



A Report of the Accountant General
with the
**AUDITED FINANCIAL
STATEMENTS**
FOR THE YEAR ENDED 31ST DECEMBER 2025



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



Princess Patricia Obila
Deputy Governor of Ebonyi State



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



MY LORD ELVIS NGENE
CHIEF JUDGE OF EBONYI STATE



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

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

Our Ref.:

Date:

Your Ref.:

AUDIT CERTIFICATE

The Financial Statements of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2025, 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, 2025 and the transactions for the fiscal year ended on that date.

Ekuma A.N. (Mrs)

Auditor-General,
Ebonyi State.
July 20, 2026.

GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

Email: ebsagoffice@gmail.com

Your Ref:

Our Ref: EBS/AG/AD



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

30th March 2026

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, 2025, 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, 2025.

In compliance with IPSAS 33, I have prepared the following financial statements as at 31st December 2025.

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, 2025.

 30/3/2026

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

GOVERNMENT OF EBONYI STATE OF NIGERIA

Telephone: 08068723567

Email: ebsagoffice@gmail.com

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OFFICE OF THE ACCOUNTANT-GENERAL
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Abakaliki.

30th March 2026

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. Revenue from the sales of goods and services is recognized when significant risks and rewards of ownership has been transferred to the buyer. Similarly, gain on disposal of Property, Plant and Equipment (PP&E) is recognized at the date control of the asset is passed to the buyer.

13. Aid and Grants

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

14. Expenditures

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

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

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

- i. Building
- ii. Infrastructure- Water
- iii. Infrastructure- Other
- iv. Plants & Machinery
- v. Furniture & Fittings
- vi. Motor Vehicles

- vii. Office and other equipment
- viii. IT equipment

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

16. Under Construction Assets

These are Non-Current Assets which the Ebonyi State Government are constructing under the direct labour arrangements and which substantial amount of resources have been committed. These assets are not depreciated but included in Property, Plant and Equipment. Any asset classed as under construction assets are reclassified to the appropriate class of PP&E when completed and subsequently depreciated.

17. Biological Assets

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

18. Intangible Assets

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

19. Depreciation/Amortization

The following depreciation/amortization rates apply;

Building	3%
Infrastructure- Water	5%
Infrastructure- Other	5%
Plant & Machinery	15%
Furniture & Fittings	24%
Motor Vehicles	20%
Office & other Equipment	28%

IT Equipment	30%
Intangible Assets	20%
Biological Assets	20%
Under Constructions	0%
Aircraft	5%

20. Capitalization

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

21. Statement of Cash Flow

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

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

22. Cash and Cash Equivalent

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

23. Receivables

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

24. Unremitted deductions

Unremitted deductions are monies owed to third parties such as tax authorities, Schemes and associations and other Government agencies. These include: tax deductions, union check-off

dues and other deductions. These amounts shall be stated in GPFS at their repayment value, which shall be treated as current Liabilities in the Statement of Financial Position.

25. Accrued Expenses

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

26. Current Portion of Borrowings

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

27. Reserves.

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

28.Loans

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

29.Investments

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

30.Transfer from Other Government Entities

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

31. Transfer to Other Government Entities

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

32.Foreign Currency

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

33. Contingency Fund

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

 30/3/2026

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

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

	NCOA CODES	NOTES	2025		2024	
			₦	₦	₦	₦
ASSETS						
CURRENT ASSETS						
Cash and Cash Equiuvalent	310101- 310201	16	48,232,887,454.58		36,589,798,911.54	
Receivables	310601- 310604	17	19,920,597,128.47		10,463,481,235.40	
TOTAL CURRENT ASSETS (A)				68,153,484,583.05		47,053,280,146.94
NON CURRENT ASSETS						
Investments	310901 &310902	18	1,940,011,878.65		1,245,422,261.29	
Property, Plants and Equipments	320101- 320110	19	621,455,140,145.77		540,474,916,157.07	
Investment Property		20	1,819,529,100.73		1,881,214,008.49	
Intangible Assets	320301	21	32,269,760,996.85		18,699,888,727.12	
Biological Assets	320401	22	457,580,283.70		643,723,614.21	
TOTAL NON CURRENT ASSETS (B)				657,942,022,405.71		562,945,164,768.18
TOTAL ASSETS (C = A+B)				726,095,506,988.76		609,998,444,915.12
LIABILITIES						
CURRENT LIABILITIES						
Payables		23	11,710,535,190.84		62,420,916,736.46	
Current Portion of Long Term Borrowings	410601	24	41,335,494,619.60		9,554,645,248.25	

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

	NCOA CODES	NOTES	2025		2024	
			₦	₦	₦	₦
Total Current Liabilities (D)				53,046,029,810.44		71,975,561,984.71
NON CURRENT LIABILITIES						
Long Term Debt	420301	25	169,714,755,683.49		148,022,961,498.09	
TOTAL NON CURRENT LIABILITIES (E)				169,714,755,683.49		148,022,961,498.09
TOTAL LIABILITIES (F = D+E)				222,760,785,493.94		219,998,523,482.80
NET ASSETS/EQUITY (G = C-F)		26		503,334,721,494.82	503,334,721,494.82	389,999,921,432.32
CAPITAL CONTRIBUTED BY:						
Reserves	430301	26b	7,703,994,845.02		(14,227,060,242.90)	
Accumulated Surplus/(Deficit)	430201		495,630,726,649.80		404,226,981,675.26	
TOTAL NET ASSETS/EQUITY				503,334,721,494.82		389,999,921,432.36

 28/3/2026

Emeka C. Nwankwo, cpa, fcna
Accountant General
Ebonyi State

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		NCOA CODES	NOTE	2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦	REVENUE			₦	₦	₦	₦	₦
112,222,099,691.68	Government Share of FAAC (Statutory Revenue)	110101 - 110114	1	170,318,131,641.45	321,940,704,160.21	279,039,400,000.00	42,901,304,160.21	(151,622,572,518.76)
9,569,378,094.35	Tax Revenue	120101	2	11,566,023,257.34	14,677,449,278.00	14,677,449,278.00	0.00	(3,111,426,020.66)
5,214,682,301.79	Non Tax Revenue	120201-120210 & 120213	3	10,310,681,984.59	15,905,378,034.07	15,905,378,034.07	0.00	(5,594,696,049.48)
22,986,636.23	Investment Income	120211	4	22,986,636.23	39,000,000.00	39,000,000.00	0.00	(16,013,363.77)
423,606,328.37	Other Revenues	140701	5	4,572,358.64	573,569,687.93	573,569,687.93	0.00	(568,997,329.29)
114,099,808,658.30	Aid & Grants	130101-130204	6	83,040,542,873.02	51,747,528,839.79	13,477,503,000.00	38,270,025,839.79	31,293,014,033.23
14,753,393.95	Transfer from Other Govt Entities	150101	7	0.00	197,400,000.00	197,400,000.00	0.00	(197,400,000.00)
241,567,315,104.67	TOTAL REVENUE (A)			275,262,938,751.28	405,081,030,000.00	323,909,700,000.00	81,171,330,000.00	(129,818,091,248.72)
	Expenditure							
17,513,990,686.03	Salaries and Wages	210101-210202	8	26,178,986,994.68	460,906,162.76	23,521,681,412.64	26,178,986,994.68	36,439,409,959.12
3,135,572,137.19	Social Benefits	210301	9	2,802,094,660.88	2,802,094,660.88	2,302,094,660.88	500,000,000.00	0.00
32,716,766,952.12	Overhead Cost	220201-220208 & 220210-220235	10.3	50,451,606,791.28	61,935,000.00	49,630,171,907.44	50,451,606,791.28	63,124,627,000.00
51,763,305,535.60	Depreciation Charges	240101	11	59,969,610,133.92	0.00	0.00	0.00	(59,969,610,133.92)
4,892,876,446.64	Amortization Charges	240201	12	10,614,480,397.38	0.00	0.00	0.00	(10,614,480,397.38)
110,022,511,757.58	TOTAL EXPENDITURE (B)			150,016,778,978.14	3,324,935,823.64	75,453,947,980.96	77,130,593,785.96	28,979,946,427.82
131,544,803,347.09	SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES FOR THE PERIOD (A-B)			125,246,159,773.14	401,756,094,176.36	248,455,752,019.04	4,040,736,214.04	(158,798,037,676.53)
(3,101,690,906.94)	Public Debt Charges	220209	13	(14,165,373,608.81)	19,200,000,000.00	18,600,000,000.00	600,000,000.00	33,365,373,608.81
(1,492,962,375.40)	Exchange Rate Loss for the year 2025		14	0.00	0.00	0.00	0.00	0.00
47,230,607,443.08	Gain on Debt Swaps		15	0.00	0.00	0.00	0.00	0.00
	Increase in the value of Financial Investment		15b	694,589,617.36	0.00	0.00	0.00	694,589,617.36

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		NCOA CODES	NOTE	2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET 2025
₦	REVENUE			₦	₦	₦	₦	₦
42,635,954,160.74	TOTAL NON-OPERATING REVENUE			(13,470,783,991.45)	19,200,000,000.00	18,600,000,000.00	600,000,000.00	34,059,963,226.17
174,180,757,507.83	Surplus/(deficit) from Ordinary Activities			111,775,375,781.69	420,956,094,176.36	267,055,752,019.04	4,640,736,214.04	(124,738,074,450.36)
0.00	Minority Share of Surplus/(Deficit)			0.00	0.00	0.00	0.00	0.00
174,180,757,507.83	NET SURPLUS/(DEFICIT) FOR THE PERIOD			111,775,375,781.69	420,956,094,176.36	267,055,752,019.04	4,640,736,214.04	(124,738,074,450.36)

 28/3/2026
Emeka C. Nwankwo, cpa, fcna
Accountant General
Ebonyi State

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2025

	NCOA CODES	NOTES	2025		2024	
			₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES						
Inflows						
Statutory Revenue	110101 & 110103-110114	27	84,699,705,633.31		50,147,293,051.58	
Share of Value Added Tax	110102	28	76,201,893,222.78		59,992,677,417.09	
Tax Revenue	120101	7ci	11,566,023,257.34		9,569,378,094.30	
Non-Tax Revenue	120201-120210 & 12023	7cii	10,310,681,984.59		5,214,682,301.79	
Investment Income	120211	7ciii	22,986,636.23		22,986,636.23	
Other Revenues	130101-130204	7civ	4,572,358.64		423,606,328.37	
Aid & Grants	140701	7cv	83,040,542,873.02		114,099,808,658.30	
Transfer from Other Govt Entities	150101	7b	0.00		26,190,206.99	
TOTAL INFLOW FROM OPERATING ACTIVITIES (A)			265,846,405,965.92		239,496,622,694.65	
Outflows						
Salaries and Wages	210101-210202	8	26,178,986,994.68		17,513,990,686.03	
Social Benefits	210301	9	2,802,094,660.88		4,276,647,780.35	
Overhead Cost	220201-220209 & 220210 - 220235	10.2	50,587,888,791.28		32,580,484,952.12	49,973,877,000.53
Interest Charges	220209	29	14,197,845,367.72		2,910,893,207.44	614,011,790.75
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			93,766,815,814.56		57,282,016,625.94	
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (C=A-B)				172,079,590,151.36		182,214,606,068.71

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2025

	NCOA CODES	NOTES	2025		2024	
			₦	₦	₦	₦
CASH FLOW FROM INVESTING ACTIVITIES						
Purchase/ Construction of Property, Plants and Equipments	320102 - 320110	30	(131,068,160,381.08)		(137,410,477,052.29)	
Purchase/Construction of Investment Property		31	0.00		0.00	
Acquisition of Intangible Assets	320301	32	(28,774,604,012.38)		(22,364,567,834.73)	
Acquisition of Biological Assets	320401	33	(13,560,000.00)		(490,467,900.00)	
Financial Assets		34	0.00		(567,998,014.25)	
NET CASH FLOW FROM INVESTING ACTIVITIES (D)				(159,856,324,393.46)		(160,833,510,801.27)
CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from External Loans.		35	27,732,014,163.20		8,871,026,449.31	
Repayment of Internal Loans	420301	36	(21,351,618,548.77)		(4,106,830,972.53)	
Repayment of External Loans	420302	37	(6,960,572,829.29)		(4,772,056,800.94)	
NET CASH FLOW FROM FINANCING ACTIVITIES (E)				(580,177,214.86)		(7,861,324.16)
NET CASH FLOW FROM ALL ACTIVITIES (F = C+D+E)				11,643,088,543.04		21,373,233,943.28
Cash & Its Equivalent as at the Begining (G)		16		36,589,798,911.54		15,216,564,968.26
CASH & ITS EQUIVALENT AS AT THE END (H=F+G)				48,232,887,454.58		36,589,798,911.54
Notes:						
RECONCILIATION:						
Surplus/ (Deficit) per Statement of Financial Performance				111,775,375,781.69		174,180,757,507.79
Add back:						
Depreciation Charges			59,969,610,133.92		51,763,305,535.60	
Amortization Charges			10,614,480,397.38		4,892,876,446.64	

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2025

	NCOA CODES	NOTES	2025		2024	
			₦	₦	₦	₦
Loss on Exchange Rate					1,492,962,375.40	
Increase in Financial Investment			(694,589,617.36)		0.00	
Gain on Debt Swap					(47,230,607,443.03)	
Other Comprehensive Income						
Interest expense					3,101,690,906.94	
				69,889,500,913.94		14,020,227,821.55
Net Movement in Current Assets/Liabilities.						
Inventories						
Decrease/(Increase) in receivables				(4,457,115,893.07)		(2,010,042,772.38)
Increase in prepayments						
Increase/(decrease) in liabilities and accruals				(19,326,016,018.92)		359,102,332.80
(Decrease)/Increase in provisions						
Increase/(decrease) in employee benefits						
Cash generated from operations				157,881,744,783.64		186,550,044,889.76
Interest paid				14,197,845,367.72		(4,335,438,821.00)
NET CASH FLOW FROM OPERATING ACTIVITIES						
Cash & its equivalent						
Treasury Single Accounts (TSA)			33,008,780,646.36		21,365,692,103.32	
Operations Accounts			15,224,106,808.22		15,224,106,808.22	
TOTAL				48,232,887,454.58		36,589,798,911.54

 28/3/2026

Emeka C. Nwankwo, cpa, fcna
Accountant General
Ebonyi State

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

		REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUSES/(DEFICITS)	TOTAL
		₦	₦	₦	₦
BALANCE AS AT 31st DECEMBER, 2023		95,049,611,591.37	(34,156,201,618.53)	209,674,593,360.47	267,119,884,983.84
Changes in accounting Policy					0.00
RESTATED BALANCE		95,049,611,591.37	(34,156,201,618.53)	209,674,593,360.47	267,119,884,983.84
Surplus on Revaluation of Property					0.00
Deficit on Revaluation of Investments					0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance			(51,300,721,059.27)		(51,300,721,059.27)
NET SURPLUS FOR THE PERIOD		0.00	0.00	174,180,757,507.83	174,180,757,507.83
BALANCE AS AT 31st DECEMBER, 2024		95,049,611,591.37	(85,456,922,677.79)	383,855,350,868.30	389,999,921,432.41
Changes in accounting Policy					0.00
RESTATED BALANCE					
Surplus on Revaluation of Property					0.00
Deficit on Revaluation of Investments					0.00
Net Gains and Losses not Recognised in the Statement of Financial Performance					0.00
NET SURPLUS FOR THE PERIOD		0.00	(1,888,694,068.74)	111,775,375,781.69	109,886,681,712.95
BALANCE AS AT 31st DECEMBER, 2025		95,049,611,591.37	(87,345,616,746.53)	495,630,726,649.99	503,334,721,494.82

