	2,713,247,113.43
		June		2,614,245,618.99	0.00	0.00	0.00	3,367,384,027.91	0.00	1,226,812,510.86
		July		3,215,030,320.88	0.00	0.00	0.00	0.00	0.00	180,942,452.24
		August		2,572,907,538.38	0.00	0.00	0.00	0.00	0.00	0.00
		September		2,544,388,952.35	0.00	0.00	0.00	0.00	0.00	920,109,383.14
		October		3,022,145,867.90	0.00	0.00	0.00	0.00	0.00	613,060,113.85
		November		3,680,133,003.12	0.00	0.00	0.00	0.00	0.00	0.00
		December		2,190,125,801.81	0.00	0.00	0.00	0.00	0.00	0.00
		Total		31,242,643,150.53	0.00	0.00	0.00	3,367,384,027.91	0.00	2,940,924,460.09
				ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023	
1.1		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		₦	₦	₦	₦	₦	₦	
		Statutory Allocation	11010001	13,194,702,480.84	53,500,000,000.00	37,000,000,000.00	16,500,000,000.00	(40,305,297,519.16)	26,374,778,282.00	
		Share of Derivatives		0.00	0.00	0.00	0.00	0.00	155,792,312.98	
		Forex Equalization		0.00	0.00	0.00	0.00	0.00	376,520,084.00	
		Excess Crude	11010301	0.00	200,000,000.00	200,000,000.00	0.00	(200,000,000.00)	0.00	
		Exess Bank Charges Refund	11010399	0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	
		Exchange Gain Non Oil Revenue	11010302	31,242,643,150.53	29,712,301,394.41	18,800,000,000.00	10,912,301,394.41	1,530,341,756.12	10,548,088,609.67	
		Augmented Fund Distribution	11010005	0.00	5,827,918,907.00	5,827,918,907.00	0.00	(5,827,918,907.00)	2,006,867,486.74	
		Other Non Mineral	11010003	3,367,384,027.91	9,893,000,000.00	9,893,000,000.00	0.00	(6,525,615,972.09)	3,774,415,548.71	
		Solid Mineral	11010003	2,985,754,004.44	4,918,600,000.00	4,918,600,000.00	0.00	(1,932,845,995.56)	520,103,393.00	
		Sub Total		50,790,483,663.72	104,151,820,301.41	76,739,518,907.00	27,412,301,394.41	(53,361,336,637.69)	43,756,565,717.10	
		Share of Value Added Tax Allocation	110102	61,431,616,027.96	36,500,000,000.00	36,500,000,000.00	0.00	24,931,616,027.96	33,382,311,581.57	
		GrandTotal		112,222,099,691.68	140,651,820,301.41	113,239,518,907.00	27,412,301,394.41	(28,429,720,609.73)	77,138,877,298.67	
2		Salaries and Wages by Sector and Administrative Classification								
2.1		Personnel Cost Transfer to Statement of Cash Flow								
A		ADMINISTRATION SECTOR	1							
		Department Economic Affairs	11101600100	12,626,763.20	14,500,000.00	11,000,000.00	3,500,000.00	1,873,236.80	10,105,757.65	
		Department of Admin. & General Services	11118400100	46,500,000.00	46,500,000.00	20,000,000.00	26,500,000.00	0.00	6,843,580.20	
		Department of Executive Council Matters	11101500100	6,800,000.00	6,800,000.00	4,000,000.00	2,800,000.00	0.00	3,863,015.65	
		Department of General Services	11101700100	0.00	0.00	0.00		0.00	38,691,090.02	
		Ministry of Information and Comm. Technology	12300200100	9,954,689.12	22,438,000.00	22,438,000.00		12,483,310.88	0.00	
		Department of Political Affairs	11101400100	5,379,773.65	5,400,000.00	4,400,000.00	1,000,000.00	20,226.35	4,114,061.70	
		Office of the Deputy Governor's Office	11100100200	53,169,096.97	64,000,000.00	56,000,000.00	8,000,000.00	10,830,903.03	37,936,448.99	
		Ebonyi State Broadcasting Coorporation (EBBC)	12300300100	174,433,005.82	236,000,000.00	210,000,000.00	26,000,000.00	61,566,994.18	139,483,821.64	
		Ebonyi State House of Assembly	11200300100	370,550,843.00	372,200,000.00	365,000,000.00	7,200,000.00	1,649,157.00	361,774,936.56	
		Ebonyi State House of Assemnly Service Commission	11200400100	258,226,062.24	351,900,000.00	290,000,000.00	61,900,000.00	93,673,937.76	226,632,885.88	
		Ebonyi State Independent Electoral Commission	14800100100	102,130,944.52	136,000,000.00	136,000,000.00		33,869,055.48	86,046,790.65	
		Ebonyi State Newspaper and Publisng Corporation	12305500100	25,678,758.30	33,000,000.00	33,000,000.00		7,321,241.70	25,193,034.63	
		Establishment, Pension & Managemnet Service	11104500100	12,098,718.85	18,140,000.00	17,140,000.00	1,000,000.00	6,041,281.15	7,989,114.00	
		Government Printing Press and Stationery	12301300100	10,600,000.00	10,600,000.00	9,350,000.00	1,250,000.00	0.00	7,906,802.40	

		Liaison Office - Abuja	11102100200	29,152,142.36	45,600,000.00	42,300,000.00	3,300,000.00	16,447,857.64	15,059,994.01		
		Liaison Office - Lagos	11102100100	20,934,303.41	22,850,000.00	20,850,000.00	2,000,000.00	1,915,696.59	13,779,378.86		
		Local Government Service Commission	14700100200	0.00	35,000,000.00	35,000,000.00		35,000,000.00	8,190,283.44		
		Ministry of Grantand Donor Agency	11100700100	10,218,320.92	29,500,000.00	29,500,000.00		19,281,679.08	0.00		
		Ministry of Information and State Orientation	12300100100	90,206,728.18	110,200,000.00	70,200,000.00	40,000,000.00	19,993,271.82	42,526,339.71		
		Ministry of Internal Security and Border Peace	11100400100	27,635,419.53	29,500,000.00	29,500,000.00		1,864,580.47	19,808,647.51		
		Office of the Auditor General - Local Government	14000100200	83,888,120.00	83,888,120.00	83,888,120.00	0.00	0.00	0.00		
		Office of Auditor General - State	14000100100	138,801,245.15	222,255,780.00	222,255,780.00	0.00	83,454,534.85	107,997,008.86		
		Office of the Executive Governor	11100100100	906,730,375.80	908,000,000.00	908,000,000.00	0.00	1,269,624.20	659,481,194.21		
		Office of the Head of	12500100100	127,414,734.96	133,200,000.00	31,200,000.00	102,000,000.00	5,785,265.04	23,011,390.01		
		Office of the Secretary to the State Government	11101300100	672,842,527.72	1,198,000,000.00	292,600,000.00	905,400,000.00	525,157,472.28	1,000,773,391.01		
		Public Service Manpower Development	11103400100	18,679,124.38	23,300,000.00	22,500,000.00	800,000.00	4,620,875.62	12,683,965.45		
		State Civil Service Commission	14700100100	61,400,000.00	61,400,000.00	61,400,000.00		0.00	30,851,097.22		
		State Emergency Management Agency (SEMA)	11100800100	22,024,729.56	26,400,000.00	22,400,000.00	4,000,000.00	4,375,270.44	14,525,745.00		
		Ministry of Inter Party Affairs	17500100100	8,262,886.92	25,000,000.00	25,000,000.00		16,737,113.08	0.00		
		Ministry of Border Peace and Conflict Resolution	18000100100	14,940,495.67	24,000,000.00	24,000,000.00		9,059,504.33	0.00		
		Ministry of Special Duties	17000100100	8,312,783.11	25,000,000.00	25,000,000.00		16,687,216.89	0.00		
		TOTAL ADMINISTRATIVE SECTOR		3,329,592,593.34	4,320,571,900.00	3,123,921,900.00	1,196,650,000.00	990,979,306.66	2,905,269,775.26		
	B	ECONOMIC SECTOR	2								
		EBADEP	21510200100	77,374,996.77	96,000,000.00	96,000,000.00	0.00	18,625,003.23	69,592,676.29		
		Ebonyi Building Maternal Limited	22205600100	5,027,753.85	7,500,000.00	7,500,000.00	0.00	2,472,246.15	2,726,183.25		
		EBONYI STATE AGRICULTURAL LAND DEV. AUTH. BOARD	21511000400	24,163,675.70	42,000,000.00	42,000,000.00	0.00	17,836,324.30	0.00		
		Ebonyi State Council for Arts and Culture	23600400100	46,868,077.16	60,000,000.00	60,000,000.00	0.00	13,131,922.84	35,378,763.30		
		Ebonyi State Fertilizer and Chemical Company Limited	21511000200	42,000,000.00	42,000,000.00	42,000,000.00	0.00	0.00	17,064,855.55		
		Ebonyi State Housing Development Corporation	25301000100	4,543,539.20	8,640,000.00	8,640,000.00	0.00	4,096,460.80	3,657,611.60		
		Ebonyi State Investment and Property Company	22001200100	7,476,829.25	14,800,000.00	14,800,000.00	0.00	7,323,170.75	6,837,435.15		
		Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	29,700,000.00	29,700,000.00	29,700,000.00	0.00	0.00	20,071,992.80		
		EBRUWASSA	23405400200	18,469,448.60	29,000,000.00	29,000,000.00	0.00	10,530,551.40	14,219,581.40		
		Fiscal Responsibility Commission	22001300100	24,063,603.02	39,300,000.00	39,300,000.00	0.00	15,236,396.98	6,910,540.93		
		Internal Revenue Board	22000800200	206,325,195.14	265,500,000.00	200,500,000.00	65,000,000.00	59,174,804.86	111,294,219.91		
		Ministry of Project Mionitoring and Evaluation	26500100100	13,853,965.14	26,200,000.00	26,200,000.00	0.00	12,346,034.86	10,329,702.46		
		Ministry of Agriculture and Natural Resource	21500100100	359,353,217.35	395,000,000.00	395,000,000.00	0.00	35,646,782.65	287,099,533.44		
		Ministry of Budget, Planning, Research and Monitoring	23800100100	73,123,669.45	93,000,000.00	68,000,000.00	25,000,000.00	19,876,330.55	0.00		
		Ministry of Commcerce and Industry	22200100100	60,505,383.43	78,500,000.00	68,000,000.00	10,500,000.00	17,994,616.57	44,596,808.77		
		Ministry of Culture and Tourism	23600100100	45,854,309.93	54,250,000.00	54,250,000.00	0.00	8,395,690.07	28,334,886.56		
		Ministry of Finance & Economic Development	22000100100	65,202,826.86	90,800,000.00	90,800,000.00	0.00	25,597,173.14	89,008,135.96		
		Ministry of Housing and Urban Development	26601000100	49,406,680.36	53,700,000.00	53,700,000.00	0.00	4,293,319.64	27,359,450.76		
		Ministry of Infrastructural Dev. for Concession	23400500100	26,125,136.81	29,500,000.00	29,500,000.00	0.00	3,374,863.19	17,659,903.70		
		Ministry of Trade and Investment	22001300100	18,070,524.58	22,900,000.00	22,900,000.00	0.00	4,829,475.42	2,999,999.46		
		Ministry of Lands & Survey	26000100100	59,076,403.75	68,220,000.00	68,220,000.00	0.00	9,143,596.25	32,624,910.92		
		Ministry of Power and Energy	26100100100	117,500,000.00	117,500,000.00	117,500,000.00	0.00	0.00	82,100,239.83		
		Ministry of Soild Mineral Production	23305100100	20,764,285.83	30,600,000.00	30,600,000.00	0.00	9,835,714.17	16,694,073.46		
		Ministry of Water Resources	26100100100	98,948,051.78	110,900,000.00	110,900,000.00	0.00	11,951,948.22	65,050,457.79		
		Ministry of Works and Transport	23400100100	103,200,000.00	103,200,000.00	103,200,000.00	0.00	0.00	67,299,418.97		
		Office of the Accountant General	22000700100	914,802,177.52	914,802,177.52	869,802,177.52	45,000,000.00	0.00	57,296,008.83		

		Office of the Surveyor-General	26000200100	40,248,848.39	42,300,000.00	42,300,000.00	0.00	2,051,151.61	26,785,832.09		
		Revenue Appeal Commission	22000800100	33,541,812.63	50,000,000.00	50,000,000.00	0.00	16,458,187.37	9,527,468.61		
		Ministry of Human Capital Development and Monitoring	22700100100	21,446,431.22	27,960,000.00	27,960,000.00	0.00	6,513,568.78	0.00		
		Ministry of Aviation	23000100100	362,200,000.00	362,200,000.00	257,200,000.00	105,000,000.00	0.00	0.00		
		Ministry of Market Development and Management	26900100100	53,764,772.73	61,000,000.00	29,500,000.00	31,500,000.00	7,235,227.27	10,334,456.01		
		Ministry of Skills and Job Creations	27800100100	11,715,895.70	22,680,000.00	22,680,000.00		10,964,104.30	0.00		
		Small and Medium Term Enterprises Dev Agency	22200500100		13,920,000.00	13,920,000.00		13,920,000.00	0.00		
		TOTAL ECONOMIC SECTOR		3,034,717,512.15	3,403,572,177.52	3,121,572,177.52	282,000,000.00	368,854,665.37	1,162,855,147.80		
	C	LAW AND JUSTICE SECTOR	3								
		Customary Court of Appeal	32605200100	285,309,372.93	681,636,850.00	681,636,850.00	0.00	396,327,477.07	224,999,815.63		
		Judicial High Court	32605100100	400,000,000.00	400,000,000.00	400,000,000.00	0.00	0.00	399,999,990.83		
		Judicial Service Commission	31801100100	83,228,157.00	83,228,157.00	83,228,157.00	0.00	0.00	40,416,538.83		
		Ministry of Justice	32600100100	140,940,098.82	184,000,000.00	168,000,000.00	16,000,000.00	43,059,901.18	108,607,984.13		
		TOTAL LAW AND JUSTICE SECTOR		909,477,628.75	1,348,865,007.00	1,332,865,007.00	16,000,000.00	439,387,378.25	774,024,329.42		
	D	REGIONAL SECTOR	4								
		Ministry of Capital City and Urban Development	45100100100	35,860,803.50	41,900,000.00	38,300,000.00	3,600,000.00	6,039,196.50	22,961,963.26		
		TOTAL REGIONAL SECTOR		35,860,803.50	41,900,000.00	38,300,000.00	3,600,000.00	6,039,196.50	22,961,963.26		
	E	SOCIAL SECTOR	5								
		Agency for Mass Literacy	51705600100	3,701,482.70	13,000,000.00	13,000,000.00	0.00	9,298,517.30	2,208,027.15		
		Ebonyi State College of Education Ikwo	51701900100	0.00	0.00	0.00	0.00	0.00	660,000,000.00		
		Ebonyi State Health Insurance Agency	52110300300	4,819,663.03	19,150,000.00	19,150,000.00	0.00	14,330,336.97	4,122,436.80		
		Ebonyi State Hospital Management Board	52100300100	987,822,250.08	1,148,980,000.00	1,148,580,000.00	400,000.00	161,157,749.92	629,360,039.80		
		Primary Health Care Development Agency	51700100100		52,000,000.00	0.00	52,000,000.00	52,000,000.00	0.00		
		Ebonyi State Library Board	51700800100	44,501,761.72	57,750,000.00	57,750,000.00	0.00	13,248,238.28	28,724,766.42		
		Ebonyi State Sport Council	53900100100	21,655,897.06	46,200,000.00	46,200,000.00	0.00	24,544,102.94	16,342,684.16		
		Ebonyi State University	51702100100	3,900,000,000.00	8,031,800,000.00	8,031,800,000.00	0.00	4,131,800,000.00	2,570,000,000.00		
		Women Development Centre	51700900100	52,098,151.26	76,000,000.00	56,000,000.00	20,000,000.00	23,901,848.74	15,741,620.68		
		Ebonyi State Vocational College	51702000200	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00		
		Examination Development Centre	51700900100	2,471,016.25	8,800,000.00	8,800,000.00	0.00	6,328,983.75	1,231,742.90		
		Min. of Local Govt, Chieftaincy Matters & Rural Dev.	55100100100	48,077,564.16	58,320,000.00	58,320,000.00	0.00	10,242,435.84	30,162,819.69		
		Ministry of Education	51700100100	90,000,000.00	90,000,000.00	85,600,000.00	4,400,000.00	0.00	60,255,768.57		
		Ministry of Environment	53500100100	121,609,773.46	125,000,000.00	125,000,000.00	0.00	3,390,226.54	76,868,539.05		
		Ministry of Health	52100100100	218,220,000.00	218,220,000.00	218,220,000.00	0.00	0.00	187,350,513.95		
		Ministry of Women Affairs	51400100100	93,235,213.76	104,438,000.00	104,438,000.00	0.00	11,202,786.24	73,514,237.21		
		Ministry of Youth Development and Sports	51300100100	37,784,361.76	48,200,000.00	48,200,000.00	0.00	10,415,638.24	25,995,360.89		
		School of Health Tech.Ngbo	21001000200	117,000,000.00	117,000,000.00	117,000,000.00	0.00	0.00	104,774,853.93		
		School of Nursing and Midwifery Uburu	52100500100	0.00	48,960,000.00	48,960,000.00	0.00	48,960,000.00	0.00		
		Secondary Education Board	51705100100	4,099,045,473.49	6,030,000,000.00	5,480,000,000.00	550,000,000.00	1,930,954,526.51	3,014,030,570.03		
		State Scholarship Board	51705600100	45,338,339.02	55,264,000.00	19,264,000.00	36,000,000.00	9,925,660.98	7,453,471.20		
		SUBE Board	51700300100	253,805,160.41	269,800,000.00	247,800,000.00	22,000,000.00	15,994,839.59	178,523,885.49		
		Aeronautic University, Ezza	57702100300	16,042,318.31	50,000,000.00	50,000,000.00	0.00	33,957,681.69	0.00		
		ICT University, IZZI	57702100400	16,042,318.31	100,000,000.00	100,000,000.00	0.00	83,957,681.69	0.00		
		Ministry of Tertiary Education	57700100100	12,463,277.97	27,300,000.00	27,300,000.00	0.00	14,836,722.03	0.00		
		Ministry of Rural Development	57900100100	18,608,125.54	25,540,000.00	25,540,000.00	0.00	6,931,874.46	0.00		
		TOTAL SOCIAL SECTOR		10,204,342,148.29	16,841,722,000.00	16,156,922,000.00	684,800,000.00	6,637,379,851.71	7,686,661,337.92		

		GRAND TOTAL - SALARIES AND WAGES		17,513,990,686.03	25,956,631,084.52	23,773,581,084.52	2,183,050,000.00	8,442,640,398.49	12,551,772,553.66		
3		Social Benefits									
3.1		Social Benefits Transfer to Statement of Cash Flow									
		Pension		2,325,263,042.58	2,325,263,042.00	2,325,263,042.00	0.00	(0.58)	2,373,693,305.68		
		Gratuity		1,951,384,737.77	1,951,384,738.35	1,940,734,779.90	10,649,958.45	0.58	4,091,200,456.00		
		Severance Allowance		0.00	0.00	0.00	0.00	0.00	186,116,735.88		
		Total Transfer to Statement of Cash Flow		4,276,647,780.35	4,276,647,780.35	4,265,997,821.90	10,649,958.45	0.00	6,651,010,497.56		
3.2		Social Benefits Transfer to Statement of Fin Performance									
		Pension		2,325,263,042.58	2,325,263,042.00	2,325,263,042.00	0.00	(0.58)	2,373,693,305.68		
		Gratuity		810,309,094.61	1,940,734,779.90	1,940,734,779.90	0.00	1,130,425,685.29	4,091,200,456.00		
		Severance Allowance		0.00	0.00	0.00	0.00	0.00	186,116,735.88		
		Total Transfer to Statement of Fin Performance		3,135,572,137.19	4,265,997,821.90	4,265,997,821.90	0.00	1,130,425,684.71	6,651,010,497.56		
				ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023		
				₦	₦	₦	₦	₦	₦		
4		Overhead Costs									
4.1		Overhead Costs by Function									
	A	Traveling and Transports - General									
		Agency for Mass Literacy	51701000100	25,000.00	400,000.00	400,000.00	0.00	375,000.00	25,000.00		
		Board of Internal Revenue	22000800100	8,477,000.00	10,000,000.00	10,000,000.00	0.00	1,523,000.00	8,260,500.00		
		Customary Court of Appeal	31805200100	7,200,000.00	20,000,000.00	20,000,000.00	0.00	12,800,000.00	4,995,000.00		
		Political and Social Services Department (PSSD)	16100700100	160,000.00	1,000,000.00	1,000,000.00	0.00	840,000.00	120,000.00		
		Department of Admin. & General Services	16100500100	0.00	0.00		0.00	0.00	115,000.00		
		Department of Economic Affairs	16100200100	75,000.00	150,000.00	150,000.00	0.00	75,000.00	25,000.00		
									190,000.00		
		Department of Executive Council Matters (EXCO)	16100300100	150,000.00	615,000.00	300,000.00	315,000.00	465,000.00			
		Ebonyi Agric Devlpmnt Program (EBADEP)	21510200100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Ebonyi Investment & Property Devlpmnt Co.	27300300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State Broadcasting Coorporation (EBBC)	12300300100	2,450,000.00	2,450,000.00	650,000.00	1,800,000.00	0.00	0.00		
		Ebonyi State Council for Arts and Culture	23600400100	200,000.00	200,000.00	200,000.00	0.00	0.00	200,000.00		
		Ebonyi State Council on Public Procurement	23600400100	50,000.00	700,000.00	700,000.00	0.00	650,000.00	720,000.00		
		Ebonyi State Emergency Management Agency	11100800100	1,500,000.00	2,000,000.00	2,000,000.00	0.00	500,000.00	1,098,350.00		
		Ebonyi State Fertilizer & Chemical Company	21511000100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	95,450,000.00	2,000,000.00	93,450,000.00	95,450,000.00	0.00		
		Ebonyi State House of Assembly	11200300100	29,960,000.00	32,500,000.00	32,500,000.00	0.00	2,540,000.00	38,700,000.00		
									450,000.01		
		Ebonyi State House of Assembly Service Commission	11200400100	100,000.00	2,000,000.00	2,000,000.00	0.00	1,900,000.00			
		Ebonyi State Housing Development Corporation	26202000100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State Independent Electoral Commission	14800100100	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	276,600.00		
		Ebonyi State Library Board	51700800100	340,000.00	400,000.00	400,000.00	0.00	60,000.00	50,000.00		
		Ebonyi State Newspaper and Publishing Corporation	12305500100	200,000.00	300,000.00	300,000.00	0.00	100,000.00	40,000.00		
		Ebonyi Public Complaints and Anti-Corruption Commis	14500100100	2,700,000.00	4,380,000.00	4,380,000.00	0.00	1,680,000.00	0.00		

		Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Ebonyi State Scholarship Board	51705600100	4,225,000.00	4,335,000.00	1,800,000.00	2,535,000.00	110,000.00	15,000.00		
		Ebonyi State School of Health	52110600100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State Universal Basic Education Board	51700300100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Ebonyi State University	51702100100	0.00	34,000,000.00	34,000,000.00	0.00	34,000,000.00	0.00		
		Ebonyi State Committee on Food and Nutrition	52110400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		EBRUWASSA	25210300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Establishment, Pension & Managemnet Service	12500500100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Examination Development Centre	51700900100	20,000.00	300,000.00	300,000.00	0.00	280,000.00	0.00		
		Fiscal Responsibility Commission	25000100100	200,000.00	904,000.00	904,000.00	0.00	704,000.00	0.00		
		Government Printing Press	12301300100	150,000.00	500,000.00	500,000.00	0.00	350,000.00	350,000.00		
		High Court of Justice	31805100100	14,900,200.00	107,000,000.00	25,000,000.00	82,000,000.00	92,099,800.00	15,932,800.00		
		Judicial Service Commission	31801100100	2,416,000.00	4,000,000.00	4,000,000.00	0.00	1,584,000.00	0.00		
		Liason office Abuja	16102100200	1,500,000.00	25,000,000.00	25,000,000.00	0.00	23,500,000.00	3,500,000.00		
		Liason office Lagos	16102100100	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	100,000.00		
		Local Government Service Commission	14700200100	100,000.00	600,000.00	600,000.00	0.00	500,000.00	0.00		
		Ministry of Inter Party Affairs	17500100100	1,200,000.00	2,000,000.00	2,000,000.00	0.00	800,000.00	0.00		
		Ministry of Trade and Investment	27300100100	2,140,000.00	2,370,000.00	900,000.00	1,470,000.00	230,000.00	400,000.00		
		Ministry of Agriculture and Natural Resources	21500100100	6,922,500.00	6,922,500.00	1,000,000.00	5,922,500.00	0.00	1,850,000.00		
		Ministry of Aviation and Technology	23000100100	1,750,000.00	1,750,000.00	0.00	1,750,000.00	0.00	0.00		
		Ministry of Border Peace and Conflict Resolution	18000100100	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00		
		Ministry of Tertiary Education	57700100100	4,290,000.00	4,500,000.00	2,000,000.00	2,500,000.00	210,000.00	0.00		
		Ministry of Budget & Planning	23800100100	5,755,600.00	7,000,000.00	7,000,000.00	0.00	1,244,400.00	247,000.00		
		Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	360,000.00		
		Ministry of Commerce and Industry	22200100100	100,000.00	3,000,000.00	3,000,000.00	0.00	2,900,000.00	1,096,500.00		
		Ministry of Market Development	26900100100	800,000.00	850,000.00	500,000.00	350,000.00	50,000.00	0.00		
		Ministry of Culture and Tourism	23600100100	3,500,000.00	3,500,000.00	2,000,000.00	1,500,000.00	0.00	750,000.00		
		Ministry of Education	51700100100	9,309,000.00	9,309,000.00	6,300,000.00	3,009,000.00	0.00	15,000,000.00		
		Ministry of Enviroment	53500100100	3,010,000.00	3,000,000.00	700,000.00	2,300,000.00	(10,000.00)	3,370,000.00		
		Ministry of Finance and Economic Development	22000100100	8,373,700.00	10,000,000.00	10,000,000.00	0.00	1,626,300.00	13,000,000.00		
		Ministry of Grant and Donor Agencies	16500100100	2,000,000.00	2,500,000.00	2,500,000.00	0.00	500,000.00	0.00		
		Ministry of Health	52100100100	1,120,000.00	2,000,000.00	2,000,000.00	0.00	880,000.00	3,459,300.00		
		Ministry of Housing & Urban Development	26200100100	1,200,000.00	1,700,000.00	1,700,000.00	0.00	500,000.00	410,000.00		
		Ministry of Human Capital	22700100100	3,980,000.00	12,000,000.00	12,000,000.00	0.00	8,020,000.00	6,500,000.00		
		Ministry of Information and State Orientation	12300100100	2,565,000.00	3,000,000.00	1,000,000.00	2,000,000.00	435,000.00	3,000,000.00		
		Ministry of Infrastructure	26700100100	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00		
		Ministry of Internal Security	16400100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	450,000.00		
		Ministry of Justice	32600100100	15,510,000.00	15,510,000.00	4,000,000.00	11,510,000.00	0.00	12,000,000.00		
		Ministry of Land & Survey	26000100100	700,000.00	1,500,000.00	1,500,000.00	0.00	800,000.00	700,000.00		
		Ministry of Local Government and Chieftaincy Matters	55100100100	650,000.00	1,000,000.00	1,000,000.00	0.00	350,000.00	1,200,000.00		
		Ministry of Power	26100300100	3,095,000.00	3,095,000.00	2,350,000.00	745,000.00	0.00	2,405,000.00		
		Ministry of Project Monitoring	26600100100	428,000.00	3,000,000.00	3,000,000.00	0.00	2,572,000.00	480,000.00		
		Ministry of Rural Development	57900100100	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.00	0.00		
		Ministry of Solid Minerals	27200100100	6,972,000.00	6,972,000.00	3,000,000.00	3,972,000.00	0.00	2,500,000.00		
		Ministry of Water Resouces	25200100100	4,620,000.00	4,620,000.00	1,180,000.00	3,440,000.00	0.00	1,150,000.00		
		Ministry of Skills Development	27800100100	1,322,000.00	1,700,000.00	1,700,000.00	0.00	378,000.00	0.00		
		Ministry of Women Affairs and Social Development	51400100100	5,470,000.00	5,500,000.00	3,000,000.00	2,500,000.00	30,000.00	3,161,000.00		
		Ministry of Works and Transports	23400100100	52,000.00	500,000.00	500,000.00	0.00	448,000.00	61,000.00		

	Ministry of Youth and Sports	53900100100	400,000.00	750,000.00	750,000.00	0.00	350,000.00	400,000.00		
	Office of Auditor General - Local Government	14000200100	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00		
	Office of the Accountant General	22000700100	5,650,825.28	8,000,000.00	8,000,000.00	0.00	2,349,174.72	6,836,275.75		
	Office of the Auditor General	14000100100	1,040,000.00	6,300,000.00	6,300,000.00	0.00	5,260,000.00	121,500.00		
	Office of the Deputy Governor	11100100200	79,290,000.00	101,440,000.00	30,000,000.00	71,440,000.00	22,150,000.00	50,000,000.00		
	Office of the Executive Governor	11100100100	851,587,200.00	1,000,000,000.00	1,000,000,000.00	0.00	148,412,800.00	1,100,000,000.00		
	Office of the Head of Services	12500100100	4,907,000.00	4,907,000.00	1,500,000.00	3,407,000.00	0.00	700,000.00		
	Office of the Secretary to the State Government	16100100100	487,075,600.00	505,000,000.00	505,000,000.00	0.00	17,924,400.00	63,381,220.00		
	Office of the Surveyor- General	26000200100	280,000.00	300,000.00	300,000.00	0.00	20,000.00	230,000.00		
	Public Service and Manpower Development	12500700100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Revenue Appeal Commission	22000800200	8,017,500.00	8,017,500.00	700,000.00	7,317,500.00	0.00	0.00		
	Secondary Education Board	51705100000	1,995,000.00	4,000,000.00	4,000,000.00	0.00	2,005,000.00	3,652,000.00		
	State Civil Service Commission	14700100100	338,000.00	1,643,500.00	500,000.00	1,143,500.00	1,305,500.00	136,760.00		
	State Hospital Management Board	52110200100	60,000.00	1,980,000.00	1,980,000.00	0.00	1,920,000.00	150,000.00		
	State Sports Council	53905100100	100,000.00	800,000.00	800,000.00	0.00	700,000.00	200,000.00		
	Women Development Centre	51400200100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ministry of Capital City and Urban Development	43700100100	1,435,000.00	2,400,000.00	2,000,000.00	400,000.00	965,000.00	2,268,000.00		
	School of Nursing and Midwifery, Uburu	52110400100	0.00	1,780,000.00	1,780,000.00	0.00	1,780,000.00	0.00		
	David Umahi Federal University of Med Sciences	52100100100	0.00	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00		
	Ebonyi State Primary Health Care Development	52100300100	1,477,000.00	3,000,000.00	3,000,000.00	0.00	1,523,000.00	0.00		
	King David Medical University	52100100100	0.00	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00		
	Aeronautic University, Ezza	57702100300	50,000,000.00	200,000,000.00	200,000,000.00	0.00	150,000,000.00	0.00		
	ICT University, Izzi	57702100400	50,000,000.00	300,000,000.00	300,000,000.00	0.00	250,000,000.00	0.00		
	EBSMEDA	22200500100	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00		
	Total Transport and Travels		1,719,786,125.28	3,853,450,500.00	3,545,674,000.00	307,776,500.00	2,132,664,374.72	1,376,788,805.76		
B	Utilities - General									
	Ebonyi State Health Insurance Agency	52100300100	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00		
	Board of Internal Revenue	22000800100	20,000.00	1,200,000.00	1,200,000.00	0.00	1,180,000.00	200,000.00		
	Political and Social Service Department	16100700100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	2,900,000.00	7,600,000.00	7,600,000.00	0.00	4,700,000.00	7,000,000.00		
	State Civil Service Commission	14700100100	0.00	100,000.00	100,000.00	0.00	100,000.00	288,400.00		
	Ministry of Commerce and Industry	22200100100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
	Ministry of Housing and Urban Development	26200100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Infrastructural Development for Concessions	26700100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Market Development and Management	26900100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Land and Survey	26000100100	0.00	200,000.00	200,000.00	0.00	200,000.00	120,000.00		
	Ebonyi State Judiciary High Court	31805100100	3,621,766.67	14,500,000.00	14,500,000.00	0.00	10,878,233.33	1,144,300.00		
	Ebonyi State Libraray Board	51700800100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Agency For Mass Literacy	51701000100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State Council on Public Procurement	11101000100	0.00	300,000.00	300,000.00	0.00	300,000.00	50,000.00		
	Ebonyi State University	51702100100	0.00	52,500,000.00	52,500,000.00	0.00	52,500,000.00	0.00		
	Liason office Abuja	16102100200	0.00	36,000,000.00	36,000,000.00	0.00	36,000,000.00	4,000,000.00		
	Liason office Lagos	16102100100	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	50,000.00		
	Ministry of Budget & Planning	23800100100	104,000.00	300,000.00	300,000.00	0.00	196,000.00	0.00		
	Ministry of Finance and Economic Development	22000100100	350,700.00	500,000.00	500,000.00	0.00	149,300.00	464,400.00		
	Ministry of Information and State Orientation	12300100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Justice	32600100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		

	Office of the Accountant General	22000700100	279,400.00	1,500,000.00	1,500,000.00	0.00	1,220,600.00	500,000.00		
	Office of the Auditor General	14000100100	5,100.00	1,200,000.00	1,200,000.00	0.00	1,194,900.00	155,000.00		
	Office of the Deputy Governor	11100100200	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Office of the Executive Governor	11100100100	5,958,700.00	6,000,000.00	6,000,000.00	0.00	41,300.00	7,000,000.00		
	Office of the Secretary to the State Government	16100100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Exam Development Centre	51700900100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Office of the Auditor General for LGAs	14000200100	0.00	7,600,000.00	7,600,000.00	0.00	7,600,000.00	0.00		
	Ebonyi State Broadcasting Coorpaton (EBBC)	12300300100	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.00		
	Ministry of Trade Investments	27300100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Local Government and Chietaincy Matters	55100100100	0.00	0.00	0.00	0.00	0.00	0.00		
	School of Nursing and Midwifery, Uburu	52110400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Secondary Education Board	51705100100	190,000.00	500,000.00	500,000.00	0.00	310,000.00	158,000.00		
	Ministry of Information, Communication and Technology	12300100100	1,430,000.00	5,000,000.00	5,000,000.00	0.00	3,570,000.00	0.00		
	Ministry of Grants and Donors	22000700100	500,000.00	800,000.00	800,000.00	0.00	300,000.00	0.00		
	Small and Medium Scale Enterprise	11100100100	0.00	650,000.00	650,000.00	0.00	650,000.00	0.00		
	Judicial Service Commission	31801100100	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00		
	Ebonyi State Universal Basic Education Board	27300100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Education	51700100100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00		
	Ministry of Skills Development	27800100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Total Utility		15,369,666.67	149,160,000.00	149,150,000.00	10,000.00	133,790,333.33	21,130,100.00		
C	Materials and Supplies - General									
	State Hospital Management Board	52110200100	4,240,000.00	5,500,000.00	5,500,000.00	0.00	1,260,000.00	60,000.00		
	Admin. and General Service	16100500100	0.00	200,000.00	200,000.00	0.00	200,000.00	25,000.00		
	Board of Internal Revenue	22000800100	993,000.00	2,300,000.00	2,300,000.00	0.00	1,307,000.00	1,035,000.00		
	Customary Court of Appeal	31805200100	9,055,000.00	26,790,000.00	26,790,000.00	0.00	17,735,000.00	11,500,000.00		
	Department of Economic Affairs	16100200100	50,000.00	200,000.00	200,000.00	0.00	150,000.00	50,000.00		
	Political and Social Services Department (PSSD)	16100700100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	80,000.00		
	Department of Executive Council Matters (EXCO)	16100300100	200,000.00	500,000.00	500,000.00	0.00	300,000.00	250,000.00		
	Ebonyi State Health Insurance Agency	52100200100	0.00	1,700,000.00	1,700,000.00		1,700,000.00	0.00		
	Ebonyi State Scholarship Board	52110200100	1,036,000.00	1,100,000.00	1,100,000.00	0.00	64,000.00	60,000.00		
	Ebonyi State Newspaper and Publishing Corporation	12305500100	200,000.00	1,720,000.00	1,720,000.00	0.00	1,520,000.00	159,000.00		
	Ebonyi State Broadcasting Coorpaton (EBBC)	12300300100	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00		
	Ministry of Inter Party Affairs	17500100100	800,000.00	1,500,000.00	1,500,000.00	0.00	700,000.00	0.00		
	Ministry of Grant and Donor	16500100100	1,140,000.00	1,300,000.00	1,300,000.00	0.00	160,000.00	0.00		
	Ebonyi State Agricultural Development Programme	21510200100	100,000.00	300,000.00	300,000.00	0.00	200,000.00	0.00		
	Ebonyi State Council For Arts and Culture	23600400100	100,000.00	130,000.00	130,000.00	0.00	30,000.00	50,000.00		
	Ministry of Market Development and Management	26900100100	1,000,000.00	1,200,000.00	1,200,000.00	0.00	200,000.00	280,000.00		
	Ministry of Trade and Investment	27300100100	595,000.00	650,000.00	650,000.00	0.00	55,000.00	357,780.00		
	Ebonyi State Investment and Company LTD	27300300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Capital City Development	46300100100	865,000.00	900,000.00	900,000.00	0.00	35,000.00	700,000.00		
	Ebonyi State Sports Council	53905100100	100,000.00	1,400,000.00	1,400,000.00	0.00	1,300,000.00	0.00		
	Ebonyi State Libraray Board	51700800100	300,000.00	530,000.00	530,000.00	0.00	230,000.00	0.00		
	Agency For Mass Literacy	51701000100	75,000.00	700,000.00	700,000.00	0.00	625,000.00	25,000.00		

	Ebonyi Building Maternal Limited	22200400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ministry of Local Gov. Chief. Matters & Rural Dev.	55100100100	250,000.00	500,000.00	500,000.00	0.00	250,000.00	130,000.00		
	Ebonyi State Council on Public Procurments	11101000100	450,000.00	1,300,000.00	1,300,000.00	0.00	850,000.00	600,000.00		
	Ebonyi State House of Assembly	11200300100	16,086,049.00	40,200,000.00	40,200,000.00	0.00	24,113,951.00	73,000,000.00		
	Ebonyi State House of Assembly Service Commission	11200400100	400,000.00	1,000,000.00	1,000,000.00	0.00	600,000.00	1,583,333.34		
	Ebonyi State Independent Electoral Commission	14800100100	0.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.00		
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	190,000.00	190,000.00		190,000.00	0.00		
	Ebonyi State School of Health	52110600100	0.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00		
	Ebonyi State School of Nursing	52110400100	0.00	3,700,000.00	3,700,000.00	0.00	3,700,000.00	0.00		
	Ebonyi State University	51702100100	0.00	145,000,000.00	145,000,000.00	0.00	145,000,000.00	0.00		
	Examinations Development Centre	51700900100	0.00	305,000.00	305,000.00	0.00	305,000.00	40,000.00		
	Fiscal Responsibility Commission	25000100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
	Government Printing Press	12301300100	250,000.00	1,200,000.00	1,200,000.00	0.00	950,000.00	100,000.00		
	High Court of Justice	31805100100	11,924,500.00	34,000,000.00	34,000,000.00	0.00	22,075,500.00	28,700,000.00		
	Judicial Service Commission	31801100100	1,290,000.00	3,300,000.00	3,300,000.00	0.00	2,010,000.00	1,305,000.00		
	Liason office Abuja	16102100200	0.00	64,000,000.00	64,000,000.00	0.00	64,000,000.00	18,000,000.00		
	Liason office Lagos	16102100100	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	180,000.00		
	Local Government Civil Service Commission	14700200100	100,000.00	300,000.00	300,000.00	0.00	200,000.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	30,000.00	1,577,500.00	950,000.00	627,500.00	1,547,500.00	900,000.00		
	Ministry of Budget & Planning	23800100100	1,491,000.00	4,500,000.00	4,500,000.00	0.00	3,009,000.00	0.00		
	Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	150,000.00		
	Ministry of Commerce and Industry	22200100100	800,000.00	3,500,000.00	3,500,000.00	0.00	2,700,000.00	370,000.00		
	Ministry of Culture and Tourism	23600100100	200,000.00	740,000.00	740,000.00	0.00	540,000.00	100,000.00		
	Ministry of Education	51700100100	710,000.00	7,181,000.00	4,500,000.00	2,681,000.00	6,471,000.00	631,800.00		
	Ministry of Environment	53500100100	800,000.00	1,400,000.00	1,400,000.00	0.00	600,000.00	1,600,000.00		
	Ministry of Finance and Economic Development	22000100100	2,476,700.00	6,000,000.00	6,000,000.00	0.00	3,523,300.00	8,782,800.00		
	Ministry of Health	52100100100	681,500.00	8,000,000.00	6,500,000.00	1,500,000.00	7,318,500.00	300,000.00		
	Ministry of Housing & Urban Development	26200100100	600,000.00	1,320,000.00	1,320,000.00	0.00	720,000.00	450,000.00		
	Ministry of Infrastructural Development For Concession	26700100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00		
	Ministry of Human Capital	22700100100	795,000.00	5,000,000.00	5,000,000.00	0.00	4,205,000.00	625,000.00		
	Ministry of Information and State Orientation	12300100100	224,000.00	1,100,000.00	1,100,000.00	0.00	876,000.00	500,000.00		
	Ministry of Internal Security	16400100100	1,000,000.00	1,500,000.00	1,500,000.00	0.00	500,000.00	1,200,000.00		
	Ministry of Justice	32600100100	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.00	500,000.00		
	Ministry of Land and Survey	26000100100	575,000.00	4,200,000.00	4,200,000.00	0.00	3,625,000.00	257,000.00		
	Ministry of Power	26100300100	1,420,900.00	1,755,000.00	1,000,000.00	755,000.00	334,100.00	700,000.00		
	Ministry of Project Monitoring	26600100100	477,000.00	1,500,000.00	1,500,000.00	0.00	1,023,000.00	600,000.00		
	Ministry of Solid Minerals	27200100100	218,000.00	540,000.00	540,000.00	0.00	322,000.00	263,000.00		
	Ministry of Water Resouces	25200100100	570,000.00	1,150,000.00	1,150,000.00	0.00	580,000.00	335,000.00		
	Ministry of Women Affairs and Social Development	51400100100	400,000.00	400,000.00	400,000.00	0.00	0.00	250,000.00		
	Ministry of Works and Transports	23400100100	469,000.00	1,400,000.00	1,400,000.00	0.00	931,000.00	400,000.00		
	Ministry of Youth and Sports	53900100100	1,000,000.00	1,800,000.00	1,800,000.00	0.00	800,000.00	900,000.00		
	Office of the Accountant General	22000700100	34,972,400.00	35,500,000.00	35,500,000.00	0.00	527,600.00	29,033,990.00		
	Office of the Auditor General	14000100100	9,759,500.00	21,500,000.00	21,500,000.00	0.00	11,740,500.00	5,857,800.00		
	Office of the Deputy Governor	11100100200	3,500,000.00	20,200,000.00	20,200,000.00	0.00	16,700,000.00	9,573,000.00		
	Office of the Executive Governor	11100100100	60,806,775.00	61,788,550.00	16,200,000.00	45,588,550.00	981,775.00	21,200,000.00		
	Office of the Head of Services	12500100100	1,950,000.00	1,950,000.00	1,350,000.00	600,000.00	0.00	400,000.00		