 28/3/2026

Emeka C. Nwankwo, cpa, fcna
Accountant General
Ebonyi State

EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31ST DECEMBER,2025

ACTUAL 2024		NCOA CODES	NOTE	ACTUAL 2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET 2025	
				a	b	c	d	e = (a-b)or(b-a)	f = e/b
₦				₦	₦	₦	₦	₦	%
	Revenue by Economic Classification								
	Share of FAAC Allocation								
50,147,293,051.58	Statutory Revenue	110101 & 110103110114	29	84,699,705,633.31	244,039,400,000.00	229,039,400,000.00	15,000,000,000.00	(159,339,694,366.69)	-65%
59,992,677,417.09	Share of Value Added TAX	110102	30	76,201,893,222.78	77,901,304,160.21	50,000,000,000.00	27,901,304,160.21	(1,699,410,937.43)	-2%
110,139,970,468.67	SUB TOTAL (A)			160,901,598,856.09	321,940,704,160.21	279,039,400,000.00	42,901,304,160.21	(161,039,105,304.12)	-50%
	Independent Revenue							0.00	
9,569,378,094.30	Tax Revenue	120101	2	11,566,023,257.34	14,677,449,278.00	14,677,449,278.00	0.00	(3,111,426,020.66)	-21%
5,214,682,301.79	Non Tax Revenues	120201-120210 & 120213	3	10,310,681,984.59	15,905,378,034.07	15,905,378,034.07	0.00	(5,594,696,049.48)	-35%
22,986,636.23	Investment Income	120211	4	22,986,636.23	39,000,000.00	39,000,000.00	0.00	(16,013,363.77)	0%
423,606,328.37	Other Revenues	140701	5	4,572,358.64	573,569,687.93	573,569,687.93	0.00	(568,997,329.29)	-99%
15,230,653,360.69	SUB TOTAL (B)			21,904,264,236.81	31,195,397,000.00	31,195,397,000.00	0.00	(9,291,132,763.19)	-30%
26,190,206.99	Transfer from Other Govt Entities	150101	7	0.00	197,400,000.00	197,400,000.00	0.00	(197,400,000.00)	-100%
26,190,206.99	SUB TOTAL (C)			0.00	197,400,000.00	197,400,000.00	0.00	(197,400,000.00)	-100%
114,099,808,658.30	Aid & Grants	130101-130204	6	83,040,542,873.02	51,747,528,839.79	13,477,503,000.00	38,270,025,839.79	31,293,014,033.23	60%
114,099,808,658.30	SUB TOTAL (D)			83,040,542,873.02	51,747,528,839.79	13,477,503,000.00	38,270,025,839.79	31,293,014,033.23	60%
	BUDGET DEFICIT FINANCING								
8,871,026,449.31	International Loans			27,732,014,163.20	51,052,670,000.00	40,525,700,000.00	10,526,970,000.00	(23,320,655,836.80)	-46%
0.00	Domestic Loans	420301	37	0.00	65,542,600,000.00	65,542,600,000.00		(65,542,600,000.00)	
8,871,026,449.31	SUB TOTAL (E)			27,732,014,163.20	116,595,270,000.00	106,068,300,000.00	10,526,970,000.00	(88,863,255,836.80)	-76%
248,367,649,143.96	TOTAL REVENUE (A+B+C+D+E)=F			293,578,420,129.12	521,676,300,000.00	429,978,000,000.00	91,698,300,000.00	(228,097,879,870.88)	-44%
	Expenditure by Sectorial Classification								
	Personnel Cost by Sectorial Classification								
3,329,592,593.34	Administrative	1	8	4,239,446,187.16	5,009,558,620.00	4,496,058,620.00	513,500,000.00	770,112,432.84	15%
3,034,717,512.15	Economic	2	8	4,762,564,766.33	5,844,755,339.12	5,305,755,339.12	539,000,000.00	1,082,190,572.79	19%
909,477,628.75	Law and Justice	3	8	1,231,746,050.72	1,538,040,000.00	1,308,040,000.00	230,000,000.00	306,293,949.28	20%
35,860,803.50	Regional	4	8	64,058,452.07	83,500,000.00	73,500,000.00	10,000,000.00	19,441,547.93	23%
10,204,342,148.29	Social	5	8	15,881,171,538.40	23,963,556,000.00	23,170,556,000.00	793,000,000.00	8,082,384,461.60	34%
17,513,990,686.03	SUB TOTAL PERSONNEL COST			26,178,986,994.68	36,439,409,959.12	34,353,909,959.12	2,085,500,000.00	10,260,422,964.44	28%

	OVERHEAD COST BY SECTORIAL CLASSIFICATION								
31,309,376,474.90	Administrative	1	10	46,956,971,910.26	51,690,952,000.00	31,629,702,000.00	20,061,250,000.00	4,733,980,089.74	9%
357,072,984.50	Economic	2	10	1,524,525,083.84	7,493,265,000.00	6,847,565,000.00	645,700,000.00	5,968,739,916.16	80%
356,371,791.72	Law and Justice	3	10	413,330,139.38	937,610,000.00	926,610,000.00	11,000,000.00	524,279,860.62	56%
5,845,000.00	Regional	4	10	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	50%
551,418,701.00	Social	5	10	1,687,061,657.80	3,286,880,000.00	2,998,780,000.00	288,100,000.00	1,599,818,342.20	49%
32,580,084,952.12	SUB TOTAL OVERHEAD COST			50,587,888,791.28	63,420,707,000.00	42,414,657,000.00	21,006,050,000.00	12,832,818,208.72	20%
	CONSOLIDATED REVENUE FUND CHARGES								
4,276,647,780.35	Social Benefit	210301	9	2,802,094,660.88	2,836,094,660.88	2,336,094,660.88	500,000,000.00	34,000,000.00	1%
11,789,780,980.91	Public Debt Repayments	220209, 420301 & 420302	29,36 & 37	42,510,036,745.78	45,569,200,000.00	37,969,200,000.00	7,600,000,000.00	3,059,163,254.22	7%
16,066,428,761.26	SUB TOTAL CRF CHARGES			45,312,131,406.66	48,405,294,660.88	40,305,294,660.88	8,100,000,000.00	3,093,163,254.22	6%
66,160,504,399.41	TOTAL RECURRENT EXPENDITURE (G)			122,079,007,192.62	148,265,411,620.00	117,073,861,620.00	31,191,550,000.00	26,186,404,427.38	18%
	Capital Expenditure by Sectorial Classification								
22,252,168,351.58	Administrative	1	37	11,193,077,389.17	20,975,994,950.00	18,299,620,000.00	2,676,374,950.00	(9,782,917,560.83)	-47%
104,850,034,398.13	Economic	2	37	93,982,021,324.31	238,998,593,675.00	190,134,218,625.00	48,864,375,050.00	(134,174,166,116.91)	-56%
169,365,000.00	Law and Justice	3	37	1,689,000,000.00	1,899,900,000.00	1,893,900,000.00	6,000,000.00	(210,900,000.00)	-11%
585,046,791.14	Regional	4	37	602,869,250.00	661,000,000.00	463,000,000.00	198,000,000.00	(58,130,750.00)	0%
32,977,296,260.42	Social	5	37	52,389,356,429.98	125,875,399,755.00	117,113,399,755.00	8,762,000,000.00	(73,486,043,325.02)	-58%
160,833,910,801.27	TOTAL CAPITAL EXPENDITURE (H)			159,856,324,393.46	388,410,888,380.00	327,904,138,380.00	60,506,750,000.00	(217,712,157,752.76)	-56%
226,994,415,200.68	TOTAL EXPENDITURE (I=G+H)			281,935,331,586.08	536,676,300,000.00	444,978,000,000.00	91,698,300,000.00	(191,525,753,325.38)	-36%
21,373,233,943.28	Surplus/(Deficit) for the year (J = F - I)			11,643,088,543.04	(15,000,000,000.00)	(15,000,000,000.00)	0.00	(36,572,126,545.50)	-8.04%
	Transfer to Government Entity (K)	310301							
15,216,564,968.26	Opening Balance (M)			36,589,798,911.54	15,000,000,000.00	15,000,000,000.00	0.00	21,589,798,911.54	144%
36,589,798,911.54	CLOSING BALANCE (J-K+L+M)			48,232,887,454.58	0.00	0.00	0.00	(14,982,327,633.96)	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

 28/3/2026

Emeka C. Nwankwo, cpa, fcna
Accountant General
Ebonyi State

EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Note	Details	NCOA Codes	Ref. Note	2025	2024	2024	2024	2024	2024
1	Government Share of FAAC (Statutory Revenue)			N	N	N	N	N	N
	A- Share of Statutory Allocation from FAAC	11010101							
	Net Share of Statutory Allocation from FAAC	11010101	1A	72,617,984,413.80	4,144,212,887.83				
	Add: Deduction at source for Loan Repayment		1B	17,029,833,401.31	12,428,729,895.74			16,572,942,783.57	
	Share of Statutory Allocation - Other Agencies	110103	1C		1,861,454,403.13			34,217,540,880.15	
	Share of Federal Accounts Allocation- Excess Crude Oil		1D		223,597,930.63			-	
	TOTAL (GROSS) FAAC ALLOCATION TO FGN/SG/LG				91,732,870,148.87			50,790,483,663.72	
	Share of Value Added Tax (VAT)	11010201	1E		78,585,261,492.58			61,431,616,027.96	
	TOTAL (GROSS) FAAC Allocation.				170,318,131,641.45			112,222,099,691.68	
		NCOA CODES	REF. NOTES	2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET 2025	2024
				N	N	N	N	N	N
2	Tax Revenue	12010100							
	Personal Income Tax	120101							
	Internal Revenue Board	220008001		5,282,739,924.55	12,285,000,000.00	12,285,000,000.00	-	(7,002,260,075.45)	7,697,807,009.71
	Office of the Accountant General			4,735,973,076.27	-	-	-	4,735,973,076.27	-
	Sub Total			10,018,713,000.82	12,285,000,000.00	12,285,000,000.00	-	(2,266,286,999.18)	7,697,807,009.71
	Other Taxes	120102							
	Internal Revenue Board	220008001		-	542,449,278.00	542,449,278.00	-	0.00	-
	Ministry of Education	220008001		667,030.01	-	-	-	667,030.01	15,467,374.17
	Ministry of Works and Transport	20007001		7,503,227.45	-	-	-	7,503,227.45	250,000.00
	Ministry of Commerce and Industry	22200100100		270,840.67	-	-	-	270,840.67	-
	Ministry of Solid Minerals			-	-	-	-	0.00	-
	Ministry of Finance and Economic Development			-	-	-	-	0.00	-
	Managements			1,748,293.48	-	-	-	1,748,293.48	-
	Ministry of Capital City Development			13,997,367.22	-	-	-	13,997,367.22	-
	Ministry of Local Government and Chieftaincy Matters			-	-	-	-	0.00	-
	Ministry of Lands and Survey	26000100100		6,534,475.32	-	-	-	6,534,475.32	1,262,018.53
	Ministry of Justice	32600100100		-	-	-	-	0.00	200.00
	Office of the Accountant General	22000700100		1,516,589,022.37	1,850,000,000.00	1,850,000,000.00	-	(333,410,977.63)	1,854,591,491.93
	Sub Total			1,547,310,256.52	2,392,449,278.00	2,392,449,278.00	-	(302,689,743.48)	1,871,571,084.63
	Grand Total-Tax Revenue			11,566,023,257.34	14,677,449,278.00	14,677,449,278.00	-	(2,568,976,742.66)	9,569,378,094.34
3	Non Tax Revenue	120201-120210 & 120213							
	Licenses	120201							
	Internal Revenue Board	22000800100		83,733,589.35	171,414,540.00	171,414,540.00	-	(87,680,950.65)	109,600,000.00
	Ministry of Agriculture and Natural Resources	21500100100		-	-	-	-	0.00	-
	Ministry of Works and Transport	23400100100		-	-	-	-	0.00	-
	Sub Total- Licenses			83,733,589.35	171,414,540.00	171,414,540.00	-	(87,680,950.65)	109,600,000.00
	FINES - GENERAL	120205							
	Ministry of Capital City Development	43700100100		7,366,513.67	-	-	-	7,366,513.67	14,543,119.66
	Judiciary High Court of Justice	31805100100		340,623.31	-	-	-	340,623.31	-
	Ministry of Women Affairs and Social Dev.	51400100100		-	-	-	-	0.00	-
	Internal Revenue Board	22000800100		14,521.34	-	-	-	14,521.34	9,542,146.39
	Ministry of Works and Transport	23400100100		27,980,087.18	-	-	-	27,980,087.18	-
	Ministry of Education	21511000200		-	-	-	-	0.00	-
	Ministry of Environment	53500100100		213,675.00	-	-	-	213,675.00	918,701.46
	Ministry of Solid Minerals	27200100100		1,270,781.11	16,611,210.00	16,611,210.00	-	(15,340,428.89)	22,321,217.75
	Ministry of Agriculture and Natural Resources			186,427.56	-	-	-	186,427.56	-
	Ministry of Market Development and Park Mgt			475,981.11	-	-	-	475,981.11	-
	Ministry of Transport and Special Duties			-	50,337,000.00	50,337,000.00	-	(50,337,000.00)	-
	Sub Total- Fines			37,848,610.29	66,948,210.00	66,948,210.00	-	(29,099,599.71)	47,325,185.27
	FEES - GENERAL	120204							
	Ministry of Capital City Development	23400400100		295,424,476.90	582,576,046.82	582,576,046.82	-	(287,151,569.92)	232,203,873.86
	Ministry of Education	21511000200		140,897,038.71	121,797,450.00	121,797,450.00	-	19,099,588.71	128,927,830.46

	Examination Development Center	32605200100		42,268,443.75	110,000,000.00	110,000,000.00	-	(67,731,556.25)	117,450.00
	Internal Revenue Board	21511000200		68,153,368.53	350,500,000.00	350,500,000.00	-	(282,346,631.47)	50,116,015.92
	High Court	31805100100		4,248,652.82	25,355,750.65	25,355,750.65	-	(21,107,097.83)	53,923,900.59
	Ministry of Commerce and Industry	22200100100		12,978,947.98	260,000,000.00	260,000,000.00	-	(247,021,052.02)	219,424,951.37
	Ministry of Solid Minerals	27200100100		2,547,586,294.56	2,080,000,000.00	2,080,000,000.00	-	467,586,294.56	2,743,702,941.15
	Ministry of Agric	21500100100		3,097,153.08	19,956,403.00	19,956,403.00	-	(16,859,249.92)	26,248,100.51
	Ministry of Works and Transport	23400100100		-	79,694,186.00	79,694,186.00	-	(79,694,186.00)	104,162,375.08
	Ministry of Internal Security	12400100100		-	-	-	-	0.00	475,500.00
	Office of the Head of Service	12500100100		-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	42,050.00
	Ministry of ICT	12800100100		13,009.00	70,280,180.00	70,280,180.00	-	(70,267,180.00)	-
	Ministry of Environment	53500100100		43,061,747.30	136,382,524.00	136,382,524.00	-	(93,320,776.70)	35,256,117.39
	Ministry of Youth and Sports	53900100100		-	-	-	-	0.00	604,000.00
	Ministry of Culture and Tourism	23600100100		832,000.00	979,558.02	979,558.02	-	(147,558.02)	339,000.00
	Ministry of Health	52100100100		2,238,849.72	1,684,180.00	1,684,180.00	-	554,669.72	2,906,384.16
	Ministry of Lands and Survey	26000100100		124,762,930.09	457,925,056.00	457,925,056.00	-	(333,162,125.91)	31,656,234.15
	Ministry of Power	23100100100		1,580,700.00	2,000,000.00	2,000,000.00	-	(419,300.00)	1,119,305.00
	Ministry of Justice	32600100100		6,023,901.53	10,695,460.00	10,695,460.00	-	(4,671,558.47)	18,401,689.38
	Ebonyi State Hospital Management Board	52110200100		2,596,053.67	4,211,458.00	4,211,458.00	-	(1,615,404.33)	4,311,734.15
	Ebonyi State Library Board	51700800100		90,566.30	500,000.00	500,000.00	-	(409,433.70)	60,000.00
	EBBC	12300300100		-	-	-	-	0.00	-
	Fertiliser Plant	21511000100		-	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
	Office of the Secretary to the State Government	16100100100		342,902.50	7,000,000.00	7,000,000.00	-	(6,657,097.50)	5,730,019.47
	Office of the Auditor General	14000100100		15,000.00	8,000,000.00	8,000,000.00	-	(7,985,000.00)	6,289,026.70
	Ministry of Rice Mill Development	27300300100		-	-	-	-	0.00	-
	Customary Court of Appeal	31805700100		189,040.65	-	-	-	189,040.65	786,440.00
	Office of the Accountant General	22000700100		1,049,582,928.93	-	-	-	1,049,582,928.93	1,000.00
	Ministry of Housing and Urban Development	25300100100		1,425,174.00	-	-	-	1,425,174.00	-
	Ministry of Women Affairs and Social Development	51400100100		1,911,615.43	1,000,000.00	1,000,000.00	-	911,615.43	706,025.15
	Ministry of Market Development and Monitoring	26900100100		1,645,660.86	-	-	-	1,645,660.86	5,232,380.65
	Office of the SSA on Private Schools	51700100100		-	-	-	-	0.00	267,968.94
	Immunization Plus AND Malaria Project			3,960,000.00	-	-	-	3,960,000.00	-
	Ebonyi State Council on Public Procurement	11101000100		-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
	Ebonyi State University	57702100100		-	-	-	-	-	-
	Secondary Education Board	51705100100		-	-	-	-	-	-
	Sub Total - Fees			4,354,926,447.32	4,340,538,252.49	4,340,538,252.49	-	14,388,194.83	3,673,012,314.07
	SALES - GENERAL	12020600							
	Ministry of Capital City Development	23600400100		18,812,295.08	-	-	-	18,812,295.08	10,599,034.43
	Ministry of Education	21511000200		-	-	-	-	-	2,609,896.94
	Ministry of ICT	12800100100		-	-	-	-	-	-
	Ministry of Agric	21500100100		155,356.30	-	-	-	155,356.30	5,167,859.35
	Ebonyi State Internal Revenue Services	21511000200		-	-	-	-	-	-
	Ministry of Works and Transport	23400100100		-	-	-	-	-	-
	Ministry of Youth and Sports	25200100100		-	-	-	-	-	801,500.00
	Ministry of Culture and Tourism	55100100100		-	-	-	-	-	420,000.00
	Ministry of Health	23600400100		54,835.00	-	-	-	54,835.00	12,000.00
	Ministry of Lands and Survey	22200100100		12,441,585.55	-	-	-	12,441,585.55	295,456.68
	EBOTRANS	12500100100		3,010,000.00	-	-	-	3,010,000.00	-
	Ebonyi State Council on Procurement	11101000100		-	-	-	-	-	-
	Ebonyi State Fertilizer Blending Company	21511000100		-	-	-	-	-	84,880,274.55
	Internal Revenue Service			390,681,001.31	-	-	-	390,681,001.31	-
	Office of the Head of Service			111,772.94	67,451.58	67,451.58	-	44,321.36	-
	Ministry of Justice			717,029.09	-	-	-	717,029.09	-
	Office of the Accountant General			-	98,700,000.00	98,700,000.00	-	98,700,000.00	-
	Sub -Total Sales			425,983,875.27	98,767,451.58	98,767,451.58	-	327,216,423.69	104,786,021.95
	EARNINGS GENERAL	120207							
	Ministry of Works and Transport	45100100100		5,877,235.45	4,832,352.00	4,832,352.00	-	1,044,883.45	2,688,370.04
	Ebonyi State Internal Revenue Services	21511000200		-	-	-	-	-	-
	Office of the Head of Service	12500100100		-	-	-	-	-	6,333,400.00
	Ministry of Market and Park Development	22905300100		-	-	-	-	-	-
	Ministry of Finance and Economic Development	22000100100		-	-	-	-	-	-
	Ministry of Lands and Survey	22200100100		-	-	-	-	-	-
	NEWMAP	21510300100		-	-	-	-	-	-
	Ministry of Agriculture and Natural Resources	21500100100		-	-	-	-	-	-
	Ebonyi State College of Nursing and Midwifery Uburu	52110400100		-	258,811,140.00	258,811,140.00	-	258,811,140.00	-

	Ebonyi State College of Education, Ikwo	57701900100		-	20,340,096.00	20,340,096.00	-	-	20,340,096.00	-	
	School of Health Technology, Njibo	52110600100		-	40,498,584.00	40,498,584.00	-	-	40,498,584.00	-	
	Immunization Plus AND Malaria Project			2,601,123.07	-	-	-	-	2,601,123.07	-	
	Ebonyi State University			4,278,525,367.43	8,620,871,000.00	8,620,871,000.00	-	-	4,342,345,632.57	-	
	Office of the Accountant General			-	2,066,673,220.00	2,066,673,220.00	-	-	2,066,673,220.00	-	
	Ministry of Culture and Tourism			-	684,583.20	684,583.20	-	-	684,583.20	-	
	Sub-Total Earnings			4,287,003,725.95	11,012,710,975.20	11,012,710,975.20	-	-	6,725,707,249.25	9,021,770.04	
	RENT - GENERAL	120208									
	Ministry of Capital City Development	53900100100		16,033,210.85	-	-	-	-	16,033,210.85	16,170,361.50	
	Ministry of Commerce and Industry	22200100100		456,606.78	-	-	-	-	456,606.78	4,877,131.13	
	Ministry of Works and Transport	23600100100		-	-	-	-	-	-	3,451,421.74	
	Ministry of Culture and Tourism	26000100100		464,600.00	2,033,614.80	2,033,614.80	-	-	1,569,014.80	696,093.72	
	Ministry of Youths and Sports	25200100100		6,947,825.00	1,510,110.00	1,510,110.00	-	-	5,437,715.00	-	
	Ministry of Lands and Survey	51300100100		1,908,769.75	83,559,420.00	83,559,420.00	-	-	81,650,650.25	266,528,851.05	
	Ministry of Market and Park Development	12500100100		-	-	-	-	-	-	977,847,375.64	
	Ministry of Culture and Tourism	26900100100		-	-	-	-	-	-	-	
	Ministry of Housing and Urban Development			-	-	-	-	-	-	1,365,775.67	
	Office of the Accountant General			1,095,374,724.03	98,700,000.00	98,700,000.00	-	-	996,674,724.03	-	
	Office of the Head of Service			-	29,195,460.00	29,195,460.00	-	-	29,195,460.00	-	
	Sub-Total Rent			1,121,185,736.42	214,998,604.80	214,998,604.80	-	-	906,187,131.62	1,270,937,010.45	
	Grand Total Non-Tax Revenue			10,310,681,984.59	15,905,378,034.07	15,905,378,034.07	-	-	5,594,696,049.48	5,214,682,301.77	
4	Investment Income -General	120211									
	Dividends- Ministry of Finance & Economic Dev.	22000100100		-	-	-	-	-	-	-	
	Dividends- Ebonyi Investment & Property Co Ltd	22001200100		22,986,636.23	-	-	-	-	22,986,636.23	22,986,636.23	
	Office of the Accountant General			-	39,000,000.00	39,000,000.00	-	-	39,000,000.00	-	
	Total Investment Income			22,986,636.23	39,000,000.00	39,000,000.00	-	-	16,013,363.77	22,986,636.23	
5	Other Revenues										
	REIMBURSEMENT - GENERAL	140701									
	Office of the Accountant General	120213		3,479,408.12	573,569,687.93	573,569,687.93	-	-	570,090,279.81	157,145,052.85	
	Internal Revenue Board	20007001		-	-	-	-	-	-	262,508,067.02	
	Sub Total			3,479,408.12	573,569,687.93	573,569,687.93	-	-	570,090,279.81	419,653,119.87	
	Other Independent Revenue										
	High Court	45100100100		-	-	-	-	-	-	-	
	Ministry of Solid Minerals	52110300300		-	-	-	-	-	-	3,693,208.50	
	Internal Revenue Board	220008001		1,092,950.52	-	-	-	-	1,092,950.52	-	
	Office of the Accountant General	32605100100		-	-	-	-	-	-	260,000.00	
	Ministry of Local Government and Chitaincy Matters	21500100100		-	-	-	-	-	-	-	
	Sub Total			1,092,950.52	-	-	-	-	1,092,950.52	3,953,208.50	
	Grand Total Other Revenue			4,572,358.64	573,569,687.93	573,569,687.93	-	-	568,997,329.29	423,606,328.37	
6	Aid and Grants	130101-130204									
	TETAFUND Grant	13020105	6.1	-	2,130,504,000.00	2,130,504,000.00	-	-	2,130,504,000.00	-	
	IFAD	13020203		-	-	-	-	-	-	-	
	Infrastructural Support	13020202		34,216,216,216.23	-	-	-	-	34,216,216,216.23	32,000,000,000.00	
	UBEC Grants	13020108		9,860,567,920.98	4,135,685,000.00	4,135,685,000.00	-	-	5,724,882,920.98	-	
	NG Cares	13020108		-	-	-	-	-	-	6,255,864,530.97	
	Project Gazzelle			10,000,000,000.00	10,000,000,000.00	-	-	10,000,000,000.00	-	-	
	Health Insurance	14030201		585,962,816.44	832,767,000.00	832,767,000.00	-	-	246,804,183.56	495,640,033.00	
	World Bank Impact Programme	14030201		-	-	-	-	-	-	-	
	BESDA			-	-	-	-	-	-	-	
	TPD			-	-	-	-	-	-	-	
	Special Education			-	-	-	-	-	-	-	
	WB LPRES	14030201		-	-	-	-	-	-	-	
	Bank Recoveries From Obsolete Programme	140701		-	-	-	-	-	-	-	
	NLNG	14030201		25,270,025,839.79	25,270,025,839.79	-	-	25,270,025,839.79	-	-	
	Recoveries From Ebonyi Fertilizers Company	140701		-	-	-	-	-	-	-	
	Palliative Fund	13020202		-	-	-	-	-	-	-	
	EB-RAMMP Credit	14030201		-	-	-	-	-	-	-	
	Goods and Valuable Considerations	13020202		-	-	-	-	-	-	3,636,143,697.82	
	Signature Bonus	13020202		-	-	-	-	-	-	68,395,491,620.56	
	Flood Interventions	13020202		3,000,000,000.00	3,000,000,000.00	-	-	3,000,000,000.00	-	3,000,000,000.00	
	Primary Health Care Development Agency	13020202		107,770,079.58	1,378,547,000.00	1,378,547,000.00	-	-	1,270,776,920.42	316,668,775.92	
	SAHER Grant	13020202		-	-	-	-	-	-	-	
	SURE-P Refund			-	2,000,000,000.00	2,000,000,000.00	-	-	2,000,000,000.00	-	
	Federal Government Natural Resources Fund			-	3,000,000,000.00	3,000,000,000.00	-	-	3,000,000,000.00	-	

		Total			83,040,542,873.02	51,747,528,839.79	13,477,503,000.00	38,270,025,839.79	31,293,014,033.23	114,099,808,658.27	
6.1		TETFUND Grant									
		Ebonyi State University	51702100100		-	1,503,885,000.00	1,503,885,000.00	-	1,503,885,000.00	-	
		Ebonyi State College of Education	51701900100		-	626,619,000.00	626,619,000.00	-	626,619,000.00	-	
		Total			-	2,130,504,000.00	2,130,504,000.00	-	2,130,504,000.00	-	
7		Transfer from other Government Entities									
		Local Government		7.1	-	197,400,000.00	197,400,000.00	-	197,400,000.00	14,753,393.95	
		Total - Transfer from other Government Entities			-	197,400,000.00	197,400,000.00	-	197,400,000.00	14,753,393.95	
7.1		Transfer from Other Government Entities									
		Police Reform Contribution			-	-	-	-	-	14,753,393.95	
		Salary Bailout Loan Contribution			-	-	-	-	-	-	
		Local Government contribution for Neighbourhood Security				197,400,000.00	197,400,000.00	-	197,400,000.00	-	
		Total			-	197,400,000.00	197,400,000.00	-	197,400,000.00	14,753,393.95	
7b		Transfer from Other Government Entities									
		Police Reform Contribution			-	-	-	-	-	26,190,206.99	
		Salary Bailout Loan Contribution			-	-	-	-	-	-	
		Total			-	-	-	-	-	26,190,206.99	
7c		Tax, Non Tax and Other Revenue Reported in the Cash Flow Statement.			Opening 1/1/2025	Reported in the Statement of Performance	Accrued	Cashflow			
					N	N	N	N			
	7ci	Tax Revenue			0.00	11,566,023,257.34	0.00	11,566,023,257.34			
	7cii	Non Tax Revenue			0.00	10,310,681,984.59	0.00	10,310,681,984.59			
	7ciii	Investment Income			0.00	22,986,636.23	0.00	22,986,636.23			
	7civ	Other Revenues			0.00	4,572,358.64	0.00	4,572,358.64			
	7cv	Aid & Grants			0.00	83,040,542,873.02	0.00	83,040,542,873.02			
		Total			0.00	104,944,807,109.83	0.00	104,944,807,109.83			

	Medical Expenses	22021004	J.3	0.00	0.00	507,562,050.00	507,562,050.00	660,500,000.00	360,500,000.00	300,000,000.00	152,937,950.00	173,569,800.00
	Postage and Courier Services	22021006	J.4	46,000.00	0.00	46,000.00	46,000.00	44,000.00	44,000.00	100,000.00	51,906,672.93	339,600.00
	Welfare Packages	22021007	J.5	1,631,000.00	196,000.00	15,477,234,520.30	15,479,081,520.30	15,817,550,000.00	5,817,550,000.00	10,000,000,000.00	238,268,479.70	9,639,428,492.81
	Donations	22021022	J.6	0.00	0.00	15,087,487,022.75	15,087,487,022.75	15,202,000,000.00	8,202,000,000.00	7,000,000,000.00	114,512,927.25	9,671,346,901.00
	Honorarium and Sitting Allowances	22021002	J.7	476,000.00	0.00	101,093,550.00	101,093,550.00	169,530,000.00	169,530,000.00	0.00	68,836,450.00	41,960,000.00
	Sporting Activities	22021009	J.8	0.00	0.00	900,000.00	900,000.00	4,000,000.00	4,000,000.00	0.00	3,100,000.00	550,000.00
	Annual Budget Expenses and Administration	22021014	J.9	500,000.00	260,000.00	26,344,866.67	27,104,866.67	60,858,000.00	50,858,000.00	10,000,000.00	33,753,133.33	6,124,000.00
	Seminars and Conferences	22021024	J.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,966,000.00
	Common Services	22021026	J.11	0.00	0.00	16,570,000.00	16,570,000.00	54,500,000.00	54,500,000.00	0.00	37,930,000.00	19,735,000.00
	Government House Upkeep	22021056	J.12	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00
	Recruitment and Appointment	22021011	J.13	0.00	0.00	0.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
	Social Day Celebrations	22021021	J.14	0.00	0.00	62,608,832.71	62,608,832.71	597,000,000.00	597,000,000.00	0.00	534,391,167.29	7,465,000.00
	Anti-Corruption Programme	22021017	J.15	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
	Committee and Management Expenses	22021034	J.16	0.00	0.00	603,600,000.00	603,600,000.00	608,000,000.00	608,000,000.00	0.00	4,400,000.00	681,970,000.00
	Non Accident Bonus	22021054	J.17	0.00	0.00	0.00	0.00	3,732,000.00	3,732,000.00	0.00	3,732,000.00	0.00
	Subscription to Professional Bodies	22021008	J.18	0.00	0.00	42,817,500.00	42,817,500.00	52,710,000.00	52,710,000.00	0.00	9,892,500.00	25,000,000.00
	Discipline and Appointment	22021012	J.19	0.00	0.00	0.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00
	Promotion	22021013	J.20	0.00	0.00	7,300,000.00	7,300,000.00	13,100,000.00	13,100,000.00	0.00	5,800,000.00	15,590,000.00
	Civil Service Examination	22021023	J.21	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	61,300.00
	SERVICON Expenses	22021016	J.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	JUPED Programme Maintenance	22021030	J.23	0.00	0.00	2,103,026.07	2,103,026.07	25,000,000.00	25,000,000.00	0.00	22,896,973.93	0.00
	Official Hospitality	22021032	J.24	0.00	0.00	5,295,000.00	5,295,000.00	18,000,000.00	18,000,000.00	0.00	12,705,000.00	0.00
	Hotel Accommodation	22021033	J.25	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00
	Nursery and Primary School	22021036	J.26	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
	Re-Accreditation Expenses	22021040	J.27	0.00	0.00	100,000,000.00	100,000,000.00	130,800,000.00	130,800,000.00	0.00	30,800,000.00	27,000,000.00
	Examination Expenses	22021053	J.28	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00
	Self-Secutory School	22021055	J.29	0.00	0.00	0.00	0.00	11,400,000.00	11,400,000.00	0.00	11,400,000.00	0.00
	Cash		J.30	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	2,300,000.00
	Gender Program		J.31	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Students Union Government		J.32	0.00	0.00	0.00	0.00	50,000,000.00	20,000,000.00	30,000,000.00	50,000,000.00	0.00
	Grants and Contributions	2204	J.33	0.00	58,500,000.00	83,248,000.00	141,748,000.00	207,200,000.00	207,200,000.00	0.00	65,452,000.00	232,784,000.00
	Direct Teaching and Laboratory Cost	22021010	J.34	0.00	0.00	10,400,000.00	10,400,000.00	11,000,000.00	11,000,000.00	0.00	600,000.00	0.00
	Foreign Scholarship Scheme		J.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PIA Issues		J.36	0.00	0.00	0.00	0.00	17,500,000.00	2,500,000.00	15,000,000.00	17,500,000.00	0.00
	EDSU Alumni		J.37	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00
	Identity Cards		J.38	0.00	0.00	1,600,000.00	1,600,000.00	20,000,000.00	20,000,000.00	0.00	18,400,000.00	0.00
	Total			5,429,800.00	58,956,000.00	32,882,908,587.24	32,947,294,387.24	34,619,867,000.00	17,239,217,000.00	17,380,650,000.00	1,672,572,612.76	20,959,547,808.29
10.2	Overhead Cost Reported in the Cash Flow		Prepayment	Performance	Accrued	Cashflow	2024					
			N	N	N	N	N					
	Traveling and Transports - General	220201	-	4,671,669,546.17		4,671,669,546.17	1,583,504,125.28					
	Utilities - General	220202	-	302,822,963.45	0.00	302,822,963.45	15,169,666.67					
	Material and Supplies - General	220203	-	628,847,881.18	0.00	628,847,881.18	195,593,624.00					
	Maintenance Services - General	220204	-	664,037,343.03	0.00	664,037,343.03	832,166,660.36					
	Training and Capacity Building - General	220205	-	262,821,500.00	0.00	262,821,500.00	7,690,000.00					
	Security and Safety Services - General	220206	-	8,970,186,433.69	0.00	8,970,186,433.69	8,122,114,842.00					
	Consulting and Professional Services - General	220207	-	877,976,954.34	0.00	877,976,954.34	341,574,199.22					
	Fuelling and Lubricants - General	220208	-	1,260,944,370.95	0.00	1,260,944,370.95	522,771,897.26					
	Finance Charges - General	220209	-	1,287,411.23	0.00	1,287,411.23	152,941.04					
	Other Overheads Costs	220210	-	32,947,294,387.24	0.00	32,947,294,387.24	20,959,547,808.29					
	Total		-	50,587,888,791.28	-	50,587,888,791.28	32,580,484,952.12					
	NCOA CODES	REF. NOTES										
				BED	PHC	OTHERS	TOTAL ACTUAL 2025	Final Budget 2025	Original Budget 2025	Suppl. Budget 2025	VARIANCE	2024
10.3	Overhead Costs By Sector	2202	4.2									
	Administrative Sector	1	4A	0.00	0.00	46,820,689,910.26	46,820,689,910.26	51,690,952,000.00	31,629,702,000.00	20,061,250,000.00	4,870,262,080.74	31,446,058,474.90
	Economic Sector	2	4B	787,637,083.84	0.00	735,888,000.00	1,524,232,083.84	7,493,265,000.00	6,847,565,000.00	645,700,000.00	5,968,739,916.16	357,072,984.50
	Law and Justice Sector	3	4C	0.00	0.00	413,320,119.38	413,320,119.38	937,610,000.00	926,610,000.00	11,000,000.00	528,239,860.62	396,371,791.72
	Regional Sector	4	4D	0.00	0.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	5,845,000.00
	Social Sector	5	4E	14,945,000.00	178,675,000.00	1,493,441,657.80	1,687,061,657.80	3,286,880,000.00	2,998,780,000.00	288,100,000.00	1,793,438,242.20	551,418,701.00
	Total			802,582,083.84	178,675,000.00	49,470,349,707.44	50,451,606,791.28	63,420,707,000.00	42,414,657,000.00	21,006,050,000.00	13,162,720,288.72	32,716,766,952.12
10.4	Summary of BOP GOV Overhead Cost	2025 Actual	2025 Budget	Variance	2024							
	BED	802,582,083.84	5,265,860,000.00	4,463,277,916.16	216,306,099.50							
	PHC	178,675,000.00	446,200,000.00	267,525,000.00	128,389,701.00							
	Total	981,257,083.84	5,712,060,000.00	4,730,802,916.16	344,695,800.50							
	NCOA CODES	REF. NOTES	2025	2024								
11	Depreciation Charges											
	Building	320101	6,167,048,600.63	5,557,742,056.69								
	Infrastructure - Water	320102	1,428,201,387.53	1,318,620,440.04								
	Infrastructure - Others	320103	19,002,403,492.35	14,580,830,395.25								
	Plant and Machinery	320104	3,378,006,412.45	3,152,298,637.45								
	Furniture and Fittings	320105	1,852,602,716.90	1,754,173,773.80								
	Motor Vehicle	320106	11,282,340,796.61	9,257,524,246.61								
	Office and Other Equipment	320107	12,065,051,288.80	11,306,833,986.93								
	IT Equipment	320108	1,230,937,280.39	777,263,340.57								