		Ebonyi State Emergency Management Agency	11100800100	600,000.00	800,000.00	800,000.00	0.00	200,000.00	100,000.00		
		Office of the Secretary to the State Government	16100100100	3,500,000.00	5,000,000.00	5,000,000.00	0.00	1,500,000.00	1,600,000.00		
		Office of the Surveyor-General	26000200100	300,000.00	300,000.00	300,000.00	0.00	0.00	400,000.00		
		Secondary Education Board	51705100000	4,100,000.00	4,300,000.00	4,300,000.00	0.00	200,000.00	1,258,200.00		
		State Civil Service Commission	14700100100	39,300.00	550,000.00	550,000.00	0.00	510,700.00	67,000.00		
		Revenue Appeal Commission	22000800200	1,390,000.00	4,952,500.00	500,000.00	4,452,500.00	3,562,500.00	0.00		
		Ebonyi State Primary Health Care Development	52100300100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		NEWMAP	55100100100	0.00	0.00	0.00	0.00	0.00	0.00		
		Women Development Center	52110400100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Information, Communication and Technology	51705100100	305,000.00	400,000.00	400,000.00	0.00	95,000.00	0.00		
		Establishment, Pension & Managemnet Service	12300100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Public Service and Manpower Development	22000700100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Public Complainant and Anti Corruption Commission	11100100100	1,700,000.00	2,700,000.00	2,700,000.00	0.00	1,000,000.00	0.00		
		Ebonyi State Fertilizer & Chemical Company	31801100100	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00		
		Ebonyi State Housing Development Corporation	27300100100	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00		
		EBRUWASSA	51700100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Avaition	27800100100	470,000.00	1,500,000.00	1,500,000.00	0.00	1,030,000.00	0.00		
		Ministry of Skills Development	53905100100	1,498,000.00	1,500,000.00	1,500,000.00	0.00	2,000.00	0.00		
		Small and Medium Scale Enterprise	51700800100	0.00	800,000.00	800,000.00		800,000.00	0.00		
		Ebonyi State Universal Basic Education Board	51701000100	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00		
		Ministry of Tertiary Education	22200400100	965,000.00	1,400,000.00	1,400,000.00	0.00	435,000.00	0.00		
		Ministry of Special Duties	55100100100	550,000.00	800,000.00	800,000.00	0.00	250,000.00	0.00		
		Ministry of Border Peace and Conflict Resolution	11101000100	450,000.00	600,000.00	600,000.00	0.00	150,000.00	0.00		
		Ministry of Rural Development	57900100100	900,000.00	900,000.00	900,000.00	0.00	0.00	0.00		
		Total Materials and Supplies	57900100100	195,593,624.00	595,619,550.00	539,415,000.00	56,204,550.00	400,025,926.00	227,974,703.34		
	D	Maintenance Services - General									
		State Hospital Management Board	52110200100	60,000.00	700,000.00	700,000.00	0.00	640,000.00	60,000.00		
		Ministry of Capital City Development	46300100100	1,355,000.00	2,100,000.00	2,100,000.00	0.00	745,000.00	80,000.00		
		Admin. and General Service	16100500100	75,000.00	400,000.00	400,000.00	0.00	325,000.00	44,500.00		
		Board of Internal Revenue	22000800100	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	7,531,660.00		
		Customary Court of Appeal	31805200100	7,010,666.67	28,000,000.00	28,000,000.00	0.00	20,989,333.33	75,000.00		
		Department of Economic Affairs	16100200100	150,000.00	400,000.00	400,000.00	0.00	250,000.00	450,000.00		
		Department of Executive Council Matters (EXCO)	16100300100	565,000.00	700,000.00	700,000.00	0.00	135,000.00	200,000.00		
		Political and Social Service Department (PSSD)	16100700100	120,000.00	2,100,000.00	2,100,000.00	0.00	1,980,000.00	0.00		
		Department of Debt Management	22000200100	0.00	350,000.00	350,000.00		350,000.00	0.00		
		Ebonyi State Council on Public Procurments	11100100200	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	100,000.00		
		Ebonyi State Newspaper and Publishing Corporation	12305500100	200,000.00	580,000.00	580,000.00	0.00	380,000.00	95,000.00		
		Ministry of Inter Party Affairs	17500100100	800,000.00	1,560,000.00	1,560,000.00	0.00	760,000.00	0.00		
		Ebonyi State Agric Dev. Programe	21510200100	200,000.00	900,000.00	900,000.00	0.00	700,000.00	50,000.00		
		Ebonyi State Health Insurance Agency	52110200100	0.00	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00		
		Ebonyi State Agricural Land Dev. Authority Board	26000300100	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00		
		Revenue Appeal Commission	22000800200	240,000.00	240,000.00	200,000.00	40,000.00	0.00	0.00		
		Ebonyi State Emergency Management Agency	11100800100	500,000.00	560,000.00	560,000.00	0.00	60,000.00	535,000.00		
		Ebonyi State House of Assembly	11200300100	65,547,000.00	65,547,000.00	37,000,000.00	28,547,000.00	0.00	37,000,000.00		
		Ebonyi State House of Assembly Service Commission	11200400100	846,666.68	3,200,000.00	3,200,000.00	0.00	2,353,333.32	1,183,333.34		

	Ebonyi State Independent Electoral Commission	14800100100	0.00	3,150,000.00	3,150,000.00	0.00	3,150,000.00	1,300,000.00		
	Exam Development Centre	51700900100	80,000.00	200,000.00	200,000.00	0.00	120,000.00	0.00		
	Ebonyi State Broadcasting Coopration (EBBC)	12300300100	0.00	6,550,000.00	4,000,000.00	2,550,000.00	6,550,000.00	0.00		
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ebonyi State Scholarship Board	51705600100	579,000.00	1,200,000.00	1,200,000.00	0.00	621,000.00	0.00		
	Ebonyi State School of Health	52110600100	0.00	2,700,000.00	2,700,000.00	0.00	2,700,000.00	0.00		
	Ebonyi State Universal Basic Education Board	51700300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ebonyi State University	51702100100	0.00	92,500,000.00	92,500,000.00	0.00	92,500,000.00	0.00		
	Ebonyi State Council for Arts and Culture	23600400100	50,000.00	400,000.00	400,000.00	0.00	350,000.00	50,000.00		
	Ebonyi State Investment and Property Ltd	27300300100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
	Ebonyi State Library Board	51700800100	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00		
	Agency For Mass Literacy	51701000100	75,000.00	495,000.00	495,000.00	0.00	420,000.00	50,000.00		
	Fiscal Responsibility Commission	25000100100	200,000.00	1,550,000.00	1,550,000.00	0.00	1,350,000.00	100,000.00		
	Government Printing Press	12301300100	100,000.00	900,000.00	900,000.00	0.00	800,000.00	0.00		
	High Court of Justice	31805100100	13,018,800.01	33,000,000.00	33,000,000.00	0.00	19,981,199.99	29,000,000.00		
	Judicial Service Commission	31801100100	1,096,000.00	15,590,000.00	15,590,000.00	0.00	14,494,000.00	1,550,000.00		
	Liason office Abuja	16102100200	2,500,000.00	128,500,000.00	128,500,000.00	0.00	126,000,000.00	18,000,000.00		
	Liason office Lagos	16102100100	0.00	18,790,000.00	18,790,000.00	0.00	18,790,000.00	1,600,000.00		
	Local Government Civil Service Commission	14700200100	100,000.00	600,000.00	600,000.00	0.00	500,000.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	1,550,000.00	1,550,000.00	1,100,000.00	450,000.00	0.00	700,000.00		
	Ministry of Budget & Planning	23800100100	687,000.00	2,500,000.00	2,500,000.00	0.00	1,813,000.00	197,000.00		
	Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	100,000.00		
	Ministry of Commerce and Industry	22200100100	1,000,000.00	1,800,000.00	1,800,000.00	0.00	800,000.00	0.00		
	Ministry of Culture and Tourism	23600100100	500,000.00	650,000.00	650,000.00	0.00	150,000.00	0.00		
	Ministry of Grant and Donor	16500100100	960,000.00	1,020,000.00	1,020,000.00	0.00	60,000.00	0.00		
	Ministry of Market Development & Mgt	26900100100	300,000.00	1,030,000.00	1,030,000.00	0.00	730,000.00	100,000.00		
	Ministry of Education	51700100100	405,000.00	1,900,000.00	1,900,000.00	0.00	1,495,000.00	534,200.00		
	Ministry of Enviroment	53500100100	200,000.00	1,800,000.00	1,800,000.00	0.00	1,600,000.00	1,400,000.00		
	Ministry of Finance and Economic Development	22000100100	1,410,000.00	7,600,000.00	7,600,000.00	0.00	6,190,000.00	1,518,800.00		
	Ministry of Health	52100100100	955,600.00	2,150,000.00	2,150,000.00	0.00	1,194,400.00	350,000.00		
	Ministry of Housing & Urban Development	26200100100	305,000.00	1,800,000.00	1,800,000.00	0.00	1,495,000.00	300,000.00		
	Ministry of Human Capital	22700100100	300,000.00	5,300,000.00	5,300,000.00	0.00	5,000,000.00	1,000,000.00		
	Ministry of Information and State Orientation	12300100100	450,000.00	2,000,000.00	2,000,000.00	0.00	1,550,000.00	650,000.00		
	Ministry of Infrastructure	26700100100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	215,000.00		
	Ministry of Internal Security	16400100100	0.00	5,400,000.00	5,400,000.00	0.00	5,400,000.00	500,000.00		
	Ministry of Power	26100300100	2,760,210.00	2,760,210.00	2,460,000.00	300,210.00	0.00	400,000.00		
	Ministry of Justice	32600100100	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	48,000.00		
	Ministry of Land and Survey	26000100100	150,000.00	1,100,000.00	1,100,000.00	0.00	950,000.00	321,000.00		
	Ministry of Local Government and Chieftaincy Matters	55100100100	650,000.00	2,400,000.00	2,400,000.00	0.00	1,750,000.00	410,000.00		
	Ministry of Project Monitoring	26600100100	920,000.00	1,900,000.00	1,900,000.00	0.00	980,000.00	400,000.00		
	Ministry of Solid Minerals	27200100100	344,000.00	900,000.00	900,000.00	0.00	556,000.00	280,000.00		
	Ministry of Water Resouces	25200100100	550,000.00	1,500,000.00	1,500,000.00	0.00	950,000.00	565,000.00		
	Ministry of Women Affairs and Social Development	51400100100	900,000.00	900,000.00	900,000.00	0.00	0.00	615,000.00		
	Ministry of Works and Transports	23400100100	30,445,000.00	30,445,000.00	2,000,000.00	28,445,000.00	0.00	364,000.00		
	Ministry of Youth and Sports	53900100100	200,000.00	820,000.00	820,000.00	0.00	620,000.00	300,000.00		
	Office of the Accountant General	22000700100	3,903,900.00	6,500,000.00	6,500,000.00	0.00	2,596,100.00	2,855,990.00		
	Office of the Auditor General	14000100100	117,500.00	15,500,000.00	15,500,000.00	0.00	15,382,500.00	208,500.00		
	Office of the Deputy Governor	11100100200	8,800,000.00	38,500,000.00	38,500,000.00	0.00	29,700,000.00	32,500,000.00		

	Office of the Executive Governor	11100100100	651,590,617.00	865,000,000.00	865,000,000.00	0.00	213,409,383.00	520,543,762.13		
	Office of the Head of Services	12500100100	1,872,700.00	1,872,700.00	1,170,000.00	702,700.00	0.00	400,000.00		
	Office of the Secretary to the State Government	16100100100	10,315,000.00	11,200,000.00	11,200,000.00	0.00	885,000.00	7,736,250.00		
	Office of the Surveyor-General	26000200100	620,000.00	700,000.00	700,000.00	0.00	80,000.00	579,000.00		
	Secondary Education Board	51705100000	5,375,800.00	5,700,000.00	5,700,000.00	0.00	324,200.00	4,333,750.00		
	State Civil Service Commission	14700100100	546,200.00	1,550,000.00	1,550,000.00	0.00	1,003,800.00	417,800.00		
	State Sports Council	53905100100	50,000.00	700,000.00	700,000.00	0.00	650,000.00	0.00		
	Office of the Auditor General for LGAs	14000200100	0.00	13,500,000.00	13,500,000.00	0.00	13,500,000.00	0.00		
	Ebonyi Building Materal Limited	22200400100	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00		
	Ebonyi State Primary Health Care Development	12500700100	0.00	4,300,000.00	4,300,000.00	0.00	4,300,000.00	0.00		
	Ministry of Trade Investments	22000800200	945,000.00	1,350,000.00	1,350,000.00	0.00	405,000.00	372,980.00		
	School of Nursing and Midwifery, Uburu	51705100000	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00		
	Ministry of Capital City Development		0.00	0.00	0.00	0.00	0.00	940,750.00		
	NEWMAP	14700100100	0.00	0.00		0.00	0.00	0.00		
	Ministry of Information, Communication and Technology	52110200100	20,000.00	400,000.00	400,000.00	0.00	380,000.00	0.00		
	Establishment, Pension & Managemnet Service	53905100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Public Service and Manpower Development	51400200100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Public Complainant and Anti Corruption Commission	43700100100	100,000.00	1,900,000.00	1,900,000.00	0.00	1,800,000.00	0.00		
	Ebonyi State Fertilizer & Chemical Company	52110400100	0.00	2,350,000.00	2,350,000.00	0.00	2,350,000.00	0.00		
	Ebonyi State Housing Development Corporation	52100100100	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00		
	EBRUWASSA	52100300100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
	Ministry of Avaition	52100100100	70,000.00	1,750,000.00	1,750,000.00	0.00	1,680,000.00	0.00		
	Ministry of Skills Development	57702100300	650,000.00	975,000.00	975,000.00	0.00	325,000.00	0.00		
	Small and Medium Scale Enterprise	57702100400	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00		
	Ministry of Tertiary Education	22200500100	780,000.00	1,700,000.00	1,700,000.00	0.00	920,000.00	0.00		
	Women Development Centre	51400200100	0.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.00		
	Ministry of Special Duties	17000100100	950,000.00	950,000.00	950,000.00	0.00	0.00	0.00		
	Ministry of Boarder Peace and Conflict Resolutions	18000100100	1,750,000.00	2,100,000.00	2,100,000.00	0.00	350,000.00	0.00		
	Ministry of Rural Development	57900100100	1,300,000.00	1,700,000.00	1,700,000.00	0.00	400,000.00	0.00		
	Total Maintenance Services		832,166,660.36	1,491,734,910.00	1,430,700,000.00	61,034,910.00	659,568,249.64	681,211,275.47		
E	TRAINING AND CAPACITY BUILDING									
	Customary Court of Appeal	31805200100	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00		
	Ebonyi State Internal Revenue Board	22000800100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ebonyi State Breau of Public Procurement	11101000100	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	100,000,000.00		
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00		
	Ebonyi State School of Nursing	52110400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ebonyi State Newspaper & Publishing Corporation	12305500100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
	Ebonyi State Agriculral Land Dev. Authority Board	26000300100	0.00	1,280,000.00	1,280,000.00		1,280,000.00	0.00		
	Ministry of Capital City Development	46300100100	200,000.00	300,000.00	300,000.00	0.00	100,000.00	0.00		
	Ebonyi State Independent Electoral Commission	14800100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ebonyi State University	51702100100	0.00	8,750,000.00	8,750,000.00	0.00	8,750,000.00	0.00		
	High Court of Justice	31805100100	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	3,146,832.67		
	Judicial Service Commission	31801100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
	Ministry of Commerce and Industry	22200100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		

	Ministry of Education	51700100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	194,300.00		
	Ministry of Enviroment	53500100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Health	52100100100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	500,000.00		
	Ministry of Information and State Orientation	12300100100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
	Ministry of Finance and Economic Development	22000100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ministry of Budget, Planning, Research & Monitoring	23800100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	1,060,000.00		
	Ministry of Local Government, Chief. Matters & Rural Dev.	55100100100	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 Women Affairs and Social Development	51400100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Office of the Auditor General	14000100100	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	3,980,000.00		
	Office of the Deputy Governor	11100100200	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Office of the Executive Governor	11100100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Office of the Accountant General	22000700100	4,490,000.00	66,050,000.00	2,500,000.00	63,550,000.00	61,560,000.00	1,600,600.00		
	Ministry of Trade Investments	27300100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ebonyi State Primary Health Care Development	52100300100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
	Office of Auditor General - Local Government	14000200100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
	Public Complainant and Anti Corruption Commission	14500100100	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00		
	Ministry of Skills Development	27800100100	0.00	201,000,000.00	201,000,000.00	0.00	201,000,000.00	0.00		
	Ministry of Land & Survey	26000100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
	Ebonyi State Committee on Food and Nutrition	22200100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Small and Medium Scale Enterprise	22200500100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ebonyi State Universal Basic Education Board	51700300100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Women Development Centre	51400200100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Border Peace and Conflict Resolution	18000100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Total Training and Capacity Building		7,690,000.00	358,980,000.00	295,430,000.00	63,550,000.00	351,290,000.00	110,481,732.67		
F	SECURITY AND SAFETY SERVICES									
	Board of Internal Revenue	22000800100	100,000.00	100,000.00	100,000.00	0.00	0.00	30,000.00		
	Department of Debt Management	22000200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	50,000,000.00	51,453,000.00	45,000,000.00	6,453,000.00	1,453,000.00	61,200,000.00		
	Ebonyi State Emergency Mgt Agency(SEMA)	11100800100	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00		
	Ebonyi State Broadcasting Commission	12300300100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
	Ebonyi State Primary Health Care Development	52100300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ebonyi State Civil Service Commission	14700100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ebonyi State Agric Dev. Programme	21510200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State Investment and Property Ltd	22000200100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Sports Council	53905100100	150,000.00	200,000.00	200,000.00	0.00	50,000.00	50,000.00		
	Ebonyi State House of Assembly Service Commission	11200400100	200,000.00	500,000.00	500,000.00	0.00	300,000.00	0.00		
	Ebonyi State Independent Electoral Commission	14800100100	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,019,500.00		
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00		
	Exam Development Centre	51700900100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ebonyi State Universal Basic Education Board	51700300100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State University	51702100100	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00		
	King David Gifted Children	51702622400	0.00	0.00	0.00	0.00	0.00	0.00		

	High Court of Justice	31805100100	362,300.00	6,000,000.00	6,000,000.00	0.00	5,637,700.00	3,500,000.00		
	Liason office Abuja	16102100200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
	Liason office Lagos	16102100100	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00		
	Ministry of Inter Party Affairs	17500100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Market Development	26900100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Youth and Sports	53900100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Grant and Donor Agencies	16500100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Budget & Planning	23800100100	10,000.00	220,000.00	220,000.00	0.00	210,000.00	0.00		
	Ministry of Commerce and Industry	22200100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Education	51700100100	135,000.00	700,000.00	700,000.00	0.00	565,000.00	175,000.00		
	Ministry of Enviroment	53500100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Finance and Economic Development	22000100100	484,000.00	2,000,000.00	2,000,000.00	0.00	1,516,000.00	674,000.00		
	Ministry of Health	52100100100	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00		
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Internal Security	16400100100	3,806,401,042.00	6,000,300,000.00	3,000,300,000.00	3,000,000,000.00	2,193,898,958.00	2,297,077,150.00		
	Ministry of Land Survey and Housing	26000100100	0.00	80,000.00	80,000.00	0.00	80,000.00	0.00		
	Ministry of Project Monitoring	26600100100	100,000.00	300,000.00	300,000.00	0.00	200,000.00	40,000.00		
	Ministry of Works and Transports	23400100100	0.00	430,000.00	430,000.00	0.00	430,000.00	240,000.00		
	Ministry of Youth and Sports		0.00	0.00	0.00	0.00	0.00	50,000.00		
	Office of the Accountant General	22000700100	1,589,300.00	2,000,000.00	2,000,000.00	0.00	410,700.00	900,000.00		
	Office of the Auditor General	14000100100	24,000.00	500,000.00	500,000.00	0.00	476,000.00	37,500.00		
	Office of the Deputy Governor	11100100200	400,000.00	5,000,000.00	5,000,000.00	0.00	4,600,000.00	4,000,000.00		
	Office of the Executive Governor	11100100100	4,254,495,000.00	4,260,411,450.00	4,220,000,000.00	40,411,450.00	5,916,450.00	3,707,227,353.00		
	Office of the Secretary to the State Government	16100100100	6,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	834,800.00		
	Secondary Education Board	51705100000	499,200.00	500,000.00	500,000.00	0.00	800.00	350,000.00		
	Ebonyi Hospital Management Board	52110200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	School of Nursing and Midwifery, Uburu	52110400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Trade Investments	27300100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Local Government, Chief. Matters & Rural Dev.	26000300100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ebonyi State Library Board	46300100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Office of Auditor General - Local Government	14800100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Office of the Head of Services	51702100100	100,000.00	150,000.00	150,000.00	0.00	50,000.00	0.00		
	Public Complainant and Anti Corruption Commission	14500100100	500,000.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00		
	Ebonyi Building Materal Limited	22200400100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
	Ebonyi State Housing Development Corporation	22200100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Avaition	23000100100	250,000.00	500,000.00	500,000.00	0.00	250,000.00	0.00		
	Ministry of Skills Development	27800100100	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00		
	Small and Medium Scale Enterprise	22200500100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Tertiary Education	57700100100	15,000.00	300,000.00	300,000.00	0.00	285,000.00	0.00		
	Women Development Centre	51400200100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Total Security and Safety Services		8,122,114,842.00	10,396,004,450.00	7,349,140,000.00	3,046,864,450.00	2,273,889,608.00	6,077,405,303.00		
G	CONSULTING AND PROFESSIONAL SERVICES									
	Ebonyi State House of Assembly	11200300100	591,500.00	5,000,000.00	5,000,000.00	0.00	4,408,500.00	0.00		
	Ebonyi State University	51702100100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
	Ebonyi State Judicial Service Commission	31801100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		

		Ministry of Finance and Economic Development		11,519,375.34	11,519,375.34	0.00	11,519,375.34	0.00	65,000,000.00		
		Ministry of Justice	32600100100	231,045,125.00	417,090,000.00	412,600,000.00	4,490,000.00	186,044,875.00	331,391,788.66		
		Office of the Auditor General-State	14000100100	0.00	0.00	0.00	0.00	0.00	0.00		
		Office of the Accountant General	22000700100	84,558,198.88	84,558,198.88	4,000,000.00	80,558,198.88	0.00	55,668,629.81		
		Ebonyi State Health Insurance Agency		0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Office of the Surveyor-General	26000200100	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00		
		Office of the Deputy Governor	14000100100	13,860,000.00	13,860,000.00	0.00	13,860,000.00	0.00	0.00		
		Public Complainant and Anti Corruption Commission	11200300100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Total Consulting and Professional Services		341,574,199.22	542,572,574.22	432,145,000.00	110,427,574.22	200,998,375.00	452,060,418.47		
	H	FUEL AND LUBRICANTS									
		Ebonyi State Hospital Management Board	52110200100	360,000.00	900,000.00	900,000.00	0.00	540,000.00	200,000.00		
		Admin and General Service Department	16100500100	125,000.00	200,000.00	200,000.00	0.00	75,000.00	10,000.00		
		Board of Internal Revenue	22000800100	6,100,000.00	6,200,000.00	6,200,000.00	0.00	100,000.00	1,820,020.00		
		Customary Court of Appeal	31805200100	14,014,333.37	16,000,000.00	16,000,000.00	0.00	1,985,666.63	4,600,000.00		
		Department of Economic Affairs	16100200100	75,000.00	170,000.00	170,000.00	0.00	95,000.00	0.00		
		Political and Social Service Department (PSSD)	16100700100	120,000.00	800,000.00	800,000.00	0.00	680,000.00	0.00		
		Government Printing Press	12301300100	0.00	0.00		0.00	0.00	0.00		
		Department of Executive Council Matters (EXCO)	16100300100	350,000.00	400,000.00	400,000.00	0.00	50,000.00	130,000.00		
		Department of Debt Management	22000200100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Religious and Welfare Matters		0.00	0.00	0.00	0.00	0.00	0.00		
		Ebonyi State College of Education	51701900100	0.00	0.00	0.00	0.00	0.00	0.00		
		Ebonyi State Council on Public Procurments		250,000.00	2,000,000.00	2,000,000.00	0.00	1,750,000.00	100,000.00		
		Ebonyi State Emergency Management Agency	11100800100	400,000.00	500,000.00	500,000.00	0.00	100,000.00	100,000.00		
		Ebonyi State House of Assembly	11200300100	82,239,865.39	83,000,000.00	83,000,000.00	0.00	760,134.61	69,000,000.00		
		Ebonyi State House of Assembly Service Commission	11200400100	936,666.68	2,100,000.00	2,100,000.00	0.00	1,163,333.32	1,083,333.35		
		Ebonyi State Independent Electoral Commission	14800100100	0.00	2,450,000.00	2,450,000.00	0.00	2,450,000.00	1,500,000.00		
		Ebonyi State Scholarship Board	51705600100	1,025,000.00	1,025,000.00	800,000.00	225,000.00	0.00	45,000.00		
		Ebonyi State Examination Development Centre	51700900100	0.00	0.00		0.00	0.00	0.00		
		Ebonyi State School of Health	52110600100	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00		
		Ebonyi State Universal Basic Education Board	51700300100	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00		
		Ebonyi State University	51702100100	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00		
		Ebonyi State Newspaper & Publishing Corporation	12305500100	0.00	300,000.00	300,000.00	0.00	300,000.00	50,000.00		
		Ebonyi State Agric Dev. Programme	21510200100	200,000.00	1,588,000.00	1,588,000.00	0.00	1,388,000.00	50,000.00		
		Ebonyi State Agric. Land Dev. Authority Board	21510300100	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.00		
		Ebonyi State Council for Arts and Culture	23600400100	0.00	450,000.00	450,000.00	0.00	450,000.00	100,000.00		
		Ebonyi State Ivestment and Property Co. Ltd	27300300100	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00		
		Ebonyi State Sports Council	53905100100	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00		
		Ebonyi State Library Board	51700800100	300,000.00	420,000.00	420,000.00	0.00	120,000.00	0.00		
		Ebonyi State Agency For Mass Literacy	51701000100	125,000.00	600,000.00	600,000.00	0.00	475,000.00	80,000.00		
		Ebonyi Vocational College	51702622500	0.00	0.00	0.00	0.00	0.00	0.00		
		Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	440,000.00	440,000.00	0.00	440,000.00	0.00		
		Ebonyi State Health Insurance Agency		0.00	1,140,000.00	1,140,000.00	0.00	1,140,000.00	0.00		
		King David Gifted Children Accademy	51702622400	0.00	0.00	0.00	0.00	0.00	0.00		
		Fiscal Responsibility Commission	25000100100	400,000.00	1,616,000.00	1,616,000.00	0.00	1,216,000.00	400,000.00		
		High Court of Justice	31805100100	6,383,200.00	14,000,000.00	14,000,000.00	0.00	7,616,800.00	12,160,000.00		

	Judicial Service Commission	31801100100	3,098,000.00	22,000,000.00	22,000,000.00	0.00	18,902,000.00	2,250,000.00		
	Liason office Abuja	16102100200	0.00	70,000,000.00	70,000,000.00	0.00	70,000,000.00	18,000,000.00		
	Liason office Lagos	16102100100	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	270,000.00		
	Local Government Service Commission	14700200100	200,000.00	400,000.00	400,000.00	0.00	200,000.00	600,000.00		
	Ministry of Border Peace and Conflict Resolution	18000100100	2,200,000.00	3,000,000.00	3,000,000.00	0.00	800,000.00	0.00		
	Ministry of Grants & Donor Agencies	16500100100	200,000.00	1,200,000.00	1,200,000.00	0.00	1,000,000.00	0.00		
	Ministry of Market Development & Management	26900100100	700,000.00	735,000.00	735,000.00	0.00	35,000.00	300,000.00		
	Ministry of Trade Investments	27300100100	1,295,000.00	1,300,000.00	1,300,000.00	0.00	5,000.00	372,000.00		
	Ministry of Agriculture and Natural Resources	21500100100	200,000.00	880,000.00	880,000.00	0.00	680,000.00	600,000.00		
	Ministry of Budget & Planning	23800100100	1,170,700.00	1,800,000.00	1,800,000.00	0.00	629,300.00	0.00		
	Ministry of Business Development	26800100100	0.00	0.00		0.00	0.00	40,000.00		
	Ministry of Commerce and Industry	22200100100	100,000.00	3,000,000.00	3,000,000.00	0.00	2,900,000.00	770,000.00		
	Ministry of Culture and Tourism	23600100100	500,000.00	3,000,000.00	1,000,000.00	2,000,000.00	2,500,000.00	750,000.00		
	Ministry of Education	51700100100	928,000.00	2,000,000.00	2,000,000.00	0.00	1,072,000.00	818,000.00		
	Ministry of Enviroment	53500100100	1,000,000.00	1,090,000.00	1,090,000.00	0.00	90,000.00	800,000.00		
	Ministry of Finance and Economic Development	22000100100	1,450,300.00	20,480,624.66	3,000,000.00	17,480,624.66	19,030,324.66	2,200,000.00		
	Ministry of Health	52100100100	962,900.00	1,700,000.00	1,700,000.00	0.00	737,100.00	400,000.00		
	Ministry of Housing & Urban Development	26200100100	295,000.00	1,200,000.00	1,200,000.00	0.00	905,000.00	750,000.00		
	Ministry of Human Capital	22700100100	150,000.00	4,300,000.00	4,300,000.00	0.00	4,150,000.00	250,000.00		
	Ministry of Information and State Orientation	12300100100	520,000.00	2,000,000.00	2,000,000.00	0.00	1,480,000.00	1,200,000.00		
	Ministry of Infrastructure	26700100100	0.00	2,090,000.00	2,090,000.00	0.00	2,090,000.00	800,000.00		
	Ministry of Internal Security	16400100100	600,000.00	3,000,000.00	3,000,000.00	0.00	2,400,000.00	1,100,000.00		
	Ministry of Justice	32600100100	800,000.00	800,000.00	800,000.00	0.00	0.00	250,000.00		
	Ministry of Land and Survey	26000100100	975,000.00	2,000,000.00	2,000,000.00	0.00	1,025,000.00	400,000.00		
	Ministry of Local Government and Chieftaincy Matters	55100100100	600,000.00	1,600,000.00	1,600,000.00	0.00	1,000,000.00	770,000.00		
	Ministry of Power	26100300100	824,000.00	1,000,000.00	1,000,000.00	0.00	176,000.00	160,000.00		
	Ministry of Inter Party Affairs		1,600,000.00	1,700,000.00	1,700,000.00	0.00	100,000.00	0.00		
	Ministry of Project Monitoring	26600100100	530,000.00	3,000,000.00	3,000,000.00	0.00	2,470,000.00	445,000.00		
	Ministry of Solid Minerals	27200100100	266,000.00	1,128,000.00	1,100,000.00	28,000.00	862,000.00	287,000.00		
	Ministry of Water Resouces	25200100100	1,100,000.00	5,180,000.00	1,800,000.00	3,380,000.00	4,080,000.00	750,000.00		
	Ministry of Women Affairs and Social Development	51400100100	400,000.00	800,000.00	800,000.00	0.00	400,000.00	0.00		
	Ministry of Works and Transports	23400100100	514,000.00	35,555,000.00	1,100,000.00	34,455,000.00	35,041,000.00	639,000.00		
	Ministry of Youth and Sports	53900100100	200,000.00	1,200,000.00	1,200,000.00	0.00	1,000,000.00	300,000.00		
	Office of the Accountant General	22000700100	2,583,000.00	903,353,301.20	4,500,000.00	898,853,301.20	900,770,301.20	3,396,320.00		
	Office of the Auditor General	14000100100	763,500.00	4,000,000.00	4,000,000.00	0.00	3,236,500.00	900,000.00		
	Office of the Deputy Governor	11100100200	27,800,000.00	140,000,000.00	140,000,000.00	0.00	112,200,000.00	156,395,800.00		
	Office of the Executive Governor	11100100100	327,770,867.61	400,200,000.00	400,200,000.00	0.00	72,429,132.39	174,759,899.15		
	Office of the Head of Service	12500100100	3,590,300.00	3,590,300.00	1,500,000.00	2,090,300.00	0.00	800,000.00		
	Office of the Secretary to the State Government	16100100100	2,500,000.00	5,000,000.00	5,000,000.00	0.00	2,500,000.00	2,800,000.00		
	Office of the Surveyor-General	26000200100	485,000.00	500,000.00	500,000.00	0.00	15,000.00	346,000.00		
	Secondary Education Board	51705100000	3,753,000.00	3,800,000.00	3,800,000.00	0.00	47,000.00	2,247,950.00		
	State Civil Service Commission	14700100100	2,630,000.00	2,630,000.00	1,400,000.00	1,230,000.00	0.00	700,000.00		
	Ebonyi State Broadcasting Coorpation (EBBC)	11100100200	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00		
	Ebonyi Building Materal Limited	22200400100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	School of Nursing and Midwifery, Uburu	51400100100	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00		
	Ebonyi State Primary Health Care Development	51400100100	0.00	2,780,000.00	2,780,000.00	0.00	2,780,000.00	0.00		
	Ministry of Capital City and Urban Development	11100100200	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	396,250.00		
	Ministry of Rural Development	57900100100	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.00	0.00		

		NEWMAP	51400100100	0.00	0.00	0.00	0.00	0.00	0.00		
		Women Development Center	23400100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ministry of Information, Communication and Technology	53900100100	200,000.00	300,000.00	300,000.00	0.00	100,000.00	0.00		
		Office of Auditor General - Local Government	22000700100	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00		
		Establishment, Pension & Managemnet Service	14000100100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
		Public Service and Manpower Develoment	11100100200	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
		Public Complainant and Anti Corruption Commission	11100100100	500,000.00	3,000,000.00	3,000,000.00	0.00	2,500,000.00	0.00		
		Ebonyi State Fertilizer & Chemical Company	12500100100	0.00	3,115,000.00	3,115,000.00	0.00	3,115,000.00	0.00		
		Ebonyi State Housing Development Corporation	16100100100	0.00	770,000.00	770,000.00	0.00	770,000.00	0.00		
		EBRUWASSA	26000200100	0.00	650,000.00	650,000.00	0.00	650,000.00	0.00		
		Ministry of Avaition	51705100000	6,846,000.00	11,150,000.00	1,900,000.00	9,250,000.00	4,304,000.00	0.00		
		Ministry of Skills Development	14700100100	1,017,260.21	1,150,000.00	1,150,000.00	0.00	132,739.79	0.00		
		Ebonyi State Committee on Food and Nutrition	22200100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Revenue Appeal Commission	22200200100	1,250,000.00	1,250,000.00	330,000.00	920,000.00	0.00	0.00		
		Small and Medium Scale Enterprise	22200300100	0.00	1,486,000.00	1,486,000.00	0.00	1,486,000.00	0.00		
		Ministry of Tertiary Education	51705100000	400,000.00	700,000.00	700,000.00	0.00	300,000.00	0.00		
		Women Development Centre	52704100000	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00		
		Ministry of Special Duties	17000100100	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.00	0.00		
		Total Fuel and Lubricants		522,771,893.26	1,906,362,225.86	936,450,000.00	969,912,225.86	1,383,590,332.60	470,441,572.50		
	I	FINANCIAL CHARGES									
		Ebonyi State Emergency Mgt Agency	11100800100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Liason Office Lagos	16102100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State Civil Service Commission	14700100100	3,000.00	10,000.00	10,000.00	0.00	7,000.00	5,000.00		
		Board of Internal Revenue	22000800100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State University	51702100100	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00		
		Ebonyi State House of Assembly	11200300100	145,701.25	1,000,000.00	1,000,000.00	0.00	854,298.75	0.00		
		Ebonyi State Agric Dev. Programme	21510200100	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00		
		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	5,000.00	5,000.00	0.00	0.00	0.00		
		Fiscal Responsibility Commission	25000100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Health	52100100100	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00		
		Ministry of Youth and Sports	53900100100	0.00	80,000.00	80,000.00	0.00	80,000.00	0.00		
		Judicial Service Commission	31801100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Market Development & Management	26900100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Infrastructural Development and Concession	26700100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Housing and Urban Development	26200100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Ministry of Lands and Survey	26000100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Water Resources	25200100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Ministry of Culture and Tourism	23600100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Ministry of Commerce & Industry	22200100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Agriculture & Natural Resources	21500100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Inter Party Affairs		0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Ministry of Finance and Economic Development	22000100100	0.00	20,000.00	20,000.00	0.00	20,000.00	13,448.86		
		Ministry of Human Capital	22700100100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
		Ministry of Works and Transport	23400100100	0.00	70,000.00	70,000.00	0.00	70,000.00	0.00		
		Office of the Accountant General	22000700100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		

		Office of the State Auditor General	14000100100	0.00	70,000.00	70,000.00	0.00	70,000.00	0.00		
		Office of the Deputy Governor	11100100200	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Office of the Executive Governor	11100100100	0.00	200,000.00	200,000.00	0.00	200,000.00	100,000.00		
		Office of the Secretary to the State Government	16100100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Office of the Surveyor General	26000200100	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00		
		Ebonyi State Primary Health Care Development	52100300100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Ebonyi State Council for Arts and Culture	26900100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ebonyi State Broadcasting Corporation	27300100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Office of the Head of Services	21500100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Public Complainant and Anti Corruption Commission	23800100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Ebonyi Building Materal Limited	26800100100	0.00	0.00	0.00	0.00	0.00	0.00		
		Ebonyi Investment and Property Co. Ltd	22200100100	0.00	0.00	0.00	0.00	0.00	0.00		
		Ebonyi State Fertilizer & Chemical Company	23600100100	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00		
		Ministry of Budget & Planning	23500100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Ministry of Avaition	23400100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ministry of Skills Development	23200100100	4,239.79	10,000.00	10,000.00	0.00	5,760.21	0.00		
		Ministry of Grants and Donors Agencies	17600100100	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00		
		Revenue Appeal Commission	22200100100	0.00	0.00	0.00	0.00	0.00	0.00		
		Small and Medium Scale Enterprise	22200200100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Total Financial Charges		152,941.04	13,307,000.00	13,307,000.00	0.00	13,149,058.96	118,448.86		
	4J	Other Overhead Costs									
	J.1	Refreshment and Meals									
		Office of the Executive Governor	1100100100	180,544,107.70	200,000,000.00	200,000,000.00	0.00	19,455,892.30	146,237,135.00		
		Office of the Deputy Governor	1100100200	4,500,000.00	30,000,000.00	30,000,000.00	0.00	25,500,000.00	23,133,800.00		
		Ebonyi State Emergency Mgt Agency	11100800100	600,000.00	600,000.00	600,000.00	0.00	0.00	600,000.00		
		Office of the Secretary to the State Government	11119100100	250,000.00	500,000.00	500,000.00	0.00	250,000.00	300,000.00		
		Liason office Abuja	16102100200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
		Ebonyi State House of Assembly	11200300100	48,000,000.00	48,000,000.00	48,000,000.00	0.00	0.00	40,000,000.00		
		Ebonyi State House of Assembly Service Commission	11200400100	450,000.00	1,000,000.00	1,000,000.00	0.00	550,000.00	300,000.00		
		Ministry of Information & Orientation	12300100100	26,000.00	100,000.00	100,000.00	0.00	74,000.00	200,000.00		
		Ebonyi State Broadcasting Corporation	12300300100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	400,000.00	400,000.00			0.00		
		Office of the Auditor General	14000100100	230,400.00	1,400,000.00	1,400,000.00	0.00	1,169,600.00	0.00		
		Local Government Service Commission	14900100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State Independent Electoral Commission	14800100100	0.00	300,000.00	300,000.00	0.00	300,000.00	500,000.00		
		Ministry of Agriculture and Natural Resources	21500100100	0.00	100,000.00	100,000.00	0.00	100,000.00	50,000.00		
		Ministry of Finance and Economic Development	22000100100	134,800.00	500,000.00	500,000.00	0.00	365,200.00	100,200.00		
		Office of the Accountant General	22000700100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00		
		Internal Revenue Services	22000800100	70,000.00	200,000.00	200,000.00	0.00	130,000.00	153,480.00		
		Ebonyi Building Materials	22200400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ministry of Human Capital Development	22700100100	75,000.00	1,000,000.00	1,000,000.00	0.00	925,000.00	50,000.00		
		Ministry of Works and Transport	23400100100	52,000.00	100,000.00	100,000.00	0.00	48,000.00	48,000.00		
		Bureau of Public Procurement		350,000.00	500,000.00	500,000.00		150,000.00	60,000.00		
		Ebonyi State Roads Maintenance Agency	23400400100	0.00	35,000.00	35,000.00	0.00	35,000.00	0.00		
		Ebonyi State Council for Arts and Culture	23600400100	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00		
		Ministry of Land & Survey	26000100100	0.00	200,000.00	200,000.00	0.00	200,000.00	74,000.00		
		Ministry of Project Monitoring	26600100100	150,000.00	200,000.00	200,000.00	0.00	50,000.00	100,000.00		
		Ministry of Market Development & Management	26900100100	200,000.00	300,000.00	300,000.00	0.00	100,000.00	200,000.00		

		Ministry of Solid Minerals Development Communities	27200100100	150,000.00	200,000.00	200,000.00	0.00	50,000.00	85,000.00		
		Ministry of Trade and Investments	27300100100	200,000.00	200,000.00	200,000.00	0.00	0.00	167,000.00		
		Judicial Service Commission	31801100100	500,000.00	1,000,000.00	1,000,000.00	0.00	500,000.00	901,000.00		
		State Judiciary High Court of Justice	31805100100	73,500.00	4,000,000.00	4,000,000.00	0.00	3,926,500.00	3,500,000.00		
		Ministry of Capital City and Urban Development	43700100100	0.00	100,000.00	100,000.00	0.00	100,000.00	38,000.00		
		Ministry of Women Affairs and Social Development	51400100100	600,000.00	600,000.00	600,000.00	0.00	0.00	400,000.00		
		Ministry of Education	51700100100	300,000.00	300,000.00	300,000.00	0.00	0.00	0.00		
		Ebonyi State University	51702100100	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00		
		School of Nursing, Uburu	52110400100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State Hospital Management Board	52110200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	50,000.00	200,000.00	200,000.00	0.00	150,000.00	300,000.00		
		Ebonyi State Civil Service Commission		25,700.00	100,000.00	100,000.00	0.00	74,300.00	0.00		
		Admin and General Services		0.00	42,000.00	42,000.00	0.00	42,000.00	0.00		
		Ministry of Information, Communication and Technology		0.00	40,000.00	40,000.00	0.00	40,000.00	0.00		
		Ministry of Inter Party Affairs		200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Ministry of Border Peace and Conflict Resolution	18000100100	750,000.00	500,000.00	500,000.00	0.00	0.00	0.00		
		Office of Auditor General - Local Government	12300300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Office of the Head of Services	21510300100	610,000.00	610,000.00	150,000.00	460,000.00	0.00	0.00		
		Establishment, Pension & Managemnet Service	14000100100	0.00	42,000.00	42,000.00	0.00	42,000.00	0.00		
		Public Service and Manpower Development	14900100100	0.00	42,000.00	42,000.00	0.00	42,000.00	0.00		
		Public Complainant and Anti Corruption Commission	14800100100	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00		
		Ebonyi State Fertilizer & Chemical Company	21500100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Fiscal Responsibility Commission	22000100100	13,875.00	150,000.00	150,000.00	0.00	136,125.00	0.00		
		Ministry of Budget & Planning	22000700100	163,300.00	300,000.00	300,000.00	0.00	136,700.00	0.00		
		Ministry of Commerce and Industry	22000800100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Aviation	22200400100	105,000.00	800,000.00	100,000.00	700,000.00	695,000.00	0.00		
		Ministry of Skills Development	22700100100	150,000.00	250,000.00	250,000.00	0.00	100,000.00	0.00		
		Ministry of Housing & Urban Development	23400100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Power		200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Revenue Appeal Commission	23400400100	670,000.00	670,000.00	200,000.00	470,000.00	0.00	0.00		
		Small and Medium Scale Enterprise	23600400100	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00		
		Ministry of Justice	32600100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Ebonyi State Universal Basic Education Board	51700300100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ministry of Tertiary Education	57700100100	180,000.00	400,000.00	400,000.00	0.00	220,000.00	0.00		
		Women Development Centre	51400200100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Special Duties	17000100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Total Refreshment and Meals		241,573,682.70	313,231,000.00	311,601,000.00	1,630,000.00	71,507,317.30	217,897,615.00		
	J.2	Publicity and Adverttisements									
		Office of the Executive Governor	1100100100	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00		
		Ebonyi State Emergency Mgt Agency	11100800100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State Bureau of Public Procurement	11101000100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Ebonyi State House of Assembly Service Commission	11200400100	400,000.00	500,000.00	500,000.00	0.00	100,000.00	0.00		
		Ministry of Information & Orientation	12300100100	148,481,123.78	590,000,000.00	590,000,000.00	0.00	441,518,876.22	451,070,792.55		