	Investment Property	320109		61,684,907.76	61,684,907.76							
	Airrent	320110		3,501,333,750.00	3,496,333,750.00							
	Total			59,969,610,133.92	51,763,305,635.60							
12	Amortization Charges											
	Intangible Assets			10,614,777,066.87	4,695,885,116.14							
	Biological Assets			199,703,330.51	196,991,330.51							
	Total			10,614,480,397.38	4,892,876,446.64							
		NCOA CODES	REF. NOTES	2025	FINAL BUDGET 2025	ORIGINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	VARIANCE ON FINAL BUDGET 2025	2024			
13	Public Debt Charges	2300										
	Internal and External Loans	23060301	6	14,165,373,608.81	-		-	(14,165,373,608.81)	3,101,690,906.94			
	Total Public Debt Charges			14,165,373,608.81	-	-	-	14,165,373,608.81	3,101,690,906.94			
14	Exchange Rate Loss for the year 2024											
	Exchange Rate Loss B/w July and December, 2024								(224,388,259.37)			
	Exchange Rate Loss B/w January and June, 2024								(1,268,574,116.03)			
	Total			-					(1,492,962,375.40)			
15	Gain on Debt Swaps											
	Budget Support Facility								17,308,662,392.59			
	Salary Bailout								3,388,559,141.40			
	Excess Crude Accounts								8,408,249,805.21			
	Bridging Finance Loan								18,225,336,103.88			
	Total			-					47,230,607,443.08			
15B	Increase in the value of Financial Investment											
				2025	2024							
	Opening Balance			1,245,422,261.29	0.00							
	Closing Balance			1,940,011,878.65	0.00							
	Increase			694,589,617.36	0.00							

				2025	2024
16	Cash and Cash Equivalents				
	Ministry Of Capital City Development	43700100100		6,213.92	(12,227.58)
	AGENCY FOR MASS LIT.	51701000100		278.41	731.67
	COUNCIL FOR ARTS & CULTURE	23600400100		83.35	798.95
	CIVIL SERVICE COMMISSION	14700100100		502,271.93	572.51
	Ebonyi State Rural Electrification Board	23100200100		2,990.10	854.25
	Ministry of Inter-Party Affairs	17500100100		110.87	482.86
	Ministry of Special Duties	17000100100		4,672.15	288.75
	College of Nursing Uburu	52110400100		53,466,159.08	34,270,825.64
	CUSTOMARY COURT OF APPEAL	31805200100		30,153.13	10,407.94
	OFFICE OF THE DEPUTY GOVERNOR	11101600100		14,445,394.78	6,914.73
	EB - CSDA	11118400100			138,927,127.28
	EBS Agric, Land Development Authority	21510300100		5,008,091.37	499,907.94
	EBONYI STATE FERTILIZER COMPANY LTD	11021000300		28,399,715.53	202,477,534.70
	EBADEP	11101500100		102,741.83	101,000.77
	EBBC	11101700100			3,754,737.45
	Ebonyi Invest. & Property Co.	12300200100		19,879,592.60	12,543,026.68
	EBONYI STATE AUDIT	11101400100		1,071.43	831.18
	EBONYI STATE BOARD OF INTERNAL REVENUE	1400100200		17,447,709.06	27,256,627.64
	EBS L-PRES	21500100100		10,829,833,042.90	382,563,873.74
	EBS Aeronatic & Aerospace University	57702100300		4,048.55	153,840.00
	EBONYI STATE COLLEGE OF EDUCATION	11100100200		264,630,495.37	234,671,420.31
	EBONYI STATE HEALTH INSURANCE	1102100400			64,836,344.18
	EBONYI STATE IND. ELECTORAL COMMISSION	12300300100		35,262.50	43,260.09
	EBONYI STATE JUDICIAL SERVICE COMMISSION	11200300100		3,844.85	1,501,136.00
	Ministry of Skills & Job Creation	27800100100		1,285.53	327.91
	Nigeria For Women Project	14800100100		4,308,104,864.79	0.00
	EBONYI STATE SPORTS COUNCIL	12305500100		51,873.20	1,248.70
	EBONYI STATE UNIVERSITY	12301300100		839,852,259.43	675,400,733.53
	Ebonyi State University of ICT	57702100400		71,427,262.41	25,159,921.43
	EBOTRANS	11102100200		11,673,039.48	31,351,693.94
	EBROMA	11102100200			0.00
	EBS HOUSE ASSEMBLY	11102100100		67,924.31	58,996.06
	Ebonyi State Vocational College	11102100100			0.00
	EBSEMA	14700100200		2,675.72	0.00

	EXAMINATION DEVELOPMENT CENTER	11100700100		710,130.81	513.51
	FADAMA III	11102000100			52,333,089.88
	FISCAL RESPONSIBILITY	12300100100		3,067.39	9,054.65
	GOVERNMENT PRINTING PRESS	11100400100		371.61	240.56
	Ministry of Business Dev.	11100300100			11,812.72
	High Court of Justice	14000100200		650.25	1,857,175.22
	HOSPITAL MANAGEMENT BOARD	14000100100		2,888,049.25	1,793,326.19
	HOUSE OF ASSEMBLY SERVICE COMMISSION	14000300100		418,958.98	4,745.45
	Ministry of Market Dev.	11100100100		4,345.31	434.26
	LIASON OFFICE ABUJA	12500100100		6,449,876.43	0.00
	LIASON OFFICE LAGOS	11101300100			323.40
	LIBRARY BOARD	11103400100		305,065.35	600,451.87
	LOCAL GOVERNMENT SERVICE COMMISSION	11102000200			10,972.27
	MIN. OF AGRICULTURE & NATURAL RESOURCES	14700100100		247,586.11	879,938.48
	MINISTRY OF COMMERCE & INDUSTRY	11101000100		1,557.36	0.00
	EBS Revenue Appeal Comm.	22000800200		43.00	50.00
	Ministry of Human Capital Development and Monitoring	11100800100		850.48	743.82
	MINISTRY OF EDUCATION	1118500100		603.18	1,275.45
	MINISTRY OF ENVIRONMENT EBS	11102100300		12,127.35	14,468.80
	MINISTRY OF FINANCE & ECO.,DEV.	11101600100		5,561.64	1,028.33
	MINISTRY OF GRANTS AND DONOR AGENCIES	1102100300		3,393.70	4,177.75
	MINISTRY OF HEALTH	11101500100		2,116.98	4,198.46
	MINISTRY OF HOUSING & URBAN	11101700100		32,577,701.89	313,469,455.22
	MINISTRY OF INFORMATION	12300200100		2,472.95	4,414.76
	MINISTRY OF INFRASTRUCTURE	11101400100		226,412.50	90,525,603.61
	Ministry of Internal Security	1400100200		508.38	12,257,456.67
	MINISTRY OF JUSTICE	11100100200		25,552,560.15	16,687,385.93
	MINISTRY OF LANDS & SURVEY	1102100400		556,206,285.22	1,041,745,864.31
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS	12300300100		400.06	56.71
	MINISTRY OF POWER AND ENERGY	11200300100		201,520,864.24	26,097.90
	Ebonyi State Market Dev. Board	26900200100		747.85	84,242.84
	Ebonyi State Public Complain Anti Corruption	14500100100		6,634.30	794,072.50
	Ministry of Project Monitoring & Evaluation	11200400100		6,427.13	20,043.29

	MINISTRY OF SOLID MINERAL	14800100100		670.89	0.00
	Ministry of Special Projects	12305500100			1,837,225.02
	MINISTRY OF WATER RESOURCES	11104500100		82,256.79	447.99
	Ministry of Rural Development	57900100100		209.13	1,039.38
	MINISTRY OF WOMEN AFFAIRS	12301300100		2,521.24	1,438.74
	MINISTRY OF WORKS & TRANSPORT	11102100200		1,553,748,049.83	380,520,802.17
	MINISTRY OF YOUTH AND SPORTS	11102100200		175,602.36	77,768,328.20
	Ministry of Information & Comm. Tech.	12800100100		652.29	100.79
	Ministry of Trade and Investment	11102100100		2,642.71	3,165.96
	Ministry of Culture and Tourism	11102100100		111,087.78	109,611.40
	NEWSPAPERS & PUBLISHING CO	14700100200		293.96	0.00
	OFFICE OF THE ACCOUNTANT GENERAL	11102000100		13,924,225,353.40	22,592,812,225.13
	OFFICE OF THE EXECUTIVE GOVERNOR	11100700100		240,486,222.43	546,605,752.67
	OFFICE OF THE HEAD OF SERVICE	11102000100		18,947.98	31,497.02
	Primary Health Care Dev. Agency	11100400100		4,277.44	532.13
	SDG	11100300100		3,944.47	5,907.25
	EB-IFAD	14000100200		203,325,322.67	144,043,822.69
	Ministry of Tertiary Education	57700100100		197,196,040.97	1,311.74
	SCHOLARSHIP BOARD	14000100100		210,029,145.15	1,158.91
	SCHOOL OF HEALTH EZZAMGBO	14000300100		129.55	829.50
	SECONDARY EDUCATION BOARD	11100100100		(1,525.04)	1,298.11
	Office of the Secretary to the State Govt.	12500100100		55,044,928.54	702,300,522.69
	State Council on Public Procurement	11101300100			0.00
	SUBEB	51700300100		5,748,074,808.71	0.00
	Office of the Surveyor General	11102000200		893.17	0.00
	WOMEN DEVELOPEMENT CENTRE	14700100100			1,190,196.72
	EBS MSME DEV. Agency	22200500100		33,900.52	49,493,451.80
	Auditor General for Local Government	14000200100			5,613,305.44
	Ebonyi State Pipe Production Company	22200200100		3,448.51	18,149.51
	IMPACT	14700100100		3,014,506,955.47	6,986,342,400.79
	Ministry of Border Peace & Conflict	18000100100		3,820.75	3,934.75
	Ministry of Budget, Planning, Research and Monitoring	23800100100		2,914.69	27,288.93
	Ministry of Aviation	23000100100		8,888.99	9,166.69
	Ebonyi State Government RAAMP	14700100100		3,463,577,502.49	0.00
	EBRUWASSA	25210300100			11,956.89
	TOTAL CASH HELD BY MDAs (A)			45,902,810,406.27	34,857,482,823.07
	SUB-TREASURY ABAKALIKI			2,330,077,048.31	1,732,316,088.47
	Sub Total Cash Held by Treasuries (B)			2,330,077,048.31	1,732,316,088.47

		Grand Total Cash and Cash Equivalent(A+B+C)			48,232,887,454.58	36,589,798,911.54
17		Receivables				
		Statutory Allocations	11010101		6,064,275,181.20	1,972,648,030.47
		Value Added Tax	11010201		8,321,202,726.69	5,937,834,456.89
		Exchange rate gain	11010303		0.00	2,190,125,801.81
		Ecological Fund	11010304		167,933,774.25	54,071,487.71
		Augmentation to the Federation	11010306		5,000,000,000.00	0.00
		Electronic Money Transfer Levy	11010305		367,185,446.33	308,801,458.52
		Total			19,920,597,128.47	10,463,481,235.40
18		Investments				
18.1		Local Investment				
		Local Investments: Quoted Companies		14	1,940,011,878.65	1,245,422,261.29
		Sub Total			1,940,011,878.65	1,245,422,261.29
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			1,940,011,878.65	1,245,422,261.29