		Ebonyi State Newspapers Publishing Corporation	12305500100	0.00	200,000.00	200,000.00	0.00	200,000.00	100,000.00		
		Office of the Auditor General	14000100100	0.00	650,000.00	650,000.00	0.00	650,000.00	0.00		
		Civil Service Commission	14700100100	20,000.00	100,000.00	100,000.00	0.00	80,000.00	70,000.00		
		Ministry of Internal Security and Border Peace	12400100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Agriculture and Natural Resources	21500100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Finance and Economic Development	22000100100	205,000.00	500,000.00	500,000.00	0.00	295,000.00	250,000.00		
		Ministry of Budget & Planning	22000300100	23,000.00	200,000.00	200,000.00	0.00	177,000.00	0.00		
		Office of the Accountant General	22000700100	0.00	200,000.00	200,000.00	0.00	200,000.00	40,000.00		
		Internal Revenue Services	22000800100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Commerce and Industry	22200100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Human Capital Development	22700100100	60,000.00	1,500,000.00	1,500,000.00	0.00	1,440,000.00	50,000.00		
		Ministry of Works and Transport	23400100100	40,000.00	300,000.00	300,000.00	0.00	260,000.00	37,000.00		
		Fiscal Responsibility Commission	25000100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ministry of Project Monitoring	26600100100	200,000.00	200,000.00	200,000.00	0.00	0.00	25,000.00		
		Ministry of Market Development & Management	26900100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ministry of Solid Minerals Development Communities	27200100100	40,000.00	100,000.00	100,000.00	0.00	60,000.00	0.00		
		State Judiciary High Court of Justice	31805100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Ministry of Justice	32600100100	950,000.00	1,000,000.00	1,000,000.00	0.00	50,000.00	0.00		
		Ministry of Capital City and Urban Development	43700100100	200,000.00	200,000.00	200,000.00	0.00	0.00	150,000.00		
		Ministry of Women Affairs and Social Development	51400100100	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00		
		Ministry of Education	51700100100	0.00	500,000.00	500,000.00	0.00	500,000.00	20,000.00		
		Ebonyi State Library Board	51700800100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State University	51702100100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
		Secondary Education Board	51705100000	23,000.00	200,000.00	200,000.00	0.00	177,000.00	0.00		
		Ebonyi State Scholarship Board	51705600100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Health	52100100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Enviroment, Grants and Donors		0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Hospital Management Board	52110200100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
		Liason office Lagos	11200400100	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00		
		Local Government Service Commission	12300100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ministry of Information, Communication and Technology	12305500100	0.00	260,000.00	260,000.00	0.00	260,000.00	0.00		
		Ministry of Inter Party Affairs	14000100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Office of Auditor General - Local Government	14700100100	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00		
		Office of the Deputy Governor	12400100100	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00		
		Public Complainant and Anti Corruption Commission	14500100100	400,000.00	1,000,000.00	1,000,000.00	0.00	600,000.00	0.00		
		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ebonyi State Fertilizer & Chemical Company	21410300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ebonyi State Housing Development Corporation		0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ministry of Avaiton		0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ministry of Skills Development		200,000.00	300,000.00	300,000.00	0.00	100,000.00	0.00		
		Ministry of Border Peace and Conflict Resolution	18000100100	0.00	150,000.00	150,000.00	0.00	0.00	0.00		
		Ministry of Culture and Tourism	22000300100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ministry of Housing & Urban Development	22000700100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		

	Ministry of Land & Survey	22000800100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Power	22200100100	50,000.00	150,000.00	150,000.00	0.00	100,000.00	0.00		
	Ministry of Rice Mill Development	22700100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Special Project	23400100100	0.00	0.00	0.00	0.00	0.00	0.00		
	Ministry of Water Resouces	25000100100	80,000.00	130,000.00	130,000.00	0.00	50,000.00	0.00		
	Revenue Appeal Commission	26600100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
	Small and Medium Scale Enterprise	22000300100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Judicial Service Commission	31801100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ebonyi State Agency for Mass Literacy	53000800100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ebonyi State Universal Basic Education Board	5200100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Enviroment	22700100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Local Government and Chieftaincy Matters	23400100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Tertiary Education	25000100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Rural Development	26600100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
	Women Development Centre	51400200100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Examination Development Centre	51700900100	0.00	70,000.00	70,000.00	0.00	70,000.00	0.00		
	Ministry of Special Duties	17000100100	210,000.00	230,000.00	230,000.00	0.00	20,000.00	0.00		
	Total Publicity and Advertisements		151,882,123.78	629,390,000.00	629,390,000.00	0.00	477,357,876.22	461,812,792.55		
	J.3 Medical Expenses									
	Office of the Executive Governor	1100100100	975,000.00	20,000,000.00	20,000,000.00	0.00	19,025,000.00	61,140.00		
	Office of the Secretary to the State Government	11119100100	170,342,800.00	300,000,000.00	300,000,000.00	0.00	129,657,200.00	132,923,211.00		
	Ebonyi State House of Assembly	11200300100	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	20,000,000.00		
	State Judiciary High Court of Justice	31805100100	2,252,000.00	5,000,000.00	5,000,000.00	0.00	2,748,000.00	0.00		
	Ebonyi State University	51702100100	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00		
	Ministry of Women Affairs and Social Development	51400100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Total Medical Expenses		173,569,800.00	337,600,000.00	337,600,000.00	0.00	164,030,200.00	152,984,351.00		
	J.4 Postage and Courier Services									
	Office of the Executive Governor	1100100100	0.00	100,000.00	100,000.00	0.00	100,000.00	50,000.00		
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State Bureau of Public Procurement	11101000100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Excecutive Council (EXCO) Department	16100300100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Independent Electoral Commission	14800100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
	Liason office Lagos	16102100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Liason office Abuja	16102100200	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ebonyi State Broadcasting Corporation	12300300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Office of the Auditor General	14000100100	0.00	310,000.00	310,000.00	0.00	310,000.00	25,000.00		
	Local Government Service Commission	14900100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	15,000.00	15,000.00	0.00	0.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	0.00	50,000.00	50,000.00	0.00	50,000.00	2,000.00		
	Ministry of Finance and Economic Development	22000100100	40,000.00	100,000.00	100,000.00	0.00	60,000.00	80,000.00		
	Office of the Accountant General	22000700100	20,800.00	100,000.00	100,000.00	0.00	79,200.00	35,000.00		
	Internal Revenue Services	22000800100	40,000.00	100,000.00	100,000.00	0.00	60,000.00	0.00		
	Ministry of Commerce and Industry	22200100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ebonyi Building Materials	22200400100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Human Capital Development	22700100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Works and Transport	23400100100	12,000.00	100,000.00	100,000.00	0.00	88,000.00	22,000.00		

	Ebonyi State Roads Maintenance Agency	23400400100	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00		
	Ministry of Culture and Tourism	23600100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
	Fiscal Responsibility Commission	25000100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Ministry of Water Resources	25200100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Ministry of Project Monitoring	26600100100	65,000.00	100,000.00	100,000.00	0.00	35,000.00	0.00		
	Ministry of Market Development & Management	26900100100	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00		
	Ministry of Solid Minerals Development Communities	27200100100	10,000.00	50,000.00	50,000.00	0.00	40,000.00	30,000.00		
	State Judiciary High Court of Justice	31805100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Customary Court of Appeal	31805200100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Justice	32600100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Capital City and Urban Development	43700100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State University	51702100100	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00		
	Ministry of Health	52100100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	School of Nursing, Uburu	52110400100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ebonyi State Hospital Management Board	52110200100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
	Ebonyi State Health Insurance Agency	52100200100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Admin and General Services		0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Department of Economic Affairs		0.00	30,000.00	30,000.00	0.00	30,000.00	0.00		
	Department of Debt Management	22000200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Inter Party Affairs	1100100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Ministry of Internal Security	11100800100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Office of Auditor General - Local Government	11101000100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Office of the Deputy Governor	12100300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Public Complainant and Anti Corruption Commission	14800100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ebonyi State Fertilizer & Chemical Company	22102100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Ebonyi State Housing Development Corporation	22102100200	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00		
	Ministry of Budget & Planning	22200300100	12,000.00	60,000.00	60,000.00	0.00	48,000.00	0.00		
	Ministry of Aviation	22300300100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Skills Development	22100100100	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00		
	Ministry of Housing & Urban Development	22101100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Grants and Donors Agencies	21510300100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Border Peace and Conflict Resolution	12100300100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Revenue Appeal Commission	22000100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
	Small and Medium Scale Enterprise	22000700100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ebonyi State Agency for Mass Literacy	52000800100	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00		
	Ebonyi State Scholarship Board	52200100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Education	52200400100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Tertiary Education	57700100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Rural Development	57900100100	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00		
	Examination Development Centre	57700400100	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00		
	Ministry of Special Duties	17000200100	30,000.00	70,000.00	70,000.00	0.00	40,000.00	0.00		
	Total Postage and Courier Services		239,800.00	43,345,000.00	43,345,000.00	0.00	43,090,200.00	244,000.00		
J.5	Welfare Packages									
	Office of the Executive Governor	1100100100	73,265,097.50	100,000,000.00	100,000,000.00	0.00	26,734,902.50	2,030,500.00		
	Office of the Deputy Governor	1100100200	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	10,000,000.00		
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	100,000.00	100,000.00	0.00	100,000.00	50,000.00		

	Office of Religious and Welfare Matters	11119100100	645,110,890.00	720,000,000.00	720,000,000.00	0.00	74,889,110.00	680,400,011.25		
	Office of the Secretary to the State Government	11119100100	8,876,996,454.31	9,915,682,400.00	5,136,180,000.00	4,779,502,400.00	1,038,685,945.69	9,960,490,862.40		
	Liason office Abuja	16102100200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	24,991,551.00	30,000,000.00	30,000,000.00	0.00	5,008,449.00	15,357,000.00		
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
	Ministry of Information & Orientation	12300100100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
	Ebonyi State Broadcasting Corporation	12300300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Government Printing and Stationery Department	12301300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Office of the Auditor General	14000100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Civil Service Commission	14700100100	250,000.00	250,000.00	100,000.00	150,000.00	0.00	0.00		
	Local Government Service Commission	14900100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Finance and Economic Development	22000100100	2,315,000.00	2,315,000.00	1,000,000.00	1,315,000.00	0.00	800,000.00		
	Office of the Accountant General	22000700100	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	2,000,000.00		
	Internal Revenue Services	22000800100	50,000.00	500,000.00	500,000.00	0.00	450,000.00	80,000.00		
	Ministry of Commerce and Industry	22200100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ebonyi Building Materials	22200400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Human Capital Development	22700100100	7,000,000.00	7,000,000.00	7,000,000.00	0.00	0.00	1,700,000.00		
	Ministry of Works and Transport	23400100100	16,000.00	250,000.00	250,000.00	0.00	234,000.00	122,000.00		
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00		
	Ebonyi State Council for Arts and Culture	23600400100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Project Monitoring	26600100100	130,000.00	1,500,000.00	1,500,000.00	0.00	1,370,000.00	30,000.00		
	Ministry of Market Development & Management	26900100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	State Judiciary High Court of Justice	31805100100	1,468,500.00	1,468,500.00	500,000.00	968,500.00	0.00	0.00		
	Ministry of Capital City and Urban Development	43700100100	290,000.00	300,000.00	300,000.00	0.00	10,000.00	500,000.00		
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00		0.00	0.00	400,000.00		
	Ministry of Education	51700100100	275,000.00	1,000,000.00	1,000,000.00	0.00	725,000.00	300,000.00		
	Ministry of Health	52100100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00		
	Ebonyi State Health Insurance Agency	52100200100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	0.00	200,000.00	200,000.00	0.00	200,000.00	90,000.00		
	Ministry of Internal Security	1100400200	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ebonyi State Independent Electoral Commission	11200800100	0.00	3,500,000.00	200,000.00	3,300,000.00	3,500,000.00	0.00		
	Ebonyi State Newspapers Publishing	11319100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Liason office Lagos	11619100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
	Ministry of Information, Communication and Technology	16102100200	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ebonyi State Fertilizer & Chemical Company	22200300100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
	Ebonyi State Agricultural Land Dev. Authority Board	21200400100	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00		
	Fiscal Responsibility Commission	22300100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Budget & Planning	22300300100	70,000.00	300,000.00	300,000.00	0.00	230,000.00	0.00		
	Ministry of Aviation	22301300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Housing & Urban Development	24000100100	0.00	420,000.00	420,000.00	0.00	420,000.00	0.00		
	Ministry of Solid Minerals	24700100100	0.00	110,000.00	110,000.00	0.00	110,000.00	0.00		
	Judicial Service Commission	31801100100	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00		
	Ministry of Tertiary Education	57700100100	200,000.00	400,000.00	400,000.00	0.00	200,000.00	0.00		
	State Hospital Management Board	52110200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		

		Women Development Centre	51400200100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Customary Court of Appeal	31805200100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
		Total Welfare Packages		9,639,428,492.81	10,823,325,900.00	6,038,090,000.00	4,785,235,900.00	1,183,897,407.19	10,674,350,373.65		
	J.6	Donations									
		Office of the Executive Governor	1100100100	21,221,000.00	100,000,000.00	100,000,000.00	0.00	78,779,000.00	0.00		
		Office of the Deputy Governor	1100100200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
		Office of the Secretary to the State Government	11119100100	9,520,333,200.00	9,520,333,200.00	5,000,000,000.00	4,520,333,200.00	0.00	6,419,778,085.69		
		Ebonyi State House of Assembly	11200300100	13,900,000.00	20,000,000.00	20,000,000.00	0.00	6,100,000.00	78,421,500.00		
		State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State University	51702100100	0.00	7,750,000.00	7,750,000.00	0.00	7,750,000.00	0.00		
		Ministry of Health	52100100100	121,892,701.00	200,000,000.00	200,000,000.00	0.00	78,107,299.00	23,022,500.00		
		Ministry of Women Affairs and Social Development	51400100100	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00		
		Total Donations		9,677,346,901.00	9,854,183,200.00	5,333,850,000.00	4,520,333,200.00	176,836,299.00	6,521,222,085.69		
	J.7	Honorarium and Sitting Allowance									
		Ebonyi State House of Assembly	11200300100	39,360,000.00	40,000,000.00	40,000,000.00	0.00	640,000.00	10,000,000.00		
		Civil Service Commission	14700100100	100,000.00	250,000.00	250,000.00	0.00	150,000.00	56,000.00		
		Ministry of Internal Security and Border Peace	12400100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ministry of Finance and Economic Development	22000100100	0.00	500,000.00	500,000.00	0.00	500,000.00	206,600.00		
		Ministry of Commerce and Industry	22200100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Human Capital Development	22700100100	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00		
		State Judiciary High Court of Justice	31805100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
		Ministry of Justice	32600100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Ebonyi State University	51702100100	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00		
		Ministry of Health	52100100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Public Complainant and Anti Corruption Commission	14500100100	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00		
		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	1,000,000.00	1,000,000.00		1,000,000.00	0.00		
		Revenue Appeal Commission	22000800200	300,000.00	300,000.00	300,000.00	0.00	0.00	0.00		
		Judicial Service Commission	31801100100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Ebonyi State School of Nursing	52110400100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Total Honorarium and Sitting Allowance		41,960,000.00	89,800,000.00	89,800,000.00	0.00	47,840,000.00	10,262,600.00		
	J.8	Sporting Activities									
		Office of the Deputy Governor	1100100200	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00	423,000.00		
		Ministry of Education	51700100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Youths and Sports	53900100100	550,000.00	2,000,000.00	2,000,000.00	0.00	1,450,000.00	0.00		
		School of Nursing, Uburu	52110400100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Total Sporting Activities		550,000.00	4,300,000.00	4,300,000.00	0.00	3,750,000.00	423,000.00		
	J.9	Annual Budget Expenses and Administration									
		Office of the Executive Governor	1100100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
		Ebonyi State Emergency Mgt Agency	11100800100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		

	Ebonyi State Bureau of Public Procurement	11101000100	0.00	300,000.00	300,000.00	0.00	300,000.00	50,000.00		
	Office of the Secretary to the State Government	11119100100	0.00	500,000.00	500,000.00	0.00	500,000.00	200,000.00		
	Excecutive Council (EXCO) Department	16100300100	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00		
	Liason office Lagos	16102100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Liason office Abuja	16102100200	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ebonyi State House of Assembly	11200300100	1,100,000.00	2,000,000.00	2,000,000.00	0.00	900,000.00	850,000.00		
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Information & Orientation	12300100100	150,000.00	200,000.00	200,000.00	0.00	50,000.00	0.00		
	Ebonyi State Broadcasting Corporation	12300300100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Government Printing and Stationery Department	12301300100	50,000.00	200,000.00	200,000.00	0.00	150,000.00	78,000.00		
	Ebonyi State Newspapers Publishing Corporation	12305500100	0.00	150,000.00	150,000.00	0.00	150,000.00	100,000.00		
	Office of the Head of Service	12500100100	250,000.00	250,000.00	150,000.00	100,000.00	0.00	100,000.00		
	Office of the Auditor General	14000100100	0.00	0.00		0.00	0.00	20,000.00		
	Civil Service Commission	14700100100	186,500.00	186,500.00	100,000.00	86,500.00	0.00	100,000.00		
	Local Government Service Commission	14900100100	0.00	140,000.00	140,000.00	0.00	140,000.00	0.00		
	Ebonyi State Independent Electoral Commission	14800100100	0.00	200,000.00	200,000.00	0.00	200,000.00	150,000.00		
	Ministry of Internal Security and Border Peace	12400100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	Ministry of Agriculture and Natural Resources	21500100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ebonyi State Agric Dev. Programme	21510200100	50,000.00	100,000.00	100,000.00	0.00	50,000.00	50,000.00		
	Ministry of Finance and Economic Development	22000100100	200,000.00	500,000.00	500,000.00	0.00	300,000.00	0.00		
	Ministry of Budget, Planning, Research & Monitoring	22000300100	450,000.00	500,000.00	500,000.00	0.00	50,000.00	0.00		
	Office of the Accountant General	22000700100	140,000.00	500,000.00	500,000.00	0.00	360,000.00	245,000.00		
	Internal Revenue Services	22000800100	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00		
	Ministry of Commerce and Industry	22200100100	200,000.00	200,000.00	200,000.00	0.00	0.00	100,000.00		
	Ebonyi Building Materials	22200400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Human Capital Development	22700100100	120,000.00	1,200,000.00	1,200,000.00	0.00	1,080,000.00	150,000.00		
	Ministry of Works and Transport	23400100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Fiscal Responsibility Commission	25000100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
	Ministry of Water Resources	25200100100	100,000.00	200,000.00	200,000.00	0.00	100,000.00	100,000.00		
	Ebonyi State Council for Arts and Culture	23600400100	0.00	80,000.00	80,000.00	0.00	80,000.00	0.00		
	Ministry of Land & Survey	26000100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Office of the Surveyor General	26000200100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Ministry of Power and Energy	23100100100	379,000.00	379,000.00	300,000.00	79,000.00	0.00	200,000.00		
	Ministry of Housing and Urban Development	25300100100	0.00	300,000.00	300,000.00	0.00	300,000.00	60,600.00		
	Ministry of Project Monitoring	26600100100	0.00	300,000.00	300,000.00	0.00	300,000.00	101,000.00		
	Ministry of Infrastructure	26700100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	Ministry of Market Development & Management	26900100100	0.00	150,000.00	150,000.00	0.00	150,000.00	100,000.00		
	Judicial Service Commission	31801100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00	200,000.00		
	Customary Court of Appeal	31805200100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	200,000.00		
	Ministry of Justice	32600100100	280,000.00	300,000.00	300,000.00	0.00	20,000.00	0.00		
	Ministry of Capital City and Urban Development	43700100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
	Ministry of Women Affairs and Social Development	51400100100	200,000.00	200,000.00	200,000.00	0.00	0.00	100,000.00		
	Ministry of Education	51700100100	50,000.00	250,000.00	250,000.00	0.00	200,000.00	150,000.00		
	Ebonyi State Library Board	51700800100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
	Agency for Mass Literacy	51701000100	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00		

		Ebonyi State University	51702100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Secondary Education Board	51705100000	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00		
		Ebonyi State Scholarship Board	51705600100	150,000.00	150,000.00	50,000.00	100,000.00	0.00	15,000.00		
		Ministry of Health	52100100100	250,000.00	300,000.00	300,000.00	0.00	50,000.00	0.00		
		Ministry of Youths and Sports	53900100100	200,000.00	500,000.00	500,000.00	0.00	300,000.00	200,000.00		
		School of Nursing, Uburu	52110400100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Hospital Management Board	52110200100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Enviroment, Grants and Donors	53500100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Border Peace and Conflict Resolution	18000100100	250,000.00	250,000.00	250,000.00	0.00	0.00	0.00		
		Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Office of the Deputy Governor	12300100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Admin and General Services	12300300100	25,000.00	30,000.00	30,000.00	0.00	5,000.00	0.00		
		Department of Economic Affairs	12301300100	25,000.00	50,000.00	50,000.00	0.00	25,000.00	0.00		
		Ministry of Information, Communication and Technology	12300100100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Ministry of Inter Party Affairs	12300300100	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00		
		Office of Auditor General - Local Government	12301300100	0.00	700,000.00	700,000.00	0.00	700,000.00	0.00		
		Establishment, Pension & Managemnet Service	12300100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Public Service and Manpower Development	12300300100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Public Complainant and Anti Corruption Commission	12301300100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ebonyi State Fertilizer & Chemical Company	22700100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ebonyi State Housing Development Corporation	23400100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ministry of Avaition	23400400100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Skills Development	25000100100	78,500.00	150,000.00	150,000.00	0.00	71,500.00	0.00		
		Small and Medium Scale Enterprise	25200100100	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00		
		Ebonyi State Sports Council	53905100100	50,000.00	100,000.00	100,000.00	0.00	50,000.00	0.00		
		Ebonyi State Universal Basic Education Board	51700300100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Ministry of Tertiary Education	57700100100	100,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00		
		Ministry of Rural Development	57900100100	190,000.00	190,000.00	190,000.00	0.00	0.00	0.00		
		Women Development Centre	51400200100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Examination Development Centre	51700900100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Ministry of Special Duties	17000100100	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00		
		Total Annual Budget Expenses and Aministration		6,124,000.00	26,225,500.00	25,860,000.00	365,500.00	20,101,500.00	4,169,600.00		
	J.10	Seminars and Confrences									
		Ebonyi State House of Assembly	11200300100	16,830,000.00	20,000,000.00	20,000,000.00	0.00	3,170,000.00	5,310,000.00		
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
		Office of the Accountant General	22000700100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
		Ministry of Human Capital Development	22700100100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
		Ministry of Works and Transport	23400100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Judicial Service Commission	31801100100	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00		
		State Judiciary High Court of Justice	31805100100	636,000.00	3,000,000.00	3,000,000.00	0.00	2,364,000.00	0.00		
		Customary Court of Appeal	31805200100	0.00	9,660,000.00	9,660,000.00	0.00	9,660,000.00	1,500,000.00		

		Ministry of Justice	32600100100	1,500,000.00	10,000,000.00	10,000,000.00	0.00	8,500,000.00	1,367,500.00		
		Ministry of Education	51700100100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Ebonyi State University	51702100100	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00		
		School of Nursing, Uburu	52110400100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
		Ministry of Enviroment, Grants and Donors	53500100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Public Complainant and Anti Corruption Commission	14500100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
		Ministry of Youth and Sports	53900100100	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00		
		Total Seminars and Conferences		18,966,000.00	68,860,000.00	68,860,000.00	0.00	49,894,000.00	8,177,500.00		
	J.11	Common Services									
		Office of the Deputy Governor	1100100200	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
		Office of the Secretary to the State Government	11119100100	16,830,000.00	20,000,000.00	20,000,000.00	0.00	3,170,000.00	74,291,000.00		
		Internal Revenue Services	22000800100	2,505,000.00	5,000,000.00	5,000,000.00	0.00	2,495,000.00	2,466,000.00		
		State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ministry of Youth and Sports	53900100100	400,000.00	550,000.00	550,000.00	0.00	150,000.00	0.00		
		Total Common Services		19,735,000.00	28,050,000.00	28,050,000.00	0.00	8,315,000.00	76,757,000.00		
	J.12	Government House Upkeep									
		Office of the Deputy Governor	1100100200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	25,533,000.00		
		Total Government House Upkeep		0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	25,533,000.00		
	J.13	Recruitment and Appointment									
		Ebonyi State House of Assembly	11200300100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Civil Service Commission	14700100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	9,465,840.00		
		Judicial Service Commission	31801100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State School of Nursing	52110400100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Total Recruitment and Appointment		0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00	9,465,840.00		
	J.14	Special Day Celebrations									
		Ministry of Agriculture and Natural Resources	21500100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Ministry of Commerce and Industry	22200100100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Ministry of Culture and Tourism	23600100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00		
		Customary Court of Appeal	31805200100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		High Court of Justice	31805100100	3,465,900.00	15,000,000.00	15,000,000.00	0.00	11,534,100.00	1,063,500.00		
		Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	0.00	1,000,000.00		
		Ministry of Women Affairs and Social Development	51400100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Total Special Day Celebrations		3,465,900.00	23,700,000.00	23,700,000.00	0.00	20,234,100.00	2,063,500.00		
	J.15	Anti Corruption Programme									
		Ebonyi State House of Assembly	11200300100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Total Anti Corruption Programme		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
	J.16	Committee and Management Expenses									
		Ebonyi State House of Assembly	11200300100	681,970,000.00	774,100,000.00	774,100,000.00	0.00	92,130,000.00	334,373,675.00		
		Ebonyi State University	57702100100	0.00	53,000,000.00	53,000,000.00	0.00	53,000,000.00	0.00		

		Total Committee and Management Expenses		681,970,000.00	827,100,000.00	827,100,000.00	0.00	145,130,000.00	334,373,675.00		
	J.17	Non Accident Bonus									
		Ebonyi State House of Assembly	11200300100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi Broadcasting Corporations	12300100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Office of the Auditor General	14000100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Civil Service Commission	14700100100	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00		
		Ministry of Internal Security and Border Peace	12400100100	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00		
		Ministry of Agriculture and Natural Resources	21500100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Internal Revenue Services	22000800100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Ministry of Power and Energy	23100100100	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00		
		Fiscal Responsibility Commission		0.00	900,000.00	900,000.00		900,000.00	0.00		
		State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Customary Court of Appeal	31805200100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Ministry of Capital City and Urban Development	43700100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		School of Nursing, Uburu	52110400100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Enviroment, Grants and Donors	53500100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ebonyi State Emergency Mgt Agency	14200400100	0.00	10,000.00	10,000.00		10,000.00	0.00		
		Admin. and General Service	12200100100	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00		
		Ebonyi State Independent Electoral Commission	1200100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Liason office Lagos	12300400100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Office of Auditor General - Local Government	12600100100	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00		
		Office of the Deputy Governor	11100100200	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00		
		Office of the Head of Services	11100100300	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Office of the Secretary to the State Government	16100100100	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00		
		Establishment, Pension & Managemnet Service	12500500100	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00		
		Public Service and Manpower Develoment	26700100100	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00		
		Ebonyi State Housing Development Corporation	12500700100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ebonyi State Road Maintenance Agency	23400400100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Commerce and Industry	22400200100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Housing & Urban Development	22400300100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Land & Survey	23000100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ministry of Works and Transports	22400500100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Small and Medium Scale Enterprise	22100400100	0.00	6,000.00	6,000.00	0.00	6,000.00	0.00		
		Judicial Service Commission	31801100100	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	60,000.00	60,000.00	0.00	60,000.00	0.00		
		Total Non Accident Bonus		0.00	2,994,000.00	2,994,000.00	0.00	2,994,000.00	0.00		
	J.18	Subsription to Professional Bodies									
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Office of the Accountant General	22000700100	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	1,260,000.00		
		State Judiciary High Court of Justice	31805100100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Ebonyi State Health Insurance Agency	52100200100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Office of Auditor General - Local Government	14000200100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
		Ebonyi State University	57702100100	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00		
		Total Subscription to Professional Bodies		25,000,000.00	57,200,000.00	32,200,000.00	25,000,000.00	32,200,000.00	1,260,000.00		
	J.19	Descipline and Appointment									

		Civil Service Commission	14700100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Total Discipline and Appointment		0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
	J.20	Promotions									
		Civil Service Commission	14700100100	8,390,000.00	8,390,000.00	2,000,000.00	6,390,000.00	0.00	0.00		
		Ministry of Finance and Economic Development	22000100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00		
		Internal Revenue Services	22000800100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Ebonyi State Council for Arts and Culture	23600400100	0.00	80,000.00	80,000.00	0.00	80,000.00	0.00		
		Secondary Education Board	51705100000	300,000.00	300,000.00	300,000.00	0.00	0.00	0.00		
		Office of the Head of Services	12500100100	6,900,000.00	7,640,000.00	0.00	7,640,000.00	740,000.00	0.00		
		Ministry of Avaition	23000100100	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00		
		Total Promotions		15,590,000.00	16,810,000.00	2,780,000.00	14,030,000.00	1,220,000.00	0.00		
	J.21	Civil Service Examination									
		Civil Service Commission	14700100100	61,300.00	104,000.00	104,000.00	0.00	42,700.00	0.00		
		Total Civil Service Examination		61,300.00	104,000.00	104,000.00	0.00	42,700.00	0.00		
	J.22	Servicom Expenses									
		Internal Revenue Services	22000800100	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
		Total Servicom Expenses		0.00	500,000.00	500,000.00	0.00	500,000.00	0.00		
	J.23	JUPEB Programme Maintenance									
		Ebonyi State University	51702100100	0.00	14,500,000.00	14,500,000.00	0.00	14,500,000.00	0.00		
		Total JUPEB Programme Maintenance		0.00	14,500,000.00	14,500,000.00	0.00	14,500,000.00	0.00		
	J.24	Official Hospitality									
		Ebonyi State University	51702100100	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00		
		Total Official Hospitality		0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00		
	J.25	Hotel Accomodation									
		Ebonyi State University	51702100100	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	1,400,000.00		
		Total Hotel Accomodation		0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	1,400,000.00		
	J.26	Nursary and Primary School									
		Ebonyi State University	51702100100	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00		
		Total Nursary and Primary School		0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00		
	J.27	Re Accreditation Expenses									
		Ebonyi State University	51702100100	0.00	173,400,000.00	11,000,000.00	162,400,000.00	173,400,000.00	0.00		
		Ministry of Education	51700100100	0.00	0.00	0.00	0.00	0.00	18,000,000.00		
		School of Health Technology, Ngbo	52110600100	27,000,000.00	27,000,000.00	10,000,000.00	17,000,000.00	0.00	0.00		
		Total Re Accreditation Expenses		27,000,000.00	200,400,000.00	21,000,000.00	179,400,000.00	173,400,000.00	18,000,000.00		
	J.28	Examination Expenses									
		Ebonyi State University	51702100100	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00		
		Total Examination Expenses		0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00		
	J.29	Staff Secondary School Expenses									
		Ebonyi State University	51702100100	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00		
		Total Staff Secondary School Expenses		0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00		

	J.30	Creche Services								
		Ministry of Women Affairs and Social Development	51400100100	2,300,000.00	2,000,000.00	2,000,000.00		(300,000.00)	0.00	
		Total Creche Services		2,300,000.00	2,000,000.00	2,000,000.00	0.00	(300,000.00)	0.00	
	J.31	Gender Program								
		Ministry of Women Affairs and Social Development	51400100100	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
		Total Gender Program		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
	J.32	Students Union Government								
		Ebonyi State University	51702100100	0.00	5,600,000.00	5,600,000.00		5,600,000.00	0.00	
		Total Students Union Government		0.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00	
	J.33	Grants and Contributions								
		Office of the Secretary to the State Government	11119100100	8,500,000.00	10,200,000.00	10,200,000.00	0.00	1,700,000.00	0.00	
		Political and Social Services Department (PSSD)	16100700100	2,298,000.00	4,300,000.00	4,300,000.00	0.00	2,002,000.00	0.00	
		Ministry of Health	52100100100	900,000.00	1,200,000.00	1,200,000.00	0.00	300,000.00	0.00	
		Ministry of Power	23100100100	200,000.00	375,790.00	0.00	375,790.00	175,790.00	0.00	
		King David Gifted Children Academy	51701100100	220,886,000.00	223,200,000.00	200,000,000.00	23,200,000.00	2,314,000.00	0.00	
		Total Grants and Contributions		232,784,000.00	239,275,790.00	215,700,000.00	23,575,790.00	6,491,790.00	0.00	
	J.34	Direct Teaching and Laboratory Cost								
		Ebonyi State University	51702100100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	
		Secondary Education Board	51705100100	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	
		Total Direct Teaching and Laboratory Cost		0.00	5,200,000.00	5,200,000.00	0.00	5,200,000.00	0.00	
	J.35	Foreign Scholarship Scheme								
		Ebonyi State Scholarship Board	57705600100	0.00	0.00	0.00	0.00	0.00	45,000,000.00	
		Total Foreign Scholarship Scheme		0.00	0.00	0.00	0.00	0.00	45,000,000.00	
4.2		Overhead Cost by Sector								
A		ADMINISTRATIVE SECTOR	1							
		Admin. and General Service	11118400100	225,000.00	3,000,000.00	3,000,000.00	0.00	2,775,000.00	230,000.00	
		Department of Economic Affairs	11101600100	375,000.00	1,000,000.00	1,000,000.00	0.00	625,000.00	150,000.00	
		Department of Executive Council Matters (EXCO)	11101500100	1,315,000.00	2,315,000.00	2,000,000.00	315,000.00	1,000,000.00	1,020,000.00	
		Political and Social Service Department (PSSD)	11101400100	2,698,000.00	9,300,000.00	9,300,000.00	0.00	6,602,000.00	400,000.00	
		Ebonyi State Broadcasting Corporation	12300300100	2,450,000.00	19,350,000.00	15,000,000.00	4,350,000.00	16,900,000.00	0.00	
		Ebonyi State Council on Public Procurement	11101000100	1,100,000.00	7,800,000.00	7,800,000.00	0.00	6,700,000.00	1,680,000.00	
		Religious and Welfare Matters	11101000100	645,110,890.00	720,000,000.00	720,000,000.00		74,889,110.00	680,400,011.25	
		Ebonyi State Emergency Management Agency	11100800100	3,600,000.00	5,000,000.00	5,000,000.00	0.00	1,400,000.00	2,483,350.00	
		Ebonyi State House of Assembly	11200300100	1,073,621,666.64	1,250,000,000.00	1,215,000,000.00	35,000,000.00	176,378,333.36	890,212,175.00	
		Ebonyi State House of Assembly Service Commission	11200400100	3,333,333.36	15,000,000.00	15,000,000.00	0.00	11,666,666.64	4,600,000.04	
		Ebonyi State Independent Electoral Commission	14800100100	0.00	15,500,000.00	12,200,000.00	3,300,000.00	15,500,000.00	4,746,100.00	
		Ebonyi State Newspapers Publishing	12305500100	600,000.00	3,500,000.00	3,500,000.00	0.00	2,900,000.00	544,000.00	
		Government Printing Press	12301300100	550,000.00	3,000,000.00	3,000,000.00	0.00	2,450,000.00	528,000.00	
		Liasion office Abuja	11102100200	4,000,000.00	350,000,000.00	350,000,000.00	0.00	346,000,000.00	61,500,000.00	
		Liasion office Lagos	11102100100	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	2,200,000.00	
		Local Government Service Commission	14700100200	500,000.00	2,400,000.00	2,400,000.00	0.00	1,900,000.00	600,000.00	
		Ministry of Information & Communication Tech.	12800100100	2,155,000.00	7,000,000.00	7,000,000.00		4,845,000.00	0.00	
		Ministry of Information and State Orientation	12300100100	152,416,123.78	602,000,000.00	600,000,000.00	2,000,000.00	449,583,876.22	456,620,792.55	

		Ministry of Inter Party Affairs	17500100100	4,800,000.00	7,500,000.00	7,500,000.00	0.00	2,700,000.00	0.00		
		Ministry of Internal Security	11100400100	3,808,001,042.00	6,014,000,000.00	3,014,000,000.00	3,000,000,000.00	2,205,998,958.00	2,300,327,150.00		
		Ministry of Boarder Peace and Conflict Resolution	11200400100	5,900,000.00	7,500,000.00	7,500,000.00	0.00	1,600,000.00	0.00		
		Office of Auditor General - Local Government	14000100200	0.00	62,550,000.00	62,550,000.00	0.00	62,550,000.00	0.00		
		Office of the Auditor General	14000100100	11,940,000.00	67,450,000.00	67,450,000.00	0.00	55,510,000.00	11,305,300.00		
		Office of the Deputy Governor	11100100200	143,150,000.00	378,130,000.00	292,830,000.00	85,300,000.00	234,980,000.00	311,135,600.00		
		Office of the Executive Governor	11100100100	6,428,214,364.81	7,026,200,000.00	6,940,200,000.00	86,000,000.00	597,985,635.19	5,689,209,789.28		
		Office of the Head of Services	12500100100	20,180,000.00	21,000,000.00	6,000,000.00	15,000,000.00	820,000.00	2,400,000.00		
		Office of the Secretary to the State Government	11101300100	19,102,643,054.31	20,299,835,600.00	11,000,000,000.00	9,299,835,600.00	1,197,192,545.69	16,664,335,429.09		
		State Civil Service Commission	14700100100	12,590,000.00	18,120,000.00	9,120,000.00	9,000,000.00	5,530,000.00	11,306,800.00		
		Establishment, Pension & Managemnet Service		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Public Service and Manpower Development		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Department of General Services		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00		
		Public Complainant and Anti Corruption Commission		11,400,000.00	24,000,000.00	24,000,000.00	0.00	12,600,000.00	0.00		
		Ministry of Special Duties		3,190,000.00	7,500,000.00	7,500,000.00		4,310,000.00	0.00		
		TOTAL ADMINISTRATIVE SECTOR		31,446,058,474.90	37,006,950,600.00	24,466,850,000.00	12,540,100,600.00	5,560,892,125.10	27,097,934,497.21		
	B	ECONOMIC SECTOR	2								
		Board of Internal Revenue	22000800100	18,455,000.00	30,000,000.00	30,000,000.00	0.00	11,545,000.00	14,089,500.00		
		EBADEP	21510200100	550,000.00	4,000,000.00	4,000,000.00	0.00	3,450,000.00	150,000.00		
		Ebonyi Building Materral Limited	22205600100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
		Ebonyi Investment and Property Co. Ltd	22001200100	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.00		
		Ebonyi State Council for Art & Culture	23600400100	450,000.00	1,500,000.00	1,500,000.00	0.00	1,050,000.00	400,000.00		
		Ebonyi State Fertilizer & Chemical Company	21511000200	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00		
		Ebonyi State Housing Development Corporation	25301000100	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00		
		Ebonyi State Road Maintenance Agency	23400400100	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00		
		EBRUWASSA	23405400200	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00		
		Fiscal Responsibility Commission	22001300100	1,013,875.00	5,650,000.00	5,650,000.00	0.00	4,636,125.00	500,000.00		
		Ministry of Agriculture and Natural Resources	21500100100	8,702,500.00	12,000,000.00	5,000,000.00	7,000,000.00	3,297,500.00	4,102,000.00		
		Ministry of Budget & Planning	23800100100	9,936,600.00	18,200,000.00	18,200,000.00	0.00	8,263,400.00	444,000.00		
		Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	650,000.00		
		Ministry of Commerce and Industry	22200100100	2,200,000.00	18,370,000.00	18,370,000.00	0.00	16,170,000.00	2,336,500.00		
		Ministry of Avaition		9,491,000.00	19,200,000.00	7,500,000.00	11,700,000.00	9,709,000.00	0.00		
		Ministry of Skills Development		5,070,000.00	207,500,000.00	207,500,000.00		202,430,000.00	0.00		
		Ministry of Culture and Tourism	23600100100	4,700,000.00	10,100,000.00	6,600,000.00	3,500,000.00	5,400,000.00	1,600,000.00		
		Ministry of Finance and Economic Development	22000100100	28,959,575.34	62,420,000.00	33,420,000.00	29,000,000.00	33,460,424.66	93,090,248.86		
		Ministry of Housing & Urban Development	26001000100	2,400,000.00	7,500,000.00	7,500,000.00	0.00	5,100,000.00	1,970,600.00		
		Ministry of Infrastructure	23400500100	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	1,415,000.00		
		Ministry of Trade and Investments	22001300100	5,175,000.00	6,970,000.00	5,500,000.00	1,470,000.00	1,795,000.00	1,669,760.00		
		Ministry of Land & Survey	26000100100	2,400,000.00	9,850,000.00	9,850,000.00	0.00	7,450,000.00	1,872,000.00		
		Ministry of Power	26100100100	8,929,110.00	9,000,000.00	7,500,000.00	1,500,000.00	70,890.00	3,865,000.00		
		Ministry of Project Monitoring	26500100100	3,000,000.00	12,000,000.00	12,000,000.00	0.00	9,000,000.00	2,221,000.00		
		Ministry of Solid Minerals	23305100100	8,000,000.00	10,000,000.00	6,000,000.00	4,000,000.00	2,000,000.00	3,445,000.00		
		Ministry of Water Resouces	26100100100	7,020,000.00	12,820,000.00	6,000,000.00	6,820,000.00	5,800,000.00	2,900,000.00		
		Ministry of Human Capital Dev. & Monitoring	22700100100	12,480,000.00	50,000,000.00	50,000,000.00	0.00	37,520,000.00	11,385,000.00		
		Ministry of Market Development & Management	26900100100	3,000,000.00	4,750,000.00	4,400,000.00	350,000.00	1,750,000.00	980,000.00		
		Ministry of Works and Transports	23400100100	31,600,000.00	69,400,000.00	6,500,000.00	62,900,000.00	37,800,000.00	1,933,000.00		
		Office of the Accountant General	22000700100	165,187,824.16	486,156,255.14	122,500,000.00	363,656,255.14	320,968,430.98	104,771,805.56		
		Office of the Surveyor- General	26000200100	1,685,000.00	1,900,000.00	1,900,000.00	0.00	215,000.00	1,555,000.00		

		NEWMAP		0.00	0.00	0.00	0.00	0.00	0.00		
		Ebonyi State Committee on Food and Nutrition		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00		
		Ministry of Enviroment, Grants and Donors		4,800,000.00	7,500,000.00	7,500,000.00	0.00	2,700,000.00	0.00		
		Revenue Appeal Commission		11,867,500.00	15,600,000.00	2,400,000.00	13,200,000.00	3,732,500.00	0.00		
		Small and Medium Scale Enterprise		0.00	8,000,000.00	7,000,000.00	1,000,000.00	8,000,000.00	0.00		
		Ebonyi State Agric Land Dev Authority		0.00	12,000,000.00	12,000,000.00		12,000,000.00	0.00		
		Debt Management Office			3,000,000.00	3,000,000.00		3,000,000.00	0.00		
		TOTAL ECONOMIC SECTOR		357,072,984.50	1,150,436,255.14	644,340,000.00	506,096,255.14	793,363,270.64	257,345,414.42		
	C	LAW AND JUSTICE	3								
		Customary Court of Appeal	32605200100	37,280,000.04	120,000,000.00	120,000,000.00	0.00	82,719,999.96	31,326,660.00		
		High Court of Justice	32605100100	58,106,666.68	252,000,000.00	170,000,000.00	82,000,000.00	193,893,333.32	98,770,432.67		
		Judicial Service Commission	31801100100	8,400,000.00	76,000,000.00	76,000,000.00	0.00	67,600,000.00	6,506,000.00		
		Ministry of Justice	32600100100	252,585,125.00	447,500,000.00	431,500,000.00	16,000,000.00	194,914,875.00	345,557,288.66		
		TOTAL LAW AND JUSTICE		356,371,791.72	895,500,000.00	797,500,000.00	98,000,000.00	539,128,208.28	482,160,381.33		
	D	REGIONAL SECTOR	4								
		Ministry of Capital City Development		5,845,000.00	8,210,000.00	7,810,000.00	400,000.00	2,365,000.00	4,993,000.00		
		TOTAL REGIONAL SECTOR		5,845,000.00	8,210,000.00	7,810,000.00	400,000.00	2,365,000.00	4,993,000.00		
	E	SOCIAL SECTOR	5								
		Ebonyi State Agency for Mass Literacy	51701000100	300,000.00	2,400,000.00	2,400,000.00	0.00	2,100,000.00	230,000.00		
		Ebonyi State College of Education	51701900100	0.00	1,200,000,000.00	1,200,000,000.00	0.00	1,200,000,000.00	0.00		
		Ebonyi State Health Insurance Agency	52110300300	0.00	103,450,000.00	10,000,000.00	93,450,000.00	103,450,000.00	0.00		
		Ebonyi State Primary Health Care Development Agency	52100300100	1,477,000.00	20,000,000.00	20,000,000.00	0.00	18,523,000.00	0.00		
		Ebonyi State Library Board	51700800100	940,000.00	2,000,000.00	2,000,000.00	0.00	1,060,000.00	50,000.00		
		Ebonyi State Scholarship Board	51705600100	7,015,000.00	8,060,000.00	5,200,000.00	2,860,000.00	1,045,000.00	45,135,000.00		
		Ebonyi State Sports Council		450,000.00	4,000,000.00	4,000,000.00	0.00	3,550,000.00	250,000.00		
		Ebonyi State School of Health	52100100200	27,000,000.00	37,000,000.00	20,000,000.00	17,000,000.00	10,000,000.00	0.00		
		Ebonyi State School of Nursing	52100400100	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00		
		Ebonyi State Universal Basic Education Board	51700300100	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00		
		Ebonyi State University	51702100100	0.00	1,015,900,000.00	853,500,000.00	162,400,000.00	1,015,900,000.00	1,400,000.00		
		Ebonyi State Vocational College	51702000200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00		
		King David Gifted Children Academy	51703000200	220,886,000.00	223,200,000.00	200,000,000.00	23,200,000.00	2,314,000.00	0.00		
		Ministry of Education	51700100100	12,122,000.00	25,700,000.00	20,000,000.00	5,700,000.00	13,578,000.00	35,823,300.00		
		Ministry of Enviroment	53500100100	5,010,000.00	8,300,000.00	6,000,000.00	2,300,000.00	3,290,000.00	7,170,000.00		
		Ministry of Health	52100100100	126,912,701.00	217,500,000.00	216,000,000.00	1,500,000.00	90,587,299.00	28,031,800.00		
		Ministry of Local Government and Chieftaincy Matters	55100100100	2,400,000.00	6,300,000.00	6,300,000.00	0.00	3,900,000.00	2,900,000.00		
		Ministry of Women Affairs and Social Development	51400100100	10,370,000.00	14,000,000.00	11,500,000.00	2,500,000.00	3,630,000.00	4,926,000.00		
		Ministry of Youth and Sports	51300100100	2,950,000.00	8,500,000.00	8,500,000.00	0.00	5,550,000.00	2,150,000.00		
		Secondary Education Board	51705100100	16,236,000.00	20,000,000.00	20,000,000.00	0.00	3,764,000.00	11,999,900.00		
		Ministry of Tertiary Education	51703000100	6,930,000.00	10,000,000.00	7,500,000.00	2,500,000.00	3,070,000.00	0.00		
		State Hospital Management Board	52110200100	4,720,000.00	10,000,000.00	10,000,000.00	0.00	5,280,000.00	470,000.00		
		David Umahi Fed. University of Health Sciences		0.00	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00		
		Aeronautic University, Ezza		50,000,000.00	200,000,000.00	200,000,000.00	0.00	150,000,000.00	0.00		
		ICT University, Izzi		50,000,000.00	300,000,000.00	300,000,000.00	0.00	250,000,000.00	0.00		
		Women Development Centre		0.00	6,000,000.00	6,000,000.00		6,000,000.00	0.00		
		Examination Development Centre		100,000.00	1,200,000.00	1,200,000.00		1,100,000.00	40,000.00		