19	Property, Plant and Equipment													
	Description		Land and Building	Infrastructure - Water	Infrastructure - Others	Plant and Machinery	Furniture and Fixings	Motor Vehicles	Office & Other Equipment	Under Constructions	IT Equipments	Aircraft	Total	
			320101	320102	320103	320104	320105	320106	320107		320108			
			N	N	N	N	N	N	N	N	N	N	N	
	COST:													
	BALANCE B/FORWARD		185,358,668,556.78	76,372,408,808.81	291,616,607,994.91	21,015,324,253.01	7,309,057,390.85	48,787,621,233.04	40,381,549,953.33	40,418,831,904.93	2,590,877,881.89	69,926,675,000.00	733,669,072,798.96	
	RECLASSIFICATION DURING THE YEAR													
	ADDITIONS DURING THE YEAR	8	20,330,218,151.46	2,191,618,949.70	88,431,461,942.13	1,504,718,506.09	410,118,512.92	7,624,082,750.00	2,707,919,835.23	16,895,765,027.34	1,512,246,466.68	100,000,000.00	140,888,149,214.86	
	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		205,568,286,687.66	28,564,027,758.51	380,048,069,847.04	22,520,042,753.01	7,719,175,903.77	56,411,703,983.04	43,089,468,888.56	56,506,596,932.27	4,103,124,267.97	70,026,675,000.00	874,557,172,013.82	
	ACCUMULATED DEPRECIATION:													
	BALANCE B/FORWARD		28,069,236,541.30	8,709,963,932.38	73,336,868,914.15	15,786,381,244.83	6,207,589,626.13	24,380,578,554.61	31,173,167,116.49	0.00	2,159,006,662.60	7,496,333,750.00	193,194,106,641.89	
	ADDITIONS DURING THE YEAR		6,167,403,600.63	1,429,201,387.53	19,002,403,492.35	3,378,009,412.95	1,852,602,216.90	11,282,240,796.61	12,065,051,288.80	0.00	1,230,937,280.39	3,501,333,750.00	39,907,925,226.16	
	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		34,233,285,141.93	9,727,145,319.90	92,339,272,406.90	19,164,387,657.78	8,350,191,843.83	35,662,919,651.22	43,238,218,405.28	0.00	3,388,943,942.39	6,997,667,500.00	253,102,031,668.05	
	CARRYING AMOUNT:													
	AS AT 31/12/2025		171,335,001,545.73	18,836,882,438.61	287,708,797,440.54	3,355,655,095.23	6,310,151,939.26	20,748,784,331.82	14,407,516,721.27	56,506,596,932.27	714,180,325.58	63,029,007,500.00	821,455,140,145.77	
	AS AT 31/12/2024		157,191,812,014.90	18,073,464,868.43	218,179,738,990.76	5,228,943,098.18	811,467,764.72	24,407,042,378.43	9,208,382,836.84	40,418,831,904.93	432,871,139.89	66,430,341,250.00	540,474,916,157.07	
	Infrastructure - Water assets include boreholes/dams water pipes and other assets that are tied to water projects.													
	Infrastructure - Others assets include road networks, electrification 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 assets 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 assets 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		2025	2024			
		Land and Building						
		Land and Building -Office		145,634,751,313.87	133,613,057,212.66			
		Land and Building- Residential		17,133,500,154.57	15,719,183,201.49			
		Silos		0.00	0.00			
		Storage Facilities		8,566,750,077.29	7,859,591,600.74			
		Sub Total		171,335,001,545.73	157,191,832,014.90			
		Infrastructure Water						
		Water Distribution Network		16,953,194,187.55	16,266,118,381.59			
		Dams		1,883,688,243.06	1,807,346,486.84			
		Sub Total		18,836,882,430.61	18,073,464,868.43			
		Infrastructure Others						
		Roads and Bridges		187,010,718,336.35	141,881,830,343.99			
		Electricity Transmission Networks		28,770,879,744.05	21,827,973,899.08			
		Sewage and Drainage Networks		20,139,615,820.84	15,279,581,729.35			
		Airports		43,156,319,616.08	32,741,960,848.61			
		Stadium		8,631,263,923.22	6,548,392,169.72			
		Sub Total		287,708,797,440.54	218,279,738,990.76			
		Plants and Machinery						
		Earth Moving Equipment		2,382,515,117.61	3,712,549,535.81			
		Industrial Equipment		838,913,773.81	1,307,235,752.04			
		Power Plants		0.00	0.00			
		Power Generating Sets		134,226,203.81	209,157,720.33			
		Sub Total		3,355,655,095.23	5,228,943,008.18			
		Under Construction Assets						
		Roads and Bridges		48,030,607,392.43	34,349,207,119.19			
		Airports		0.00	0.00			
		Building		5,650,659,693.23	4,041,083,190.49			
		Electricity Transmission Networks		2,825,329,846.61	2,020,541,595.25			
		Sub Total		56,506,596,932.27	40,410,831,904.93			
		Furniture and Fittings						
		Furniture and Fittings - Office		0.00	730,320,988.25			
		Furniture and Fittings -Residential		0.00	81,146,776.47			
		Sub Total		0.00	811,467,764.72			
		Motor Vehicles						
		Official Vehicles		20,333,808,645.19	23,918,901,530.86			
		Motorcycles		414,975,686.64	488,140,847.57			
		Sub Total		20,748,784,331.82	24,407,042,378.43			
		Office and Other Equipment						
		Photocopying Machines		0.00	4,143,772,276.58			
		Computers		0.00	4,604,191,418.42			
		Other Equipments		(0.00)	460,419,141.84			
		Sub Total		(0.00)	9,208,382,836.84			
		Aircraft						
		Aircraft		63,029,007,500.00	66,430,341,250.00			
		Sub Total		63,029,007,500.00	66,430,341,250.00			
		IT Equipment						
		Internet Facilities		714,180,325.58	432,871,139.89			
		Total		714,180,325.58	432,871,139.89			
		Grand Total PPE		622,234,905,601.76	540,474,916,157.07			
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			174,949,583.62	0.00	174,949,583.62		
		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			236,634,491.38	0.00	236,634,491.38		
		CARRYING AMOUNT:							
		AS AT 31/12/2025			1,819,529,100.73	0.00	1,819,529,100.73		
		AS AT 31/12/2024			1,881,214,008.49	0.00	1,881,214,008.49		
21		Intangible Assets							
					Research & Dev.	Computer Software	Patent Right	Others	Total
					N	N	N	N	
		COST:							
		BALANCE B/FORWARD			916,706,553.37	166,230,518.00	118,000,000.00	22,441,629,373.31	23,642,566,444.68
		ADDITIONS DURING THE YEAR	10		0.00	14,917,400.00	0.00	28,416,401,489.69	28,431,318,889.69
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	
		BALANCE C/FORWARD			916,706,553.37	181,147,918.00	118,000,000.00	50,858,030,863.00	52,073,885,334.37
		ACCUMULATED AMORTIZATION:							
		BALANCE B/FORWARD			298,723,590.92	66,771,930.40	47,200,000.00	8,976,651,749.32	9,389,347,270.64
		ADDITIONS DURING THE YEAR			183,341,310.67	36,229,583.60	23,600,000.00	10,171,606,172.60	10,414,777,066.87
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00	0.00	0.00
		BALANCE C/FORWARD			482,064,901.59	103,001,514.00	70,800,000.00	19,148,257,921.92	19,804,124,337.51
		CARRYING AMOUNT:							
		AS AT 31/12/2025			434,641,651.78	78,146,404.00	47,200,000.00	31,709,772,941.08	32,269,760,996.85
		AS AT 31/12/2024			650,611,159.27	132,086,760.40	94,400,000.00	17,953,303,498.65	18,830,401,418.32
		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	490,467,900.00	984,956,652.54		
		ADDITIONS DURING THE YEAR	11		0.00	13,560,000.00	13,560,000.00		
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00		
		BALANCE C/FORWARD			494,488,752.54	504,027,900.00	998,516,652.54		
		ACCUMULATED AMORTIZATION:							
		BALANCE B/FORWARD			243,139,458.33	98,093,580.00	341,233,038.33		
		ADDITIONS DURING THE YEAR			98,897,750.51	100,805,580.00	199,703,330.51		
		DISPOSAL DURING THE YEAR			0.00	0.00	0.00		
		BALANCE C/FORWARD			342,037,208.84	198,899,160.00	540,936,368.84		
		CARRYING AMOUNT:							
		AS AT 31/12/2025			152,451,543.70	305,128,740.00	457,580,283.70		

		AS AT 31/12/2024			251,349,294.21	392,374,320.00	643,723,614.21		
		The Biological Assets are expected to generate Economic benefit over 5 years.							
					2025	2024			
23		Payables							
		Interest on Loans	5		240,968,846.10	81,529,376.52			
		Current Loan Principal due but not Paid	5b		642,077,510.96	897,402,837.25			
		Supplies due but not paid for	5c		10,827,488,833.78	61,441,984,522.69			
		Total			11,710,535,190.84	62,420,916,736.46			
24		Current Portion of Long Term Borrowings							
		CACs 1			-	324,064,812.90			
		CACs 2			-	-			
		Airport Loan			1,145,833,333.37	-			
		Health Facility Loan			197,036,567.75	197,036,567.75			
		Contractors Financing			31,056,873,748.50				
		Commercial Bank Term Loan			1,101,609,288.07	2,609,962,328.86			
		Sub Total			33,501,352,937.69	3,131,063,709.51			
		Foreign Loan							
		Ebonyi State -HIV/AIDS Programme-IDA			852,294,705.98	698,836,549.19			
		Ebonyi State- Health System Development -IDA			844,509,499.88	692,453,092.24			
		Ebonyi State-Community Based Urban Dev. Project -IDA			816,612,511.35	669,579,038.16			
		Ebonyi State -Universal Basic Education-IDA			869,811,419.70	713,199,327.34			
		Ebonyi State -Community Based Poverty Reduction-IDA			854,333,688.53	700,508,406.97			
		Ebonyi State - Community and Social Dev. Project			695,478,411.66	570,255,487.73			
		Ebonyi State Third National Fadama Dev. Project			723,560,762.24	593,281,528.88			
		Ebonyi State Health System Dev. Project(Addtn Financing)			695,385,730.64	570,179,494.19			
		Ebonyi State-Second HIV/AIDS Program Dev. Project			800,671,375.05	656,508,150.12			
		Ebonyi State-Nigeria Erosion and Watershed Mgt Project			681,483,576.89	558,780,463.92			
		Ebonyi State Value Chain Development Programme 1			0.00	0.00			
		Ebonyi State Reconstruction of Abakaliki Ring Road Project in Ebonyi State			0.00	0.00			
		Ebonyi State Nigeria for women programme scale up project			0.00	0.00			
		Ebonyi State Rural Access and Agricultural Marketing Project RAAMP			0.00	0.00			
		Sub Total			7,834,141,681.91	6,423,581,538.74			
		Grand Total Of Current Portion Long term Borrowings			41,335,494,619.60	9,554,645,248.25			
25		Long Term Debt							
		Internal Debt							
		Salary Bail out			0.00	0.00			
		Excess Crude			0.00	20,642,894.88			
		CACS (Commercial Agriculture CreditScheme)			0.00	0.00			
		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			710,306,102.00	943,167,500.25			
		Judgement Debt			88,888,414.31	88,888,414.31			

		Budget Support			0.00	0.00		
		Bridging Financing Loan			0.00	0.00		
		Commercial Bank Term Loan			0.00	1,561,250,912.74		
		Airport Loan			7,708,333,333.26	10,000,000,000.00		
		Contractors Financing			12,258,763,930.13	0.00		
		Sub Total			22,766,291,779.70	14,613,949,722.18		
		External Debt						
		Ebonyi State -HIV/AIDS Programme-IDA			1,320,180,906.25	1,884,973,846.52		
		Ebonyi State- Health System Development -IDA			1,911,904,458.80	2,386,206,581.27		
		Ebonyi State-Community Based Urban Dev. Project -IDA			15,486,489,670.35	16,963,609,327.30		
		Ebonyi State -Universal Basic Education-IDA			1,512,786,995.31	2,247,054,628.35		
		Ebonyi State -Community Based Poverty Reduction-IDA			2,087,594,486.56	2,664,895,420.27		
		Ebonyi State - Community and Social Dev. Project			4,715,709,381.10	5,090,984,946.03		
		Ebonyi State Third National Fadama Dev. Project			5,908,785,455.02	6,375,069,769.20		
		Ebonyi State Health System Dev. Project(Addtm Financing)			1,098,146,232.14	1,342,400,600.83		
		Ebonyi State-Second HIV/AIDS Program Dev. Project			1,372,694,519.40	1,714,709,814.42		
		Ebonyi State-Nigeria Erosion and Watershed Mgt Project			46,347,752,497.70	34,014,382,806.57		
		Ebonyi State Value Chain Development Programme I			2,152,885,650.00	2,302,976,400.00		
		Ebonyi State Reconstruction of Abakaliki Ring Road Project in Ebonyi State			49,421,045,944.79	56,421,747,635.16		
		Ebonyi State Nigeria For Women Programme Scale Up Project			4,305,771,300.00			
		Ebonyi State Rural Access and Agricultural Marketing Project (RAAMP)			9,306,716,406.36			
		Sub Total			146,948,463,903.79	133,409,011,775.91		
		Grand Total Long Term Debts			169,714,755,683.49	148,022,961,498.09		
26		Net Assets/Equity						
		Accumulated Surplus Brought Forward			383,855,350,868.11	230,046,224,167.47		
		Surplus During the Period			111,775,375,781.69	153,809,126,700.64		
		Accumulated Surplus Carried Forward			495,630,726,649.80	383,855,350,868.11		
		Reserves Brought Forward			369,628,290,625.22	37,073,660,816.38		
		Surplus/(Deficit) During the Period			(361,924,295,780.20)	(51,300,721,059.27)		
		Reserves Carried Forward			7,703,994,845.02	(14,227,060,242.90)		
		Total Net Assets/ Equity			503,334,721,494.82	369,628,290,625.22		
26b		Accumulated Reserve						
		Revaluation Reserve			(20,439,323,497.72)	71,229,862,434.90		
		Translation Reserve			28,143,318,342.74	(85,456,922,677.80)		
		Reserve for the year ended 31st December, 2025			7,703,994,845.02	(14,227,060,242.90)		
			NCOA CODES	REF.	2025	2024		
				NOTES				
27		Statutory Allocations						
		Statutory Allocations from Federation Account	11010101	7A	80,424,527,497.74	16,505,183,693.05		
		Exchange Rate Gain	11010303	7B	3,900,986,687.55	30,667,211,628.91		
		Excess Crude	11010301	7C	223,597,930.63	0.00		
		Forex Equalization	11010302	7D	0.00	0.00		

		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	0.00	33,973,269.53		
		FGN Intervention Fund	11010316	7H	0.00	0.00		
		Solid Mineral Revenue	11010316	7I	150,593,517.39	2,940,924,460.09		
		Total			84,699,705,633.31	50,147,293,051.58		
		The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables						
					2025	2024		
28		Share of Value Added Tax	11010201					
		January	11010201		5,937,834,456.89	4,498,895,846.02		
		February	11010201		7,121,336,639.47	3,799,274,972.18		
		March	11010201		5,970,640,278.05	4,241,561,726.83		
		April	11010201		5,742,956,313.77	5,117,036,271.35		
		May	11010201		5,850,111,644.45	4,651,378,922.45		
		June	11010201		6,729,493,396.40	4,640,850,632.08		
		July	11010201		6,337,729,170.60	5,220,699,099.52		
		August	11010201		6,448,052,122.62	5,805,358,549.70		
		September	11010201		6,661,845,794.99	5,202,215,916.85		
		October	11010201		7,880,436,297.80	5,202,161,395.62		
		November	11010201		6,561,656,378.04	6,092,214,905.47		
		December	11010201		4,959,800,729.70	5,521,029,179.02		
		Total	11010201		76,201,893,222.78	59,992,677,417.09		
		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	0.00		
		Salary Bail out Loan			0.00	0.00		
		Budget Support Facility			0.00	0.00		
		CACS 1 (Commercial Agriculture CreditScheme)			0.00	83,400,369.14		
		Airport Loan			805,883,112.49			
		CACs 2			9,445,844.48	0.00		
		Health Facility			99,145,218.43	120,102,744.27		
		Foreign Loan			3,743,413,331.59	2,002,583,745.54		
		Contractors Financing			9,175,429,821.83			
		Commercial Bank Term Loan			364,528,038.90	704,806,348.49		
		Total			14,197,845,367.72	2,910,893,207.44		
30		PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT (CASH FLOW STATEMENT)						
30.1		Property, Plants and Equipments by Function						
		Land and Building	320101	8A	16,597,383,785.05	11,486,066,881.58		
		Infrastructure - Water	320102	8B	2,191,618,949.70	1,499,095,325.30		
		Infrastructure - Others	320103	8C	83,910,289,105.29	46,804,248,635.79		
		Plants and Machinery	320104	8D	460,336,849.47	3,973,966,781.65		
		Furniture and Fittings	320105	8E	280,118,512.92	1,219,974,570.38		
		Motor Vehicles	320106	8F	7,624,082,750.00	17,189,863,253.55		
		Office & Other Equipment	320107	8G	2,707,918,935.23	16,317,737,658.78		
		Under Construction		8H	16,095,765,027.34	27,730,546,457.77		
		IT Equipment	320108	8I	1,100,646,466.08	1,202,302,487.50		
		Aircraft			100,000,000.00	9,986,675,000.00		
		Total			131,068,160,381.08	137,410,477,052.29		

30.2	Property, Plants and Equipments by Sector								
	Administrative	1	8	10,315,627,389.17	20,059,082,851.58				
	Economic	2	8	89,534,916,169.93	158,237,155,509.96				
	Law and Justice	3	8	1,689,000,000.00	169,365,000.00				
	Regional	4	8	602,869,250.00	585,046,791.14				
	Social	5	8	28,925,747,571.98	19,307,326,899.61				
	Total			131,068,160,381.08	198,357,977,052.29				
31	Investment Property								
	Building		9	0.00	0.00				
	Total			0.00	0.00				
	Investment properties are depreciated and reported separately.								
32	Acquisition of Intangible Assets (Cash Flow Statement)								
	Research and Development		10	0.00	163,140,984.11				
	Patents		10	0.00	118,000,000.00				
	Others		10	28,774,604,012.38	22,083,426,850.62				
	Total			28,774,604,012.38	22,364,567,834.73				
	All the Intangible Assets are estimated to have 5 years useful life								
33	Acquisition of Biological Assets (Cash Flow Statement)								
	Floriculture		11	0.00	0.00				
	Others		11	13,560,000.00	490,467,900.00				
	Total			13,560,000.00	490,467,900.00				
	The Biological Assets are expected to generate Economic benefit over 5 years.								
34	Investments in Financial Assets								
	Purchase of Shares		12	0.00	567,998,014.25				
	Total			0.00	567,998,014.25				
35	Proceeds from External Loans.								
	WB RAAMP			1,138,727,538.20	4,303,000,228.23				
	WB LPRES			10,850,000,000.00	1,400,000,000.00				
	WB IMPACT			5,216,316,625.00	3,168,026,221.08				
	WB Nigeria for women Project			9,636,000,000.00					
	NEWMAP			890,970,000.00					
	Total			27,732,014,163.20	8,871,026,449.31				
36	Repayment of Internal Loans								
	Excess Crude Loan			20,642,894.88	82,571,579.60				
	Airport Loan			937,500,000.03	0.00				
	CACS 2			470,832,787.48	1,126,257,157.50				
	Budget Support			0.00	0.00				
	Health Care Facility			214,948,983.00	214,948,983.00				
	Contractors Arrears			0.00	0.00				
	Contractors Financing			16,684,362,321.37	0.00				
	8.5BN Loan Facility			3,023,331,562.01	2,683,053,252.43				
	Total			21,351,618,548.77	4,106,830,972.53				
37	Repayment of External Loans								
	External Loan			6,960,572,829.29	4,772,056,800.94				
	Total			6,960,572,829.29	4,772,056,800.94				

38		Capital Expenditures							
38.1		Capital Expenditures By Economic Classifications.							
		Land and Building	320101	13A	16,597,383,785.05	11,486,066,881.58			
		Infrastructure - Water	320102	13B	2,191,618,949.70	1,499,095,325.30			
		Infrastructure - Others	320103	13C	83,910,289,105.29	46,804,248,635.79			
		Plants and Machinery	320104	13D	460,336,849.47	3,973,966,781.65			
		Furniture and Fittings	320105	13E	280,118,512.92	1,219,974,570.38			
		Motor Vehicles	320106	13F	7,624,082,750.00	17,189,863,253.55			
		Office & Other Equipment	320107	13G	2,707,918,935.23	16,317,737,658.78			
		Under Construction	320110	13H	16,095,765,027.34	27,730,546,457.77			
		IT Equipment	320108	13I	1,100,646,466.08	1,202,302,487.50			
		Investment Properties	320109		0.00	0.00			
		Intangible Assets	320111		28,774,604,012.38	22,364,567,834.73			
		Biological Assets	320112		13,560,000.00	490,467,900.00			
		Aircraft	320113		100,000,000.00	69,926,675,000.00			
		Other Investments	320114		0.00	567,998,014.25			
		Total			159,856,324,393.46	220,773,510,801.27			

		NCOA CODES	REF. NOTES	BED	PHC	2025 ACTUAL	OTHERS	TOTAL ACTUAL 2025	Final Budget 2025	Original Budget 2025	Suppl. Budget 2025	VARIANCE	2024
38.2	Capital Expenditure By Sector												
	Administrative	1	12A	0.00	0.00	11,193,077,389.17	11,193,077,389.17	20,975,994,950.00		18,299,620,000.00	2,676,374,950.00	(9,782,917,560.83)	22,252,168,351.58
	Economic	2	12B	0.00	0.00	93,982,021,324.31	93,982,021,324.31	238,998,593,675.00		190,134,218,625.00	48,864,375,050.00	(134,174,166,116.91)	166,318,477,784.82
	Law and Justice	3	12C	0.00	0.00	1,689,000,000.00	1,689,000,000.00	1,899,900,000.00		1,893,900,000.00	6,000,000.00	(210,900,000.00)	169,365,000.00
	Regional	4	12D	0.00	0.00	602,869,250.00	602,869,250.00	661,000,000.00		463,000,000.00	198,000,000.00	(58,130,750.00)	585,046,791.14
	Social	5	12E	11,220,166,649.95	10,926,796,377.18	30,242,393,402.85	52,389,356,429.98	125,875,399,755.00		117,113,399,755.00	8,762,000,000.00	(73,486,043,325.02)	32,977,296,260.42
	Total			11,220,166,649.95	10,926,796,377.18	137,709,361,566.33	159,856,324,393.46	388,410,888,380.00		327,904,138,380.00	60,506,750,000.00	(217,712,187,752.76)	222,382,354,187.96
	The difference between the values reported here and the amount in the respective MDAs is the effect of the accrued capital expenditures reported as payables in the statement of Financial Position.												
38.3	Summary of HOP GOV Capital Expenditure Cost	Supplementary Note	2025 Actual	2025 Budget	Variance	2024 Actual							
	BED	13	11,220,166,649.95	22,251,590,000.00	(11,031,423,350.05)	12,464,681,084.78							
	PHC	13	10,926,796,377.18	35,725,713,000.00	(24,848,916,622.82)	1,768,754,223.82							
	Total		22,146,963,027.13	58,027,303,000.00	(35,880,339,972.87)	14,233,435,308.60							
39	HOPE GOV DISCLOSURE NOTE												
	BASIC EDUCATION EXPENDITURE												
	MDAs												
	Ministry of finance and Economic Dev	Programme	Function	Economic	Description	Amount							
		Education not elsewhere Classified	Pre-primary and primary Education	Personnel Cost, Overhead Cost	Salaries, and Maintenance Services etc	794,475,622.76							
	Ministry of Budget and Planning	Education not elsewhere Classified	Pre-primary and primary Education	Personnel Cost, Overhead Cost	Salaries and Emolument, and Materials and Supplies	129,447,916.00							
	Office of the Accountant General	Increase in access, retention and Completion rate at all level	Pre-primary and primary Education	Personnel Cost, Overhead Cost	Salaries and Emolument, Travelling and Transport	1,551,878,239.12							
	Examination Development Centre	Education not elsewhere Classified	Pre-primary and primary Education	Personnel Cost,Overhead cost	Salaries and Emolument, Training and Supplies	5,104,766.42							
	Agency for Mass Literacy	Education not elsewhere Classified	Pre-primary and primary Education	Personnel Cost, Overhead Cost		6,632,171.92							
	Ministry of Primary and Secondary Education	Effective Governance of Education System	Pre-primary and primary Education	Personnel Cost, Overhead Cost and Capital Expenditure Cost	Maintenance Services and Administrative Buildings	3,409,679,637.26							
	Universal Education Board	Learning outcome	Pre-primary and primary Education	Personnel Cost	Salaries and Emolument	8,322,076,798.92							
	Total					14,219,245,152.40							
	PRIMARY HEALTH CARE EXPENDITURES												
	Ministry of Health	Effective Governance of the Health System	Public Health Services	Personnel Cost, Overhead Cost and Capital Expenditure Cost	Salaries, and Maintenance Services etc and Building of Primary Health Care Centres	2,579,585,618.32							
	Health Insurance Agency	Provision of universal Health Coverage and Financial Risk Protection for Citizens	Public Health Services	Personnel Cost,	Salaries and Emolument,	44,099,154.44							
	Primary Health Care Development Agency	Enhancement of the delivery of Essential package of Health Services (EPHS) to all Citizens	Public Health Services	Capital Expenditure	Supplies of Essential Drugs	8,942,692,767.18							
	Total					11,566,377,539.94							
	BED AND PHC SUMMARY EXPENDITURES												
	Sector	Suppl	Personnel	Overhead	Capital	Total							
	Basic Education		2,196,399,419.28	802,582,083.84	11,220,166,649.95	14,219,148,153.07							
	Primary Health Care		460,906,162.76	178,675,000.00	10,926,796,377.18	11,566,377,539.94							
	Total		2,657,305,582.04	981,257,083.84	22,146,963,027.13	25,785,525,693.01							

[illegible]

		Ministry of Budget, Planning, Research and Monitoring	23800100100	97,997,916.60	0.00	0.00	97,997,916.60	166,550,000.00	136,550,000.00	30,000,000.00	68,552,083.40	73,123,669.45
		Ministry of Commerce and Industry	22200100100	0.00	0.00	96,727,727.41	96,727,727.41	98,000,000.00	70,000,000.00	28,000,000.00	1,272,772.59	66,505,383.43
		Ministry of Culture and Tourism	23600100100	0.00	0.00	82,488,916.35	82,488,916.35	111,000,000.00	101,000,000.00	10,000,000.00	28,511,083.65	45,854,309.93
		Ministry of Finance & Economic Development	22800100100	92,311,438.92	0.00	92,311,438.92	92,311,438.92	160,000,000.00	155,000,000.00	5,000,000.00	67,688,561.08	65,207,836.86
		Ministry of Housing and Urban Development	26601000100	0.00	0.00	83,199,965.47	83,199,965.47	114,300,000.00	93,300,000.00	21,000,000.00	31,100,034.53	49,406,880.36
		Ministry of Infrastructural Dev. for Concession	23400500100	0.00	0.00	37,934,096.25	37,934,096.25	68,000,000.00	68,000,000.00	0.00	30,065,903.75	26,125,136.81
		Ministry of Trade and Investment	22001300100	0.00	0.00	37,904,467.32	37,904,467.32	66,900,000.00	66,900,000.00	0.00	28,995,532.68	18,070,524.58
		Ministry of Lands & Survey	26000100100	0.00	0.00	127,720,873.39	127,720,873.39	191,700,000.00	141,700,000.00	50,000,000.00	63,979,176.61	59,076,403.75
		Ministry of Power and Energy	26100100100	0.00	0.00	190,227,359.23	190,227,359.23	261,800,000.00	241,800,000.00	20,000,000.00	71,572,640.77	117,500,000.00
		Ministry of Solid Mineral Production	23305100100	0.00	0.00	39,982,733.77	39,982,733.77	72,400,000.00	72,400,000.00	0.00	32,417,266.23	20,764,285.83
		Ministry of Water Resources	26100100100	0.00	0.00	150,582,590.35	150,582,590.35	196,700,000.00	196,700,000.00	0.00	46,117,409.65	98,948,051.78
		Ministry of Works and Transport	23400100100	0.00	0.00	170,715,916.91	170,715,916.91	219,000,000.00	189,000,000.00	30,000,000.00	48,284,083.09	103,200,000.00
		Office of the Accountant General	22000700100	1,497,805,339.12	0.00	1,497,805,339.12	1,497,805,339.12	1,357,805,339.12	1,357,805,339.12	140,000,000.00	0.00	914,802,177.52
		Office of the Surveyor-General	26000200100	0.00	0.00	60,016,499.38	60,016,499.38	70,000,000.00	60,000,000.00	10,000,000.00	9,983,500.62	40,248,848.39
		Revenue Appeal Commission	22000800100	0.00	0.00	43,458,579.60	43,458,579.60	65,400,000.00	65,400,000.00	0.00	21,941,420.40	33,541,812.63
		Ministry of Human Capital Development and Monitoring	22700100100	0.00	0.00	38,442,019.63	38,442,019.63	70,200,000.00	70,200,000.00	0.00	31,757,980.37	21,446,431.22
		Ministry of Aviation	23000100100	0.00	0.00	512,172,279.56	512,172,279.56	562,000,000.00	547,000,000.00	15,000,000.00	49,827,720.44	362,200,000.00
		Ministry of Market Development and Management	26900100100	0.00	0.00	27,032,449.80	27,032,449.80	49,300,000.00	49,300,000.00	0.00	22,267,550.20	53,764,772.73
		Ministry of Skills and Job Creations	27800100100	0.00	0.00	29,509,818.18	29,509,818.18	48,200,000.00	48,200,000.00	0.00	18,690,181.82	11,715,895.70
		Small and Medium Term Enterprises Dev Agency	22200500100	0.00	0.00	5,615,415.24	5,615,415.24	9,550,000.00	9,550,000.00	0.00	4,234,584.76	0.00
		Ministry of Transport and Special Projects	22800100100	0.00	0.00	30,024,384.60	30,024,384.60	30,160,000.00	30,160,000.00	0.00	135,615.40	0.00
		Ebonyi State Pipes Production Limited	22300200100	0.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00	19,200,000.00	0.00	19,200,000.00	0.00
		Ebonyi State Market Development Board	26000200100	0.00	0.00	43,458,579.60	43,458,579.60	61,300,000.00	61,300,000.00	0.00	17,861,420.40	0.00
		Ebonyi State Rural Electrification Board	23100200100	0.00	0.00	25,425,182.59	25,425,182.59	69,500,000.00	69,500,000.00	0.00	44,074,817.41	0.00
		Ebonyi State Bureau of Statistics	23800200100	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
		TOTAL ECONOMIC SECTOR		1,688,114,694.64	0.00	3,074,450,071.69	4,762,564,766.33	5,844,755,339.12	5,305,755,339.12	539,000,000.00	1,082,190,572.79	3,054,717,512.15
C		LAW AND JUSTICE SECTOR	3									
		Customary Court of Appeal	32605200100	0.00	0.00	531,568,961.17	531,568,961.17	580,000,000.00	400,000,000.00	180,000,000.00	48,431,038.83	285,309,372.93
		Judicial High Court	32605100100	0.00	0.00	474,216,078.58	474,216,078.58	500,000,000.00	500,000,000.00	0.00	25,783,921.42	400,000,000.00
		Judicial Service Commission	31801100100	0.00	0.00	52,684,455.60	52,684,455.60	204,020,000.00	204,020,000.00	0.00	151,335,544.40	83,228,157.00
		Ministry of Justice	32600100100	0.00	0.00	173,276,555.37	173,276,555.37	254,020,000.00	204,020,000.00	50,000,000.00	80,743,444.63	140,940,098.82
		TOTAL LAW AND JUSTICE SECTOR		0.00	0.00	1,231,746,050.72	1,231,746,050.72	1,538,040,000.00	1,308,040,000.00	230,000,000.00	306,293,949.28	909,477,628.75
D		REGIONAL SECTOR	4									
		Ministry of Capital City and Urban Development	45100100100	0.00	0.00	64,058,452.07	64,058,452.07	83,500,000.00	73,500,000.00	10,000,000.00	19,441,547.93	35,860,803.50
		TOTAL REGIONAL SECTOR		0.00	0.00	64,058,452.07	64,058,452.07	83,500,000.00	73,500,000.00	10,000,000.00	19,441,547.93	35,860,803.50
E		SOCIAL SECTOR	5									
		Agency for Mass Literacy	51705600100	6,460,171.92	0.00	6,460,171.92	6,460,171.92	20,900,000.00	20,900,000.00	0.00	14,439,828.08	3,701,482.70
		Ebonyi State College of Education Ikwu	51701900100	0.00	0.00	780,000,000.00	780,000,000.00	1,200,000,000.00	1,200,000,000.00	0.00	420,000,000.00	-
		Ebonyi State Health Insurance Agency	52110300300	44,099,154.44	0.00	44,099,154.44	44,099,154.44	88,900,000.00	48,900,000.00	40,000,000.00	44,800,845.56	4,819,663.03
		Ebonyi State Hospital Management Board	52100300100	0.00	0.00	1,188,274,593.14	1,188,274,593.14	1,392,400,000.00	1,281,400,000.00	111,000,000.00	204,125,406.86	987,822,250.08
		Primary Health Care Development Agency	51700100100	0.00	0.00	0.00	0.00	-	-	0.00	0.00	0.00
		Ebonyi State Library Board	51700800100	0.00	0.00	70,488,931.94	70,488,931.94	88,880,000.00	88,880,000.00	0.00	18,391,068.06	44,501,761.72
		Ebonyi State Sport Council	53000100100	0.00	0.00	27,029,309.18	27,029,309.18	39,600,000.00	39,600,000.00	0.00	12,570,690.82	21,655,897.06
		Ebonyi State University	51702100100	0.00	0.00	5,457,503,796.84	5,457,503,796.84	10,198,756,000.00	10,184,756,000.00	14,000,000.00	4,741,252,203.16	3,900,000,000.00
		Women Development Centre	51700900100	0.00	0.00	66,994,093.36	66,994,093.36	81,240,000.00	81,240,000.00	1,000,000.00	15,245,906.64	52,098,151.26
		Ebonyi State Vocational College	51702000200	0.00	0.00	0.00	0.00	-	-	0.00	0.00	0.00
		Examination Development Centre	51700900100	4,904,766.42	0.00	4,904,766.42	4,904,766.42	16,280,000.00	16,280,000.00	0.00	11,375,233.58	2,471,016.25
		Min. of Local Govt, Chieftaincy Matters & Rural Dev.	55100100100	0.00	0.00	87,963,692.43	87,963,692.43	101,000,000.00	101,000,000.00	0.00	13,036,307.57	48,077,564.16
		Ministry of Education	51700100100	152,978,962.86	0.00	152,978,962.86	152,978,962.86	188,000,000.00	178,000,000.00	10,000,000.00	35,021,037.14	90,000,000.00
		Ministry of Environment	53500100100	0.00	0.00	130,125,047.09	130,125,047.09	139,000,000.00	139,000,000.00	0.00	8,874,952.91	121,609,773.46
		Ministry of Health	52100100100	0.00	416,807,008.32	416,807,008.32	456,620,000.00	239,620,000.00	217,000,000.00	21,000,000.00	39,812,991.68	218,220,000.00
		Ministry of Women Affairs	51400100100	0.00	0.00	145,331,956.18	145,331,956.18	160,680,000.00	160,680,000.00	20,000,000.00	35,348,043.82	93,235,213.76
		Ministry of Youth Development and Sports	51300100100	0.00	0.00	62,544,959.51	62,544,959.51	76,020,000.00	66,020,000.00	10,000,000.00	13,475,040.49	37,784,361.76
		School of Health Tech/Voc	21801600300	0.00	0.00	139,027,187.27	139,027,187.27	148,100,000.00	148,100,000.00	0.00	9,073,512.73	117,000,000.00
		School of Nursing and Midwifery Uburu	52100500100	0.00	0.00	0.00	0.00	48,000,000.00	48,000,000.00	0.00	48,000,000.00	0.00
		Secondary Education Board	51705100100	0.00	0.00	6,528,963,218.35	6,528,963,218.35	7,432,040,000.00	7,132,040,000.00	300,000,000.00	903,076,781.65	4,099,045,473.49
		State Scholarship Board	51705600100	0.00	0.00	57,003,279.54	57,003,279.54	87,400,000.00	87,400,000.00	0.00	30,396,720.46	45,338,339.02
		SLBE Board	51700300100	343,940,823.44	0.00	343,940,823.44	343,940,823.44	345,560,000.00	315,560,000.00	30,000,000.00	1,619,176.56	253,805,160.41
		Aeromatic University, Ezza	57702100300	0.00	0.00	35,305,112.68	35,305,112.68	625,000,000.00	625,000,000.00	0.00	589,694,887.32	16,042,318.31
		ICT University, IZZI	57702100400	0.00	0.00	44,259,577.56	44,259,577.56	883,000,000.00	883,000,000.00	0.00	838,740,422.44	16,042,318.31
		Ministry of Tertiary Education	57700100100	0.00	0.00	25,667,166.16	25,667,166.16	36,320,000.00	36,320,000.00	0.00	10,652,833.84	12,463,277.97
		Ministry of Rural Development	57900100100	0.00	0.00	65,498,729.77	65,498,729.77	88,860,000.00	48,860,000.00	40,000,000.00	23,361,270.23	18,608,125.54
		TOTAL SOCIAL SECTOR		508,284,724.64	460,906,162.76	14,911,980,651.00	15,881,171,538.40	23,963,556,000.00	23,170,556,000.00	793,000,000.00	8,082,384,461.60	10,204,342,148.29
		GRAND TOTAL - SALARIES AND WAGES		2,196,399,419.28	460,906,162.76	23,521,681,412.64	26,178,986,994.68	36,439,409,959.12	34,353,909,959.12	2,085,500,000.00	10,260,422,964.44	17,513,990,686.03
2.2		Salaries Charged to CFR (included in sup. Note 2.1 above)										