		King David Umahi Federal University of Medical			600,000,000.00	600,000,000.00		600,000,000.00	0.00		
		Ministry of Rural Development		5,600,000.00	6,000,000.00	6,000,000.00		400,000.00	0.00		
		TOTAL SOCIAL SECTOR		551,418,701.00	4,680,510,000.00	4,367,100,000.00	313,410,000.00	4,129,091,299.00	140,576,000.00		
		GRAND TOTAL		32,716,766,952.12	43,741,606,855.14	30,283,600,000.00	13,458,006,855.14	11,024,839,903.02	27,983,009,292.96		
			NCOA CODES	REF. NOTES	2024	2023					
5		Interest on Loans									
		CACS 1(Commercial Agriculture CreditScheme)			6,864,930.27	10,073,352.66					
		CACS 2 (Commercial Agriculture CreditScheme)			0.00	2,283,676.30					
		Health Facility			9,135,331.78	10,747,449.15					
		Commercial Bank Term Loan			59,974,677.90	72,860,743.40					
		External Loan			5,554,436.57	126,318,629.05					
		Total interest			81,529,376.52	222,283,850.56					
	5b	Principal Loans Due But not Paid									
		Domestic Debts									
		CACs 1			73,181,508.39	52,201,713.04					
		CACS 2			0.00	77,762,762.36					
		Budget Support			0.00	0.00					
		Health Facility Loan			17,912,415.25	0.00					
		Commercial Bank Term Loan			222,346,955.54	209,460,890.04					
		Paris Club			0.00	17,912,415.25					
		Foreign Debts			583,961,958.07	640,621,118.01					
		Sub Total			897,402,837.25	997,958,898.70					
		Foreign Debts									
		Ebonyi State -HIV/AIDS Programme-IDA			63,530,595.38	64,088,963.17					
		Ebonyi State- Health System Development -IDA			62,950,281.11	11,939,073.80					
		Ebonyi State-Community Based Urban Dev. Project -IDA			60,870,821.65	109,189,422.26					
		Ebonyi State -Universal Basic Education-IDA			64,836,302.49	20,063,252.07					
		Ebonyi State -Community Based Poverty Reduction-IDA			63,682,582.45	64,743,625.00					
		Ebonyi State - Community and Social Dev. Project			51,841,407.98	35,092,973.23					
		Ebonyi State Third National Fadama Dev. Project			53,934,684.44	37,101,499.33					
		Ebonyi State Health System Dev. Project(Addtn Financing)			51,834,499.47	9,514,642.72					
		Ebonyi State-Second HIV/AIDS Program Dev. Project			59,682,559.10	32,461,118.94					
		Ebonyi State-Nigeria Erosion and Watershed Mgt Project			50,798,223.99	40,446,348.49					
		Ebonyi State Value Chain Development Programme 1			0.00	86,901,239.00					
		Ebonyi State Value Chain Development Programme 1			0.00	129,078,960.00					
		Sub Total			583,961,958.07	640,621,118.01					
	5c	Supplies due for payments									

		Intangible Assets- Others			358,202,522.69	0.00				
		Purchase of Air craft			59,940,000,000.00	0.00				
		Purchase of Plants and Machinery			1,007,500,000.00	0.00				
		International Travel and Transport			136,282,000.00	0.00				
		Total			61,441,984,522.69	0.00				
6		Public Debt Charges								
		Excess Crude Loan			0.00	306,442,516.91				
		Salary Bail out Loan			0.00	124,094,375.23				
		Budget Support Facility			0.00	709,353,581.29				
		CACS 1 (Commercial Agriculture CreditScheme)			78,883,004.02	154,420,115.12				
		CACs 2			0.00	56,159,517.19				
		Health Facility			118,490,626.90	137,836,035.37				
		Foreign Loan			2,210,302,384.13	0.00				
		Commercial Bank Term Loan			694,014,891.89	977,864,883.42				
		Airport Loan			0.00	300,000,000.00				
		Judgement Debts			0.00	83,327,926.91				
		Overdraft Interest			0.00	350,545,108.36				
		Total			3,101,690,906.94	3,200,044,059.80				

7		Statutory Revenue		A	B	C	D	E	F	G	H	I		
		Month		Statutory Allocations	Exchange Rate Gain Alloc.	Excess Crude Oil	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	Non Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL	
		January		2,055,005,635.06	1,614,694,280.19	0.00	0.00	0.00	0.00	273,405,888.71	0.00	0.00	3,943,105,803.96	
		February		2,579,010,408.78	1,506,195,629.19	0.00	0.00	0.00	0.00	244,262,368.53	0.00	0.00	4,329,468,406.50	
		March		97,450,486.94	3,242,429,671.87	0.00	0.00	0.00	0.00	233,291,551.80	0.00	0.00	3,573,171,710.61	
		April		1,525,550,932.03	1,547,890,870.02	0.00	0.00	0.00	0.00	283,601,363.27	0.00	0.00	3,357,043,165.32	
		May		1,356,311,223.74	2,393,902,762.59	0.00	0.00	0.00	0.00	246,568,931.95	0.00	0.00	3,996,782,918.28	
		June		719,535,763.39	2,713,247,113.43	0.00	0.00	0.00	0.00	244,731,431.24	0.00	0.00	3,677,514,308.06	
		July		524,189,570.62	2,614,245,618.99	0.00	0.00	0.00	0.00	330,363,628.30	0.00	1,226,812,510.86	4,695,611,328.77	
		August		742,119,465.05	3,215,030,320.88	0.00	0.00	0.00	0.00	244,996,850.97	0.00	180,942,452.24	4,383,089,089.14	
		September		817,949,541.51	2,572,907,538.38	0.00	0.00	0.00	0.00	269,613,094.95	0.00	0.00	3,660,470,174.84	
		October		538,046,439.31	2,544,388,952.35	0.00	0.00	0.00	0.00	263,319,612.85	0.00	920,109,383.14	4,265,864,387.65	
		November		263,651,444.29	3,022,145,867.90	0.00	0.00	0.00	0.00	309,706,715.52	0.00	613,060,113.85	4,208,564,141.56	
		December		1,952,952,029.95	3,680,133,003.12	0.00	0.00	0.00	0.00	423,522,583.82	0.00	0.00	6,056,607,616.89	
		Total		13,171,772,940.67	30,667,211,628.91	0.00	0.00	0.00	0.00	3,367,384,021.91	0.00	2,940,924,460.09	50,147,293,051.58	
8		PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT												
				A	B	C	D	E	F	G	H	I		
				Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Aircraft	Total
			NCOA CODES	320101	320102	320103	320104	320105	320106	320107		320108		
				N	N	N	N	N	N	N	N	N	N	N
		Ebonyi Road Maintanance Agency		0.00	0.00	105,830,335.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,830,335.24
		Ebonyi State Council of Public Procurement	26052001	0.00	0.00	0.00	0.00	0.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00	16,000,000.00
		Ebonyi State Arts and Culture	23003001	0.00	0.00	0.00	0.00	0.00	6,749,400.00	8,000,000.00	0.00	0.00	0.00	14,749,400.00
		EB-RUWASSA	34004001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Agriculture	11010001	97,880,274.55	4,000,000.00	730,000,000.00	2,879,037,750.00	81,144,000.00	0.00	0.00	0.00	0.00	0.00	3,792,062,024.55
		Ministry of Commerce	12003001	50,000,000.00	2,989,200.00	7,190,000.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	64,179,200.00
		Ministry of Culture & Tourism	52110600	45,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,700,000.00
		Ministry of Finance	52110400	0.00	0.00	7,000,000.00	0.00	0.00	0.00	1,900,000.00	0.00	0.00	0.00	8,900,000.00
		Ministry of Housing	23600400	2,510,231,230.00	0.00	2,000,000.00	0.00	295,663,779.24	0.00	0.00	2,298,625,000.00	0.00	0.00	5,106,520,009.24
		Ministry of Human Capital	17002000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Infrastructure	61054002	0.00	0.00	5,262,793,216.30	0.00	0.00	0.00	14,444,067,772.22	120,000,000.00	0.00	0.00	19,826,860,988.51
		Ministry of Lands	26051001	78,493,260.00	0.00	35,000,000.00	0.00	0.00	0.00	0.00	1,686,499,268.94	0.00	0.00	1,799,992,528.94
		Ministry of Power	18011001	0.00	0.00	4,538,508,827.66	475,565,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,014,073,827.66
		Ministry of Project Monitoring	15001001	0.00	0.00	338,295,398.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	338,295,398.70
		Ministry of Solid Minerals	22001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Water Resourc	36001001	0.00	1,453,397,404.25	0.00	0.00	0.00	0.00	0.00	149,534,492.46	0.00	0.00	1,602,931,896.71
		Ministry of Market Development	51700100	176,079,573.38	0.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186,079,573.38
		Ministry of works & Transport	35001001	20,000,000.00	0.00	21,962,097,920.59	0.00	0.00	0.00	0.00	9,478,712,575.72	0.00	0.00	31,460,810,496.31
		Ministry Special Projects	20001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Department of Small and Medium Scale Enterprise	21001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Accountant General	60010002	2,225,723,531.00	35,208,721.05	145,666,330.00	108,879,418.00	210,000,000.00	207,385,250.00	217,002,113.53	0.00	69,412,737.50	0.00	3,219,278,101.08
		Office of the Surveyor General	11020001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Internal Revenue Service	23001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry Of Trade and Investments	34004001	61,950,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	66,670,175,000.00	66,733,125,000.00
		NEWMAP	11004001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Pipe Production Company	32600100	0.00	0.00	0.00	965,645,363.65	0.00	0.00	68,579,275.00	0.00	0.00	0.00	1,034,224,638.65
		Ebonyi State Transport Corporation	60001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Aviation		1,521,708,003.09	0.00	12,906,561,937.90	24,800,000.00	12,005,000.00	17,000,000.00	0.00	0.00	0.00	3,256,500,000.00	17,738,574,940.99
		FADAMA		0.00	0.00	50,616,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,616,000.00
		Ebonyi State Building Materials Limited		49,452,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,452,150.00
		Ministry of Budget		0.00	0.00	0.00	0.00	0.00	0.00	28,899,000.00	0.00	0.00	0.00	28,899,000.00
		Sub Total		6,837,218,022.02	1,495,595,325.30	46,101,559,966.39	4,457,927,531.65	598,812,779.24	231,134,650.00	14,776,448,160.75	13,733,371,337.12	78,412,737.50	69,926,675,000.00	158,237,155,509.96
		Ebonyi State School of Health	61001001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State School of Nursing	11021009	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	0.00	12,000,000.00	0.00	16,000,000.00
		Ebonyi State Vocational Education	22051001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Education(P&S)	61054001	14,399,740.00	0.00	0.00	0.00	0.00	0.00	20,500,000.00	5,770,600,010.80	14,836,000.00	0.00	5,820,335,750.80
		Ministry of Enviroment	51400100	0.00	0.00	0.00	445,628,000.00	0.00	0.00	0.00	0.00	0.00	0.00	445,628,000.00

		Ministry of Health	26900100	686,000,000.00	0.00	0.00	0.00	0.00	0.00	436,600,000.00	0.00	0.00	0.00	1,122,600,000.00
		Ministry of Women Affairs	34001001	40,910,052.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,910,052.26
		Ministry of Youth & Sports	13001001	90,156,500.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,156,500.00
		Ebonyi State Health Insurance Agency	11013002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Universal Basic Education Board	11100800	2,600,237,312.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600,237,312.90
		Ebonyi State College of Education, Ikwo	52100200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyin State University, Abakaliki	51700300	0.00	0.00	340,888,669.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,888,669.40
		King David Academy	51701900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Agency for Mass Literacy	51702100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Women Development Center	51702622	18,000,000.00	0.00	0.00	53,911,250.00	0.00	0.00	0.00	0.00	0.00	0.00	71,911,250.00
		King david medical univertsity	51702623	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Aeronetic University, Ezza	51701000	273,589,254.40	0.00	0.00	0.00	0.00	0.00	9,600,000.00	2,387,979,195.32	0.00	0.00	2,671,168,449.72
		Secondary Education Board	51400200	0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	0.00	3,000,000.00	0.00	9,000,000.00
		Library Board	16102100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Government Printing Press	20007001	0.00	0.00	0.00	0.00	0.00	0.00	8,500,000.00	0.00	0.00	0.00	8,500,000.00
		ICT University, IZZI		226,395,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,838,595,914.53	0.00	0.00	6,064,990,914.53
		Examination Development Centre		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Primary Health Care Agency		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Scholarship Board		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Tertiary Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Rural Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Sub Total		3,949,687,859.56	0.00	345,888,669.40	499,539,250.00	0.00	0.00	485,200,000.00	13,997,175,120.65	29,836,000.00	0.00	19,307,326,899.61
		Ebonyi Broadcasting Corporation	11100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State House of Assembly	11001001	325,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00	5,000,000.00	0.00	340,000,000.00
		Ministry of Information	23013002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,036,000,000.00	0.00	1,036,000,000.00
		Ministry of Internal Security	11013001	0.00	0.00	0.00	0.00	0.00	139,000,000.00	349,740,331.03	0.00	0.00	0.00	488,740,331.03
		Ebonyi State Emergency Mgt Agency	60002001	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00
		Liason office Abuja	47001001	5,065,000.00	1,500,000.00	339,800,000.00	0.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	353,365,000.00
		Office of the State Auditor General		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Deputy Governor	22000800	78,186,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,186,000.00
		Office of the Executive Governor		410,000.00	0.00	0.00	0.00	750,000.00	0.00	148,277,917.00	0.00	10,421,250.00	0.00	159,859,167.00
		Ministry of Information Communicationand Technology		156,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,632,500.00	0.00	193,632,500.00
		Office of the Secretary to State Govt		14,000,000.00	0.00	0.00	4,000,000.00	0.00	16,819,728,603.55	500,000,000.00	0.00	5,000,000.00	0.00	17,342,728,603.55
		State Civil Service Commission		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		House of Assembly Service Commission		6,500,000.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	10,500,000.00
		Independent Electoral Commission		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Interparty Affairs		0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00
		Office of the Head of Service		0.00	0.00	0.00	0.00	0.00	0.00	16,071,250.00	0.00	0.00	0.00	16,071,250.00
		Ministry of Grants and Donor Agencies		0.00	0.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,000,000.00
		Public Complain Commission		0.00	0.00	0.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
		Ebonyi State Sustainable Development Goals (SDG)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Diaspora Agency		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Border Peace and Conflict Resolution		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Special Duties		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Sub Total		585,161,000.00	3,500,000.00	356,800,000.00	24,000,000.00	10,750,000.00	16,958,728,603.55	1,026,089,498.03	0.00	1,094,053,750.00	0.00	20,059,082,851.58
		Ministry of Capital City Development		0.00	0.00	0.00	0.00	585,046,791.14	0.00	0.00	0.00	0.00	0.00	585,046,791.14
		Sub Total		0.00	0.00	0.00	0.00	585,046,791.14	0.00	0.00	0.00	0.00	0.00	585,046,791.14
		Customary Court of Appeal		0.00	0.00	0.00	0.00	7,365,000.00	0.00	0.00	0.00	0.00	0.00	7,365,000.00
		Judicial High Court		0.00	0.00	0.00	0.00	18,000,000.00	0.00	30,000,000.00	0.00	0.00	0.00	48,000,000.00
		Judicial Service Commission		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Justice		114,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,000,000.00
		Sub Total		114,000,000.00	0.00	0.00	0.00	25,365,000.00	0.00	30,000,000.00	0.00	0.00	0.00	169,365,000.00
		Grant Total		11,486,066,881.58	1,499,095,325.30	46,804,248,635.79	4,981,466,781.65	1,219,974,570.38	17,189,863,253.55	16,317,737,658.78	27,730,546,457.77	1,202,302,487.50	69,926,675,000.00	198,357,977,052.29
9		Investment Property		Building	Others	Total								
				0.00	0.00	0.00								
		Total		0.00	0.00	0.00								
10		Intangible Assets												
				Research & Dev.	Computer Software	Patent Right	Others	Total						
		CS-DA		0.00	0.00	0.00	2,000,000,000.00	2,000,000,000.00						
		Sports Council		0.00	0.00	0.00	0.00	0.00						

		Examination Development Centre		0.00	0.00	0.00	0.00	0.00						
		King David Gifted Children		0.00	0.00	0.00	0.00	0.00						
		Ministry of Commerce and Industry		0.00	0.00	0.00	58,000,000.00	58,000,000.00						
		Ministry of Enviroment		0.00	0.00	0.00	470,467,900.00	470,467,900.00						
		Ministry of Human Capital		0.00	0.00	0.00	2,535,821,000.00	2,535,821,000.00						
		Ministry of women Affairs		0.00	0.00	0.00	2,662,000.00	2,662,000.00						
		Office of the Deputy Governor		0.00	0.00	0.00	0.00	0.00						
		Ebonyi State Health Insurance Agency		0.00	0.00	0.00	37,159,903.81	37,159,903.81						
		FADAMA		0.00	0.00	0.00	2,202,000,000.00	2,202,000,000.00						
		Ministry of Agriculture (IFAD)		0.00	0.00	0.00	0.00	0.00						
		Ministry of Agriculture		0.00	0.00	0.00	308,057,950.00	308,057,950.00						
		Primary Health Care Development Agency		0.00	0.00	0.00	0.00	0.00						
		Ebonyi State Emergency Management Agency		0.00	0.00	0.00	92,740,000.00	92,740,000.00						
		Small and Medium Enterprises		0.00	0.00	0.00	1,924,947,750.00	1,924,947,750.00						
		Government Printing Press		0.00	0.00	0.00	1,000,000.00	1,000,000.00						
		Ministry of Health		0.00	0.00	0.00	608,994,320.00	608,994,320.00						
		Ministry of ICT		0.00	0.00	0.00	63,145,500.00	63,145,500.00						
		Ministry of Solid Minerals		0.00	0.00	68,000,000.00	0.00	68,000,000.00						
		Ebonyi State Scholarship Board		0.00	0.00	0.00	10,806,686,417.00	10,806,686,417.00						
		Office of the Surveyor General		0.00	0.00	0.00	12,084,962.50	12,084,962.50						
		Women Development Centre		0.00	0.00	0.00	0.00	0.00						
		Ministry of Skill and Job Development		0.00	0.00	0.00	44,130,750.00	44,130,750.00						
		Committee on Food and Nutritions		0.00	0.00	0.00	0.00	0.00						
		Ministry of Tertiary Education		0.00	0.00	0.00	0.00	0.00						
		Sustainable Development Goals (SDG)		0.00	0.00	0.00	0.00	0.00						
		Diaspora Agency		0.00	0.00	0.00	0.00	0.00						
		Ministry of Border Peace and Conflict Resolution		0.00	0.00	0.00	0.00	0.00						
		Ebonyi State Independent Electoral Commission		0.00	0.00	0.00	0.00	0.00						
		Ministry of Special Duties		0.00	0.00	0.00	11,700,000.00	11,700,000.00						
		Ministry of Youths and Sports		0.00	0.00	0.00	475,000,000.00	475,000,000.00						
		Ministry of Education		0.00	0.00	0.00	787,030,920.00	787,030,920.00						
		Ministry of Aviation Technology		163,140,984.11	0.00	50,000,000.00	0.00	213,140,984.11						
		Ministry of Trade and Investment		0.00	0.00	0.00	0.00	0.00						
		Total		163,140,984.11	0.00	118,000,000.00	22,441,629,373.31	22,722,770,357.42						
11		Biological Assets												
				Floriculture	Others	Total								
		Ministry of Enviroment		0.00	470,467,900.00	470,467,900.00								
		Ministry of Aeronautic University		0.00	20,000,000.00	20,000,000.00								
		Total		0.00	490,467,900.00	490,467,900.00								
12		Financial Assets												
				Shares	Others	Total								
		Ebonyi Investment and Property Company		529,998,014.25	0.00	529,998,014.25								
		Ministry of Avaiation and Technology		38,000,000.00	0.00	38,000,000.00								
		Total		567,998,014.25	0.00	567,998,014.25								
			NCOA CODES	REF. NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023				
13		Capital Expenditures			₦	₦	₦	₦	₦	₦				
		Capital Expenditures By Sector and Administrative Classification												
			1											
A		ADMINISTRATIVE SECTOR												
		Department of Economic Affairs	16100200		0.00	4,250,000.00	4,250,000.00	0.00	(4,250,000.00)	0.00				
		Executive Council (EXCO) Department	16100300		0.00	4,800,000.00	4,800,000.00	0.00	(4,800,000.00)	0.00				
		Department of General Services	16100500		0.00	4,650,000.00	4,650,000.00	0.00	(4,650,000.00)	0.00				
		Political and Social Services Department (PSSD)	16100700		0.00	4,700,000.00	4,700,000.00	0.00	(4,700,000.00)	0.00				
		Ebonyi State Community and Social Development Agency (EBCSDA)			2,000,000,000.00	2,055,000,000.00	1,000,000,000.00	1,055,000,000.00	(55,000,000.00)	300,000,000.00				
		Local Government Staff Pension Board			0.00	0.00	0.00	0.00	0.00	0.00				
		Ebonyi Broadcasting Corporation	23003001		0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	0.00				