	Government Printing Press	12301300100	0.00	0.00	150,000.00	150,000.00	1,000,000.00	1,000,000.00	0.00	850,000.00	150,000.00
	High Court of Justice	31805100100	0.00	0.00	24,271,100.00	24,271,100.00	25,000,000.00	25,000,000.00	0.00	778,900.00	14,900,200.00
	Judicial Service Commission	31801100100	0.00	0.00	3,739,600.00	3,739,600.00	5,000,000.00	5,000,000.00	0.00	1,360,400.00	2,416,000.00
	Liaison office Abuja	16102100200	0.00	0.00	10,238,000.00	10,238,000.00	20,000,000.00	20,000,000.00	0.00	9,762,000.00	1,500,000.00
	Liaison office Lagos	16102100100	0.00	0.00	3,550,000.00	3,550,000.00	4,500,000.00	4,500,000.00	0.00	950,000.00	0.00
	Local Government Service Commission	14700200100	0.00	0.00	100,000.00	100,000.00	1,500,000.00	1,500,000.00	0.00	1,400,000.00	100,000.00
	Ministry of Inter Party Affairs	17500100100	0.00	0.00	1,753,500.00	1,753,500.00	4,000,000.00	4,000,000.00	0.00	2,246,500.00	1,200,000.00
	Ministry of Trade and Investment	27300100100	0.00	0.00	2,475,000.00	2,475,000.00	3,000,000.00	3,000,000.00	0.00	525,000.00	2,140,000.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	1,280,000.00	1,280,000.00	6,000,000.00	6,000,000.00	0.00	4,720,000.00	6,922,500.00
	Ministry of Aviation and Technology	23400100100	0.00	0.00	323,465,000.00	323,465,000.00	422,100,000.00	2,100,000.00	470,000,000.00	98,635,000.00	1,750,000.00
	Ministry of Border Peace and Conflict Resolution	18000100100	0.00	0.00	2,971,000.00	2,971,000.00	3,200,000.00	3,200,000.00	0.00	229,000.00	500,000.00
	Ministry of Tertiary Education	57700100100	0.00	0.00	3,020,000.00	3,020,000.00	4,000,000.00	4,000,000.00	0.00	980,000.00	4,290,000.00
	Ministry of Budget & Planning	23800100100	7,150,000.00	0.00	7,150,000.00	7,150,000.00	8,000,000.00	8,000,000.00	0.00	850,000.00	5,755,600.00
	Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce and Industry	27200100100	0.00	0.00	1,062,000.00	1,062,000.00	3,000,000.00	3,000,000.00	0.00	1,938,000.00	100,000.00
	Ministry of Market Development	26900100100	0.00	0.00	400,000.00	400,000.00	2,000,000.00	2,000,000.00	0.00	1,600,000.00	800,000.00
	Ministry of Culture and Tourism	23600100100	0.00	0.00	535,000.00	535,000.00	3,000,000.00	3,000,000.00	0.00	2,465,000.00	3,300,000.00
	Ministry of Education	51700100100	11,790,000.00	0.00	11,790,000.00	11,790,000.00	18,000,000.00	8,000,000.00	10,000,000.00	6,210,000.00	9,309,000.00
	Ministry of Environment	53500100100	0.00	0.00	1,200,000.00	1,200,000.00	1,400,000.00	1,400,000.00	0.00	200,000.00	3,010,000.00
	Ministry of Finance and Economic Development	22000100100	22,783,027.00	0.00	22,783,027.00	22,783,027.00	25,000,000.00	15,000,000.00	10,000,000.00	3,216,973.00	8,737,700.00
	Ministry of Grant and Donor Agencies	16500100100	0.00	0.00	2,400,000.00	2,400,000.00	2,500,000.00	2,500,000.00	0.00	100,000.00	2,000,000.00
	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	1,120,000.00
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	1,450,000.00	1,450,000.00	1,800,000.00	1,800,000.00	0.00	350,000.00	1,200,000.00
	Ministry of Human Capital	22700100100	0.00	0.00	3,630,000.00	3,630,000.00	6,000,000.00	6,000,000.00	0.00	2,370,000.00	3,980,000.00
	Ministry of Information and State Orientation	12300100100	0.00	0.00	2,150,000.00	2,150,000.00	3,000,000.00	3,000,000.00	0.00	850,000.00	2,565,000.00
	Ministry of Infrastructural Development and Concession	26700100100	0.00	0.00	250,000.00	250,000.00	2,000,000.00	2,000,000.00	0.00	1,750,000.00	0.00
	Ministry of Internal Security	16400100100	0.00	0.00	821,552.00	821,552.00	1,000,000.00	1,000,000.00	0.00	178,448.00	0.00
	Ministry of Justice	32600100100	0.00	0.00	9,580,000.00	9,580,000.00	10,100,000.00	10,100,000.00	0.00	520,000.00	15,510,000.00
	Ministry of Land & Survey	26000100100	0.00	0.00	1,520,000.00	1,520,000.00	2,000,000.00	2,000,000.00	0.00	480,000.00	700,000.00
	Ministry of Local Government and Chieftaincy Matters	55100100100	0.00	0.00	280,000.00	280,000.00	2,000,000.00	2,000,000.00	0.00	1,720,000.00	650,000.00
	Ministry of Power	26100300100	0.00	0.00	2,820,000.00	2,820,000.00	8,000,000.00	8,000,000.00	0.00	5,180,000.00	3,095,000.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	600,000.00	600,000.00	2,000,000.00	2,000,000.00	0.00	1,400,000.00	428,000.00
	Ministry of Rural Development	57900100100	0.00	0.00	2,230,000.00	2,230,000.00	3,000,000.00	3,000,000.00	0.00	770,000.00	1,700,000.00
	Ministry of Solid Minerals	27200100100	0.00	0.00	920,000.00	920,000.00	3,000,000.00	3,000,000.00	0.00	2,080,000.00	6,972,000.00
	Ministry of Water Resources	25200100100	0.00	0.00	775,000.00	775,000.00	7,000,000.00	7,000,000.00	0.00	6,225,000.00	4,620,000.00
	Ministry of Skills Development	27800100100	0.00	0.00	770,000.00	770,000.00	8,000,000.00	8,000,000.00	0.00	7,230,000.00	1,322,000.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	2,100,000.00	2,100,000.00	4,000,000.00	4,000,000.00	0.00	1,900,000.00	5,470,000.00
	Ministry of Works and Transport	23400100100	0.00	0.00	106,000.00	106,000.00	1,000,000.00	1,000,000.00	0.00	894,000.00	52,000.00
	Ministry of Youth and Sports	53900100100	0.00	0.00	600,000.00	600,000.00	1,000,000.00	1,000,000.00	0.00	400,000.00	400,000.00
	Office of Auditor General - Local Government	14000200100	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
	Office of the Accountant General	22000700100	11,097,300.00	0.00	11,097,300.00	11,097,300.00	15,000,000.00	15,000,000.00	0.00	3,902,700.00	5,650,825.28
	Office of the Auditor General	14000100100	0.00	0.00	943,500.00	943,500.00	85,000,000.00	85,000,000.00	0.00	84,056,500.00	1,040,000.00
	Office of the Deputy Governor	11100100200	0.00	0.00	48,000,000.00	48,000,000.00	48,000,000.00	48,000,000.00	0.00	0.00	79,290,000.00
	Office of the Executive Governor	11100100100	0.00	0.00	1,491,637,245.00	1,491,637,245.00	1,500,000,000.00	1,000,000,000.00	500,000,000.00	8,362,755.00	851,587,200.00
	Office of the Head of Services	12500100100	0.00	0.00	2,190,000.00	2,190,000.00	2,632,000.00	2,632,000.00	0.00	442,000.00	4,907,000.00
	Office of the Secretary to the State Government	16100100100	0.00	0.00	2,384,729,125.50	2,384,729,125.50	2,715,000,000.00	515,000,000.00	2,200,000,000.00	330,270,874.50	487,075,600.00
	Office of the Surveyor General	26000200100	0.00	0.00	400,000.00	400,000.00	1,200,000.00	1,200,000.00	0.00	800,000.00	280,000.00
	Public Service and Manpower Development	12500700100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Revenue Appeal Commission	22000800200	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00	8,017,500.00
	Secondary Education Board	51705100000	0.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00	0.00	1,995,000.00
	State Civil Service Commission	14700100100	0.00	0.00	912,000.00	912,000.00	1,000,000.00	1,000,000.00	0.00	88,000.00	338,000.00
	State Hospital Management Board	52110200100	0.00	0.00	60,000.00	60,000.00	2,000,000.00	2,000,000.00	0.00	1,940,000.00	60,000.00
	State Sports Council	53905100100	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00
	Women Development Centre	51400200100	0.00	0.00	0.00	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	0.00	0.00	1,480,000.00	1,480,000.00	1,500,000.00	1,500,000.00	0.00	20,000.00	1,435,000.00
	School of Nursing and Midwifery, Uba	52110400100	0.00	0.00	0.00	0.00	1,780,000.00	1,780,000.00	0.00	1,780,000.00	0.00
	David Ussah Federal University of Med Sciences	52100100100	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
	Ebonyi State Primary Health Care Development	52100300100	0.00	0.00	0.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	1,477,000.00
	King David Medical University	52100100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aerospace University, Enns	57702100300	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00	50,000,000.00
	ICT University, Izzi	57702100400	0.00	0.00	12,158,020.00	12,158,020.00	20,000,000.00	20,000,000.00	0.00	7,841,980.00	50,000,000.00
	FHSMDA	22200500100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sustainable Development Goals (SDG's) (PSU)		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Administration and General Services		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ministry of Information Communication Technology		0.00	0.00	1,165,000.00	1,165,000.00	1,400,000.00	1,400,000.00	0.00	235,000.00	0.00
	Ministry of Special Duties		0.00	0.00	3,450,000.00	3,450,000.00	6,500,000.00	6,500,000.00	0.00	3,050,000.00	0.00
	Ebonyi State Agric. Land Dev. Authority		0.00	0.00	0.00	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.00
	Ebonyi State Pipe Production Company LTD		0.00	0.00	0.00	0.00	2,146,000.00	2,146,000.00	0.00	2,146,000.00	0.00
	Ebonyi Building Materials Industries LTD		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	2,380,000.00	2,380,000.00	4,000,000.00	4,000,000.00	0.00	1,620,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00