		Ebonyi State Council of Public Procurement	11010001		16,000,000.00	23,600,000.00	19,150,000.00	4,450,000.00	(7,600,000.00)	9,285,000.00				
		Ebonyi State Emergency Mgt. Agency (SEMA)	11008001		95,740,000.00	350,000,000.00	174,200,000.00	175,800,000.00	(254,260,000.00)	59,235,000.00				
		Ebonyi State House of Assembly	12003001		340,000,000.00	460,000,000.00	460,000,000.00	0.00	(120,000,000.00)	277,000,000.00				
		Ebonyi State House of Assembly Service Commission	12004001		10,500,000.00	53,000,000.00	50,000,000.00	3,000,000.00	(42,500,000.00)	0.00				
		Ebonyi State Independent Electoral Commission	48001001		0.00	14,000,000.00	14,000,000.00	0.00	(14,000,000.00)	0.00				
		Ebonyi State Newspaper & Publishing Corporation	23055001		0.00	11,250,000.00	11,250,000.00	0.00	(11,250,000.00)	0.00				
		Government Printing and Stationery Department	23013001		9,500,000.00	11,000,000.00	8,500,000.00	2,500,000.00	(1,500,000.00)	20,000,000.00				
		Liaison Office - Lagos	11021001		0.00	2,966,400,000.00	99,450,000.00	2,866,950,000.00	(2,966,400,000.00)	0.00				
		Liaison Office, Abuja	11021002		353,365,000.00	2,141,550,000.00	2,141,550,000.00	0.00	(1,788,185,000.00)	12,900,748.38				
		Local Government Service Commission	47001002		0.00	6,000,000.00	6,000,000.00	0.00	(6,000,000.00)	0.00				
		Ministry of Grants and Donor Agencies	11007001		13,000,000.00	95,000,000.00	15,000,000.00	80,000,000.00	(82,000,000.00)	0.00				
		Ministry of Information	23001001		1,036,000,000.00	1,220,250,000.00	1,150,000,000.00	70,250,000.00	(184,250,000.00)	133,407,500.00				
		Ministry of Internal Security	11004001		488,740,331.03	1,000,000,000.00	700,000,000.00	300,000,000.00	(511,259,668.97)	429,574,328.49				
		Ministry of Inter Party Affairs			4,000,000.00		25,000,000.00	0.00	(21,000,000.00)	0.00				
		Office of Auditor General - Local Government	40001002			26,350,000.00	26,350,000.00	0.00	(26,350,000.00)	0.00				
		Office of Auditor General - State	40001001		0.00	116,730,000.00	116,730,000.00	0.00	(116,730,000.00)	5,000,000.00				
		Office of the Deputy Governor	11001002		78,186,000.00	159,500,000.00	86,000,000.00	73,500,000.00	(81,314,000.00)	71,911,900.00				
		Office of the Executive Governor	11001001		159,859,167.00	295,800,000.00	70,050,000.00	225,750,000.00	(135,940,833.00)	121,054,395.28				
		Office of the Head of Service	25001001		16,071,250.00	22,000,000.00	12,000,000.00	10,000,000.00	(5,928,750.00)	0.00				
		Ministry of ICT	23013002		256,778,000.00	383,145,500.00	50,000,000.00	333,145,500.00	(126,367,500.00)	0.00				
		Office of the Secretary to State Govt	11013001		17,342,728,603.55	17,516,750,000.00	7,000,000,000.00	10,516,750,000.00	(174,021,396.45)	14,354,730,285.18				
		State Civil Service Commission	47001001		0.00	6,750,000.00	6,750,000.00	0.00	(6,750,000.00)	2,388,000.00				
		Public Complain Commission	11185001		20,000,000.00	100,000,000.00	100,000,000.00	0.00	(80,000,000.00)	0.00				
		Diaspora Agency			0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00				
		Ministry of Border Peace and Conflict Resolution	18000100100		0.00	226,084,000.00	12,000,000.00	214,084,000.00	(226,084,000.00)	0.00				
		Ministry of Special Duties			11,700,000.00	22,090,000.00	20,000,000.00	2,090,000.00	(10,390,000.00)	0.00				
		TOTAL ADMINISTRATIVE SECTOR			22,252,168,351.58	29,455,649,500.00	13,522,380,000.00	15,933,269,500.00	(7,203,481,148.42)	15,796,487,157.33				
			2											
	B	ECONOMIC SECTOR												
		Ebonyi Building Material Ind. Ltd	22056001		49,452,150.00	54,452,150.00	5,000,000.00	49,452,150.00	(5,000,000.00)	0.00				
		Ebonyi Rice World	15102003		0.00	0.00	0.00	0.00	0.00	0.00				
		Ebonyi Road Maintanance Agency	34004001		105,830,335.24	1,504,800,000.00	1,504,800,000.00	0.00	(1,398,969,664.76)	539,787,020.47				
		Ebonyi State Agric. Dev. Programme	15102001		0.00	600,000,000.00	600,000,000.00	0.00	(600,000,000.00)	0.00				
		Ebonyi State Sustainable Development Goals (SDG)	11020002		0.00	1,018,482,567.00	1,000,000,000.00	18,482,567.00	(1,018,482,567.00)	0.00				
		Ebonyi State Council for Arts and Culture	36004001		14,749,400.00	26,749,400.00	20,000,000.00	6,749,400.00	(12,000,000.00)	0.00				
		Ebonyi State Agricultural Land Dev. Authority Board	26000300		0.00	7,000,000.00	7,000,000.00	0.00	(7,000,000.00)	0.00				
		Ebonyi State Investment and Property Ltd	20012001		529,998,014.25	576,300,000.00	26,300,000.00	550,000,000.00	(46,301,985.75)	0.00				
		Ebonyi State Transport Service (EBOTRANS)	34053001		0.00	300,000,000.00	300,000,000.00	0.00	(300,000,000.00)	0.00				
		EB-RUWASSA	61054002		0.00	490,000,000.00	200,000,000.00	290,000,000.00	(490,000,000.00)	750,000.00				
		FADAMA	15102002		2,252,616,000.00	2,415,000,000.00	2,000,000,000.00	415,000,000.00	(162,384,000.00)	919,439,775.94				
		Fiscal Responsibility Commission	20013001		0.00	10,000,000.00	4,200,000.00	5,800,000.00	(10,000,000.00)	0.00				
		Internal Revenue Board	20008001		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00				
		Ministry of Agriculture	15001001		4,100,119,974.55	7,484,510,000.00	5,107,000,000.00	2,377,510,000.00	(3,384,390,025.45)	482,578,609.68				
		Ministry of Budget, Planning, Research & Monitoring	38001001		28,899,000.00	512,000,000.00	492,000,000.00	20,000,000.00	(483,101,000.00)	0.00				
		Ministry of Commerce	22001001		122,179,200.00	236,620,000.00	236,620,000.00	0.00	(114,440,800.00)	125,153,181.25				
		Ministry of Culture and Tourism	36001001		45,700,000.00	1,000,000,000.00	1,000,000,000.00	0.00	(954,300,000.00)	102,678,768.76				
		Ministry of Finance & Economic Development	20001001		8,900,000.00	168,950,000.00	150,000,000.00	18,950,000.00	(160,050,000.00)	114,586,000.00				
		Ministry of Housing & Urban Development	60010002		5,106,520,009.24	7,429,000,000.00	7,000,000,000.00	429,000,000.00	(2,322,479,990.76)	2,639,553,988.04				
		Ministry of Infrastructure	34004001		19,826,860,988.51	27,042,500,000.00	10,000,000,000.00	17,042,500,000.00	(7,215,639,011.49)	10,313,657,584.49				
		Ministry of Trade and Investment	20013002		66,733,125,000.00	77,154,550,000.00	94,050,000.00	77,060,500,000.00	(10,421,425,000.00)	518,551,438.92				
		Ministry of Lands	60001001		1,799,992,528.94	2,147,390,000.00	400,000,000.00	1,747,390,000.00	(347,397,471.06)	519,802,840.76				
		Ministry of Power	61001001		5,014,073,827.66	6,572,315,000.00	2,860,000,000.00	3,712,315,000.00	(1,558,241,172.34)	3,490,000,000.00				
		Ministry of Solid Minerals	22051001		68,000,000.00	264,000,000.00	56,000,000.00	208,000,000.00	(196,000,000.00)	0.00				
		Ministry of Water Resoure	61054001		1,602,931,896.71	3,188,445,308.20	1,300,000,000.00	1,888,445,308.20	(1,585,513,411.49)	788,353,472.13				
		Ministry of works & Transport	34001001		31,460,810,496.31	37,021,656,748.00	20,000,000,000.00	17,021,656,748.00	(5,560,846,251.69)	22,040,086,480.44				
		Ministry of Project Monitoring and Evaluation	26600100		338,295,398.70	537,600,000.00	30,000,000.00	507,600,000.00	(199,304,601.30)	26,558,570.00				
		Ministry of Business Development	26800100		0.00	0.00	0.00	0.00	0.00	0.00				
		Ministry of Market Development & Management	26900100		186,079,573.38	308,330,000.00	168,330,000.00	140,000,000.00	(122,250,426.62)	1,190,456,317.27				
		Ministry of Human Capital Dev. & Monitoring	22700100		2,535,821,000.00	2,680,000,000.00	1,100,000,000.00	1,580,000,000.00	(144,179,000.00)	1,373,896,192.06				

		NEWMAP	26500100		0.00	0.00	0.00	0.00	0.00	0.00				
		Office of the Accountant General	20007001		3,219,278,101.08	3,229,748,337.50	3,200,000,000.00	29,748,337.50	(10,470,236.42)	1,840,003,752.21				
		Office of the Surveyor General	60002001		12,084,962.50	92,390,000.00	79,390,000.00	13,000,000.00	(80,305,037.50)	4,050,958.00				
		Ministry of Aviations	38004001		17,989,715,925.10	19,027,000,000.00	10,000,000,000.00	9,027,000,000.00	(1,037,284,074.90)	206,030,000.00				
		Ebonyi State Pipe Production Company			1,034,224,638.65	1,079,022,000.00	150,000,000.00	929,022,000.00	(44,797,361.35)	0.00				
		Department of Small and Medium Scale Enterprise			1,924,947,750.00	2,200,000,000.00	2,195,000,000.00	5,000,000.00	(275,052,250.00)	0.00				
		Committee on Food and Nutrition			0.00	300,000,000.00	200,000,000.00	100,000,000.00	(300,000,000.00)	0.00				
		Ministry of Skills and Job Creations			44,130,750.00	3,100,000,000.00	100,000,000.00	3,000,000,000.00	(3,055,869,250.00)	0.00				
		TOTAL ECONOMIC SECTOR			166,155,336,920.82	209,878,811,510.70	71,685,690,000.00	138,193,121,510.70	(43,723,474,589.88)	47,235,974,950.42				
			3											
C		LAW AND JUSTICE SECTOR	26052001											
		Customary Court of Appeal	26051001		7,365,000.00	236,000,000.00	236,000,000.00	0.00	(228,635,000.00)	76,750,000.00				
		Judicial High Court	18011001		48,000,000.00	2,190,000,000.00	1,000,000,000.00	1,190,000,000.00	(2,142,000,000.00)	624,914,649.35				
		Judicial Service Commission	26001001		0.00	93,000,000.00	93,000,000.00	0.00	(93,000,000.00)	24,000,000.00				
		Ministry of Justice	32600100		114,000,000.00	269,000,000.00	130,000,000.00	139,000,000.00	(155,000,000.00)	0.00				
		TOTAL LAW AND JUSTICE SECTOR			169,365,000.00	2,788,000,000.00	1,459,000,000.00	1,329,000,000.00	(2,618,635,000.00)	725,664,649.35				
			4											
D		REGIONAL SECTOR												
		Ministry of Capital City Development	63001001		585,046,791.14	987,962,500.00	667,900,000.00	320,062,500.00	(402,915,708.86)	0.00				
		TOTAL REGIONAL SECTOR	Total		585,046,791.14	987,962,500.00	667,900,000.00	320,062,500.00	(402,915,708.86)	0.00				
			5											
E		SOCIAL SECTOR												
		Agency for Mass Literacy	17010001		0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	0.00				
		Ebonyi Hospital Management Board	21102001		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00				
		Ebonyi State College of Education	17019001		0.00	335,000,000.00	335,000,000.00	0.00	(335,000,000.00)	0.00				
		Ebonyi State Health Insurance Agency	21004001		37,159,903.81	635,000,000.00	470,000,000.00	165,000,000.00	(597,840,096.19)	139,646,646.25				
		Ebonyi State Library Board	17008001		0.00	310,000,000.00	210,000,000.00	100,000,000.00	(310,000,000.00)	6,285,600.00				
		Ebonyi State Primary Health Care Development Agency	21003001		0.00	1,000,000,000.00	1,000,000,000.00	0.00	(1,000,000,000.00)	21,436,250.00				
		Ebonyi State School of Health	21026001		0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00				
		Ebonyi State School of Nursing	21033001		16,000,000.00	153,000,000.00	150,000,000.00	3,000,000.00	(137,000,000.00)	226,573,807.50				
		Ebonyi State Sports Council	13051001		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	30,000,000.00				
		Ebonyi State Universal Basic Education Board	17003001		2,600,237,312.90	7,612,240,272.89	6,311,780,000.00	1,300,460,272.89	(5,012,002,959.99)	3,150,000,000.00				
		Ebonyi State University	17021001		340,888,669.40	1,979,000,000.00	1,979,000,000.00	0.00	(1,638,111,330.60)	0.00				
		Ebonyi Vocational College			0.00	300,000,000.00	300,000,000.00	0.00	(300,000,000.00)	0.00				
		King David University Medical Sciences			0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	254,094,135.00				
		Ebonyi State Scholarship Board			10,806,686,417.00	10,839,000,000.00	1,010,000,000.00	9,829,000,000.00	(32,313,583.00)	0.00				
		Aeronautic University, Ezza			2,691,168,449.72	3,000,000,000.00	3,000,000,000.00	0.00	(308,831,550.28)	0.00				
		ICT University, Izzi			6,064,990,914.53	8,200,000,000.00	7,000,000,000.00	1,200,000,000.00	(2,135,009,085.47)	100,000,000.00				
		King David University Teaching Hospital	17002000			0.00	0.00	0.00	0.00	300,000,000.00				
		Examinations Development Centre	17009001		0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	25,000,000.00				
		King David Gifted Children	17003000		0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	159,311,108.00				
		Ministry of Education	17001001		6,607,366,670.80	8,394,221,250.00	8,142,000,000.00	252,221,250.00	(1,786,854,579.20)	739,740,420.11				
		Ministry of Enviroment	35001001		1,386,563,800.00	1,609,007,760.82	500,000,000.00	1,109,007,760.82	(222,443,960.82)	420,830,222.50				
		Ministry of Health	21001001		1,731,594,320.00	13,371,858,000.00	9,000,000,000.00	4,371,858,000.00	(11,640,263,680.00)	2,703,674,786.00				
		Ministry of Local Government, Chieftaincy Matters and Rural Development.	51001001		0.00	5,000,000.00	5,000,000.00	0.00	(5,000,000.00)	0.00				
		Ministry of Women Affairs	14001001		43,572,052.26	636,000,000.00	600,000,000.00	36,000,000.00	(592,427,947.74)	487,905,232.00				
		Women Development Centre	51400200		71,911,250.00	252,000,000.00	202,000,000.00	50,000,000.00	(180,088,750.00)	0.00				
		Ministry of Youth & Sports	13001001		570,156,500.00	4,864,050,000.00	4,824,050,000.00	40,000,000.00	(4,293,893,500.00)	710,150,020.79				
		Ministry of Tertiary Education	17004000		0.00	16,740,000.00	16,740,000.00	0.00	(16,740,000.00)	0.00				
		Secondary Education Board	17051000		9,000,000.00	42,000,000.00	42,000,000.00	0.00	(33,000,000.00)	0.00				
		Ministry of Rural Development			0.00	12,200,000.00	12,200,000.00	0.00	(12,200,000.00)	0.00				
		TOTAL SOCIAL SECTOR			32,977,296,260.42	63,926,317,283.71	45,469,770,000.00	18,456,547,283.71	(30,949,021,023.29)	9,474,648,228.15				
		GRAND TOTAL			222,139,213,323.96	307,036,740,794.41	132,804,740,000.00	174,232,000,794.41	(84,897,527,470.45)	73,232,774,985.25				
14		Investments	No. of Shares	Price per share	2024	2023								
		FBN HOLDING PLC	510000	37.00	6,961,500.00	18,870,000.00								
		FIDELITY BANK PLC	1603590	10.00	461,412,414.00	16,035,900.00								
		STERLING BANK	2621073	5.00	13,105,365.00	13,105,365.00								
		FCMB	1	8.45	9.50	8.45								
		ZENITH BANK PLC	3232190	82.08	501,975,260.80	265,282,943.00								
		ACCESS BANK	3906873	23.00	136,964,952.00	89,858,079.00								
		LAFARGE AFRICA PLC	2761997	8.58	105,508,285.40	23,698,740.00								

		GTB	105000	44.00	5,628,000.00	4,620,000.00								
		OANDO PLC	53168	1.85	4,227,683.00	98,325.00								
		WAPIC PLC	2911277	0.67	803,143.44	1,950,555.59								
		UBA	94113	24.30	2,912,797.35	2,286,945.90								
		PRESCO PL	12202	231.00	5,922,850.80	2,824,763.00								
		Total	17811484		1,245,422,261.29	438,631,624.94								
16		Details and Movement in Loans and Domestic Arrears are shown below:		2024			2023							
				Non Current	Current	Total								
		Salary Bail out		0.00	0.00	0.00	3,388,559,141.40							
		Excess Crude		20,642,894.88	0.00	20,642,894.88	8,408,249,805.21							
		CACS (Commercial Agriculture CreditScheme)		0.00	324,064,812.90	324,064,812.90	1,523,503,478.82							
		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		943,167,500.25	197,036,567.75	1,140,204,068.00	1,373,065,466.25							
		Other Judgement Debt		88,888,414.31	0.00	88,888,414.31	88,888,414.31							
		Budget Support		0.00	0.00	0.00	17,208,462,392.59							
		Foreign Loans		0.00	0.00	0.00	85,357,594,137.59							
		Bridging Financing Loan		0.00	0.00	0.00	18,225,336,103.88							
		Commercial Bank Term Loan		1,561,250,912.74	2,609,962,328.86	4,171,213,241.60	7,076,613,449.57							
		Airport Loan		10,000,000,000.00	0.00	10,000,000,000.00	10,000,000,000.00							
		Sub Total		14,613,949,722.18	3,131,063,709.51	17,745,013,431.69	154,650,272,389.62							
		Current												
		CACS (Commercial Agriculture Credit Scheme)		324,064,812.90			923,121,053.15							
		Budget Support		0.00			0.00							
		Health Facility Loan		197,036,567.75			232,861,398.25							
		Commercial Bank Term Loan		2,609,962,328.86			0.00							
		Foreign Loans		0.00			8,328,074,534.13							
		Bridging Financing Loan		0.00			2,722,991,570.52							
		Sub Total		3,131,063,709.51			12,207,048,556.05							
		Grand Total		17,745,013,431.69			12,207,048,556.05							
				2024	2023									
17		Financial Liabilities & Domestic Arrears - Movements												
		BUDGET SUPPORT FACILITY												
		Opening Balance		17,208,462,392.59	17,273,649,400.07									
		Addition		0.00	0.00									
		Principal Repayment		0.00	65,187,007.48									
		Swaped		(17,208,462,392.59)	0.00									
		Closing Balance		0.00	17,208,462,392.59									
		SALARY BAILOUT												
		Opening Balance		3,388,559,141.40	3,447,279,183.40									
		Addition		0.00	0.00									
		Principal Repayment		0.00	58,720,042.00									
		Swaped		(3,388,559,141.40)	0.00									
		Closing Balance		0.00	3,388,559,141.40									
		EXCESS CRUDE ACCT (ECA)												
		Opening Balance		8,408,249,805.21	8,551,670,266.23									
		Addition		0.00	0.00									
		Principal Repayment		0.00	143,420,461.02									
		Swaped		(8,408,249,805.21)	0.00									
		Closing Balance		0.00	8,408,249,805.21									
		AGRIC LOANS (CACS)												
		Opening Balance		1,523,503,478.87	3,020,781,898.59									
		Addition		0.00	0.00									
		Principal Repayment		1,199,438,665.97	1,497,278,419.77									
		Closing Balance		324,064,812.90	1,523,503,478.82									

		JUDGEMENT DEBT											
		Opening Balance	88,888,414.31	83,327,926.91									
		Addition	0.00	88,888,414.31									
		Principal Decrease	0.00	83,327,926.91									
		Closing Balance	88,888,414.31	88,888,414.31									
		PENSON & GRATUITY ARREARS											
		Opening Balance	1,141,075,643.16	3,806,746,867.62									
		Addition	0.00	1,425,529,231.93									
		Principal Decrease	1,141,075,643.16	4,091,200,456.39									
		Closing Balance	0.00	1,141,075,643.16									
		MSMEDF											
		Opening Balance	2,000,000,000.00	2,000,000,000.00									
		Addition	0.00	0.00									
		Principal Repayment	0.00	0.00									
		Closing Balance	2,000,000,000.00	2,000,000,000.00									
		MEDICAL EQUIPMENT LOAN											
		Opening Balance	1,373,065,466.25	1,588,014,449.25									
		Addition	0.00	0.00									
		Principal Repayment	232,861,398.25	214,948,983.00									
		Closing Balance	1,140,204,068.00	1,373,065,466.25									
		BRIDGE FINANCING LOAN											
		Opening Balance	18,225,336,103.88	18,225,336,103.88									
		Addition	0.00	0.00									
		Principal Repayment	0.00	0.00									
		Swaped	(18,225,336,103.88)										
		Closing Balance	0.00	18,225,336,103.88									
		COMMERCIAL BANK TERM LOAN											
		Opening Balance	7,076,613,449.57	8,500,000,000.00									
		Addition	0.00	0.00									
		Principal Repayment	2,905,400,207.97	1,423,386,550.43									
		Closing Balance	4,171,213,241.60	7,076,613,449.57									
		AIRPORT LOAN											
		Opening Balance	10,000,000,000.00	10,000,000,000.00									
		Addition	0.00	0.00									
		Principal Repayment	0.00	0.00									
		Closing Balance	10,000,000,000.00	10,000,000,000.00									
		FOREIGN LOANS											
		Opening Balance	85,357,594,137.59	26,272,546,915.00									
		Addition	56,421,747,635.16	0.00									
		Reconciliation with DMO	2,825,308,342.24	60,600,870,771.19									
		Principal Repayment	4,772,056,800.00	1,515,823,548.60									
		Closing Balance	139,832,593,314.99	85,357,594,137.59									

 28/3/2025
Emeka C. Nwankwo, CPA, FCNA
Accountant General
Ebonyi State