		Ebonyi State Market Development Board		0.00	0.00	2,400,000.00	2,400,000.00	3,000,000.00	3,000,000.00	0.00	600,000.00	0.00
		Ebonyi State Agency for control of AIDS		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
		Ebonyi State College of Education Ikwo		0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
		Total Transport and Travels		52,840,327.00	0.00	4,484,716,019.17	4,537,556,346.17	5,424,740,000.00	2,267,740,000.00	3,157,000,000.00	887,183,653.83	1,719,786,125.28
B		Utilities - General										
		Ebonyi State Health Insurance Agency	52100300100	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
		Board of Internal Revenue	22000800100	0.00	0.00	70,000.00	70,000.00	2,600,000.00	2,600,000.00	0.00	2,530,000.00	20,000.00
		Political and Social Service Department	16100700100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State House of Assembly	11200300100	0.00	0.00	3,000,000.00	3,000,000.00	12,000,000.00	12,000,000.00	0.00	9,000,000.00	2,900,000.00
		State Civil Service Commission	14700100100	0.00	0.00	230,200.00	230,200.00	800,000.00	800,000.00	0.00	569,800.00	0.00
		Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.00
		Ministry of Housing and Urban Development	26200100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Ministry of Infrastructural Development for Concessions	26700100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ministry of Market Development and Management	26900100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ministry of Land and Survey	26000100100	0.00	0.00	300,000.00	300,000.00	1,000,000.00	1,000,000.00	0.00	700,000.00	0.00
		Ebonyi State Judiciary High Court	31805100100	0.00	0.00	15,249,800.00	15,249,800.00	19,000,000.00	19,000,000.00	0.00	3,750,200.00	3,621,766.67
		Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Agency For Mass Literacy	51701000100	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00
		Ebonyi State Council on Public Procurement	11101000100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ebonyi State University	51702100100	0.00	0.00	233,000,000.00	233,000,000.00	233,000,000.00	133,000,000.00	100,000,000.00	0.00	0.00
		Unison office Abujah	16102100200	0.00	0.00	18,076,222.00	18,076,222.00	19,200,000.00	19,200,000.00	0.00	1,123,778.00	0.00
		Unison office Lagos	16102100100	0.00	0.00	250,000.00	250,000.00	5,500,000.00	5,500,000.00	0.00	5,250,000.00	0.00
		Ministry of Budget & Planning	23800100100	125,850.00	0.00	125,850.00	125,850.00	150,000.00	150,000.00	0.00	24,150.00	104,000.00
		Ministry of Finance and Economic Development	22000100100	240,000.00	0.00	240,000.00	240,000.00	1,000,000.00	1,000,000.00	0.00	760,000.00	350,700.00
		Ministry of Information and State Orientation	12300100100	0.00	0.00	0.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.00
		Ministry of Justice	32600100100	0.00	0.00	100,000.00	100,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00
		Office of the Accountant General	22000700100	0.00	0.00	373,000.00	373,000.00	1,000,000.00	1,000,000.00	0.00	627,000.00	279,400.00
		Office of the Auditor General	14000100100	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	5,100.00
		Office of the Deputy Governor	11100100200	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Office of the Executive Governor	11100100100	0.00	0.00	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	0.00	0.00	5,958,700.00
			16100100100	0.00	0.00	100,000.00	100,000.00	7,100,000.00	100,000.00	7,000,000.00	7,000,000.00	0.00
		Office of the Secretary to the State Government		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Exam Development Centre	51700900100	0.00	0.00	0.00	0.00	9,100,000.00	9,100,000.00	0.00	9,100,000.00	0.00
		Office of the Auditor General for LGAs	14000200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Broadcasting Corporation (EBBC)	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Trade Investments	27300100100	0.00	0.00	300,000.00	300,000.00	800,000.00	800,000.00	0.00	500,000.00	0.00
			55100100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Local Government and Chieftaincy Matters		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		School of Nursing and Midwifery, Uburu	52110400100	0.00	0.00	0.00	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00
		Secondary Education Board	51705100100	0.00	0.00	710,000.00	710,000.00	1,030,000.00	1,030,000.00	0.00	320,000.00	190,000.00
		Ministry of Information, Communication and Technology	12300100100	0.00	0.00	1,010,000.00	1,010,000.00	4,000,000.00	4,000,000.00	0.00	2,990,000.00	1,430,000.00
		Ministry of Grants and Donors	22000700100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	500,000.00
		Small and Medium Scale Enterprise	11100100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00
		Ebonyi State Universal Basic Education Board	27300100100	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
		Ministry of Education	51700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
		Ministry of Skills Development	27800100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Political and Social Services Department (PSSD)		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
		Ebonyi Public Complaints and Anti-Corruption Commission		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ministry of Works and Transport		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	60,000.00	60,000.00	0.00	60,000.00	0.00
		Ministry of Inter-Party Affairs and Labour Matters		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Revenue Appeal Commission		0.00	0.00	450,000.00	450,000.00	800,000.00	800,000.00	0.00	750,000.00	0.00
		Ebonyi State Market Development Board		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
		Women Development Centre		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
		School of Health Technology, Ngbo		0.00	0.00	0.00	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.00
		Ebonyi State College of Education, Ikwo		0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Ebonyi State AERONAUTIC University, Ezza		0.00	0.00	6,069,091.45	6,069,091.45	13,000,000.00	13,000,000.00	0.00	6,930,908.55	0.00
		ICT University, IZZI		0.00	0.00	4,800,000.00	4,800,000.00	13,000,000.00	13,000,000.00	0.00	8,200,000.00	0.00
		Ebonyi State Scholarship Board		0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
		Total Utility		365,850.00	0.00	300,288,313.45	300,654,163.45	287,820,000.00	280,820,000.00	107,000,000.00	87,165,836.55	15,369,666.67
C		Materials and Supplies - General										
		State Hospital Management Board	52110200100	0.00	0.00	180,000.00	180,000.00	6,100,000.00	6,100,000.00	0.00	5,920,000.00	4,240,000.00
		Admin. and General Service	16100500100	0.00	0.00	25,000.00	25,000.00	400,000.00	400,000.00	0.00	375,000.00	0.00
		Board of Internal Revenue	22000800100	0.00	0.00	2,763,000.00	2,763,000.00	3,000,000.00	3,000,000.00	0.00	237,000.00	993,000.00
		Customary Court of Appeal	31805200100	0.00	0.00	10,626,000.00	10,626,000.00	13,120,000.00	13,120,000.00	0.00	2,494,000.00	9,055,000.00

	Department of Economic Affairs	16100200100	0.00	0.00	25,000.00	25,000.00	400,000.00	400,000.00	0.00	375,000.00	50,000.00
	Political and Social Services Department (PSSD)	16100700100	0.00	0.00	40,000.00	40,000.00	500,000.00	500,000.00	0.00	460,000.00	0.00
	Department of Executive Council Matters (EXCO)	16100300100	0.00	0.00	1,000,000.00	1,000,000.00	1,070,000.00	570,000.00	500,000.00	70,000.00	200,000.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	10,780,000.00	10,780,000.00	0.00	10,780,000.00	0.00
	Ebonyi State Scholarship Board	52110200100	0.00	0.00	2,144,400.00	2,144,400.00	2,300,000.00	2,300,000.00	0.00	155,600.00	1,036,000.00
	Ebonyi State Newspaper and Publishing Corporation	12305500100	0.00	0.00	200,000.00	200,000.00	3,500,000.00	3,500,000.00	0.00	3,300,000.00	200,000.00
	Ebonyi State Broadcasting Corporation (EBBC)	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Inter Party Affairs	17500100100	0.00	0.00	901,500.00	901,500.00	1,500,000.00	1,500,000.00	0.00	598,500.00	800,000.00
	Ministry of Grant and Donor	16500100100	0.00	0.00	1,317,000.00	1,317,000.00	4,000,000.00	4,000,000.00	0.00	2,683,000.00	1,140,000.00
	Ebonyi State Agricultural Development Programme	21510200100	0.00	0.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00	100,000.00
	Ebonyi State Council For Arts and Culture	23600400100	0.00	0.00	100,000.00	100,000.00	450,000.00	450,000.00	0.00	350,000.00	100,000.00
	Ministry of Market Development and Management	26900100100	0.00	0.00	735,000.00	735,000.00	2,000,000.00	2,000,000.00	0.00	1,265,000.00	1,000,000.00
	Ministry of Trade and Investment	27300100100	0.00	0.00	906,000.00	906,000.00	1,000,000.00	1,000,000.00	0.00	94,000.00	595,000.00
	Ebonyi State Investment and Company LTD	27300300100	0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.00
	Ministry of Capital City Development	46300100100	0.00	0.00	934,000.00	934,000.00	2,090,000.00	2,090,000.00	0.00	1,156,000.00	865,000.00
	Ebonyi State Sports Council	53905100100	0.00	0.00	0.00	0.00	900,000.00	900,000.00	0.00	900,000.00	100,000.00
	Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	300,000.00
	Agency For Mass Literacy	51701000100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	75,000.00
	Ebonyi Building Materials Limited	22200400100	0.00	0.00	0.00	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	0.00	0.00	200,000.00	200,000.00	1,000,000.00	1,000,000.00	0.00	800,000.00	250,000.00
	Ebonyi State Council on Public Procurements	11101000100	0.00	0.00	1,900,000.00	1,900,000.00	2,500,000.00	2,500,000.00	0.00	600,000.00	450,000.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	29,818,500.00	29,818,500.00	75,000,000.00	75,000,000.00	0.00	45,181,500.00	16,086,049.00
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	667,166.67	667,166.67	2,000,000.00	2,000,000.00	0.00	1,332,833.33	400,000.00
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	562,000.00	562,000.00	950,000.00	950,000.00	0.00	388,000.00	0.00
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	9,900,000.00	9,900,000.00	0.00	9,900,000.00	0.00
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00
	Ebonyi State University	51702100100	0.00	0.00	385,968,600.00	385,968,600.00	390,120,000.00	340,120,000.00	50,000,000.00	4,151,400.00	0.00
	Examinations Development Centre	5170900100	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00
	Fiscal Responsibility Commission	25000100100	0.00	0.00	200,000.00	200,000.00	2,000,000.00	2,000,000.00	0.00	1,800,000.00	200,000.00
	Government Printing Press	12301300100	0.00	0.00	250,000.00	250,000.00	3,100,000.00	3,100,000.00	0.00	2,850,000.00	250,000.00
	High Court of Justice	31805100100	0.00	0.00	39,000,000.00	39,000,000.00	39,000,000.00	39,000,000.00	0.00	0.00	11,924,500.00
	Judicial Service Commission	31801100100	0.00	0.00	1,094,400.00	1,094,400.00	4,300,000.00	4,300,000.00	0.00	3,205,600.00	1,290,000.00
	Linson office Abuja	16102100200	0.00	0.00	14,567,835.00	14,567,835.00	39,000,000.00	39,000,000.00	0.00	24,432,165.00	0.00
	Linson office Lagos	16102100100	0.00	0.00	2,450,000.00	2,450,000.00	9,500,000.00	9,500,000.00	0.00	7,050,000.00	0.00
	Local Government Civil Service Commission	14700200100	0.00	0.00	100,000.00	100,000.00	550,000.00	550,000.00	0.00	450,000.00	100,000.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	615,000.00	615,000.00	2,500,000.00	2,500,000.00	0.00	1,885,000.00	30,000.00
	Ministry of Budget & Planning	23800100100	3,625,000.00	0.00	0.00	3,625,000.00	4,000,000.00	4,000,000.00	0.00	375,000.00	1,491,000.00
	Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce and Industry	22200100100	0.00	0.00	691,500.00	691,500.00	2,700,000.00	2,700,000.00	0.00	2,008,500.00	800,000.00
	Ministry of Culture and Tourism	23600100100	0.00	0.00	283,000.00	283,000.00	1,000,000.00	1,000,000.00	0.00	717,000.00	200,000.00
	Ministry of Education	51700100100	960,000.00	0.00	0.00	960,000.00	4,000,000.00	4,000,000.00	0.00	3,040,000.00	710,000.00
	Ministry of Environment	53500100100	0.00	0.00	600,000.00	600,000.00	2,000,000.00	2,000,000.00	0.00	1,400,000.00	800,000.00
	Ministry of Finance and Economic Development	22000100100	6,986,000.00	0.00	0.00	6,986,000.00	7,100,000.00	7,100,000.00	0.00	114,000.00	2,476,700.00
	Ministry of Health	52100100100	0.00	1,050,000.00	0.00	1,050,000.00	3,700,000.00	3,700,000.00	0.00	2,650,000.00	681,500.00
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	340,000.00	340,000.00	1,850,000.00	1,850,000.00	0.00	1,510,000.00	600,000.00
	Ministry of Infrastructural Development For Concession	26700100100	0.00	0.00	330,000.00	330,000.00	2,000,000.00	2,000,000.00	0.00	1,670,000.00	0.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	1,775,000.00	1,775,000.00	2,000,000.00	2,000,000.00	0.00	225,000.00	795,000.00
	Ministry of Information and State Orientation	12300100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,000.00
	Ministry of Internal Security	16400100100	0.00	0.00	1,000,000.00	1,000,000.00	1,500,000.00	1,500,000.00	0.00	500,000.00	1,000,000.00
	Ministry of Justice	32600100100	0.00	0.00	1,984,000.00	1,984,000.00	3,500,000.00	3,500,000.00	0.00	1,516,000.00	1,100,000.00
	Ministry of Land and Survey	26600100100	0.00	0.00	1,000,000.00	1,000,000.00	2,500,000.00	2,500,000.00	0.00	1,500,000.00	575,000.00
	Ministry of Power	26100300100	0.00	0.00	302,000.00	302,000.00	3,000,000.00	3,000,000.00	0.00	2,698,000.00	1,420,000.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	200,000.00	200,000.00	1,000,000.00	1,000,000.00	0.00	800,000.00	477,000.00
	Ministry of Solid Minerals	27200100100	0.00	0.00	370,000.00	370,000.00	700,000.00	700,000.00	0.00	330,000.00	218,000.00
	Ministry of Water Resources	25200100100	0.00	0.00	383,000.00	383,000.00	1,250,000.00	1,250,000.00	0.00	867,000.00	570,000.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	600,000.00	600,000.00	1,000,000.00	1,000,000.00	0.00	400,000.00	400,000.00
	Ministry of Works and Transport	23400100100	0.00	0.00	554,000.00	554,000.00	2,000,000.00	2,000,000.00	0.00	1,446,000.00	469,000.00
	Ministry of Youth and Sports	53900100100	0.00	0.00	800,000.00	800,000.00	1,000,000.00	1,000,000.00	0.00	200,000.00	1,000,000.00
	Office of the Accountant General	22000700100	0.00	0.00	24,489,200.00	24,489,200.00	50,000,000.00	50,000,000.00	0.00	25,510,800.00	34,972,400.00
	Office of the Auditor General	14000100100	0.00	0.00	11,312,200.00	11,312,200.00	27,500,000.00	27,500,000.00	0.00	16,187,800.00	9,759,500.00
	Office of the Deputy Governor	11100100200	0.00	0.00	24,296,000.00	24,296,000.00	26,900,000.00	26,900,000.00	400,000.00	2,604,000.00	3,500,000.00
	Office of the Executive Governor	11100100100	0.00	0.00	17,861,900.00	17,861,900.00	18,000,000.00	16,200,000.00	2,800,000.00	138,100.00	60,806,775.00
	Office of the Head of Services	12500100100	0.00	0.00	1,440,000.00	1,440,000.00	5,500,000.00	5,500,000.00	0.00	4,060,000.00	1,950,000.00
	Ebonyi State Emergency Management Agency	11100800100	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	600,000.00
	Office of the Secretary to the State Government	16100100100	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	3,500,000.00
	Office of the Surveyor-General	26000200100	0.00	0.00	70,000.00	70,000.00	1,500,000.00	1,500,000.00	0.00	1,430,000.00	300,000.00

	Secondary Education Board	5170510000	0.00	0.00	3,210,000.00	3,210,000.00	3,210,000.00	3,210,000.00	0.00	0.00	4,100,000.00
	State Civil Service Commission	14700100100	0.00	0.00	106,700.00	106,700.00	1,600,000.00	1,600,000.00	0.00	1,493,300.00	39,300.00
	Revenue Appeal Commission	2200800200	0.00	0.00	2,380,000.00	2,380,000.00	2,500,000.00	2,500,000.00	0.00		1,390,000.00
	Ebonyi State Primary Health Care Development	52100300100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	NEWMAP	55100100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Women Development Center	52110400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Information, Communication and Technology	51705100100	0.00	0.00	375,000.00	375,000.00	1,700,000.00	1,700,000.00	0.00	1,325,000.00	305,000.00
	Establishment, Pension & Management Service	12300100100	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00
	Public Service and Manpower Development	22000700100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
											1,700,000.00
	Public Complaint and Anti Corruption Commission	11100100100	0.00	0.00	1,800,000.00	1,800,000.00	1,900,000.00	1,900,000.00	0.00	100,000.00	
	Ebonyi State Fertilizer & Chemical Company	31801100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Housing Development Corporation	27300100100	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	EBRUWASSA	51700100100	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
	Ministry of Aviation	27800100100	0.00	0.00	1,179,500.00	1,179,500.00	2,500,000.00	2,500,000.00	0.00	1,320,500.00	470,000.00
	Ministry of Skills Development	53905100100	0.00	0.00	920,750.00	920,750.00	2,500,000.00	2,500,000.00	0.00	1,579,250.00	1,498,000.00
	Small and Medium Scale Enterprise	51700800100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Universal Basic Education Board	51701000100	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
	Ministry of Tertiary Education	22200400100	0.00	0.00	665,000.00	665,000.00	2,150,000.00	2,150,000.00	0.00	1,485,000.00	965,000.00
	Ministry of Special Duties	55100100100	0.00	0.00	430,000.00	430,000.00	1,000,000.00	1,000,000.00	0.00	570,000.00	550,000.00
	Ministry of Border Peace and Conflict Resolution	11101000100	0.00	0.00	400,000.00	400,000.00	1,000,000.00	1,000,000.00	0.00	600,000.00	450,000.00
	Ministry of Rural Development	57900100100	0.00	0.00	570,000.00	570,000.00	1,600,000.00	1,600,000.00	0.00	1,030,000.00	900,000.00
	Sustainable Development Goals (SDGs) (PSU)		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Administration and General Services		0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00
	Office of the Auditor General for Local Government		0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
	Agric Land Development Authority Board		0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
	Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	1,673,000.00	1,673,000.00	2,150,000.00	2,150,000.00	0.00	477,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ebonyi State Market Development Board		0.00	0.00	600,000.00	600,000.00	800,000.00	800,000.00	0.00	200,000.00	0.00
	Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ebonyi State Committee on Food and Nutrition		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ebonyi State College of Education, Ikwo		0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
	Ebonyi State AERONAUTIC University, Ezza		0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00
	ICT University, IZZI		0.00	0.00	1,344,729.51	1,344,729.51	5,000,000.00	5,000,000.00	0.00	3,655,270.49	0.00
	Total Materials and Supplies		11,571,000.00	1,050,000.00	616,226,881.18	628,847,881.18	900,690,000.00	847,990,000.00	52,700,000.00	271,842,118.82	195,593,624.00
										0.00	
D	Maintenance Services - General									0.00	
	State Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	60,000.00
	Ministry of Capital City Development	46300100100	0.00	0.00	435,000.00	435,000.00	4,300,000.00	4,300,000.00	0.00	3,865,000.00	1,355,000.00
	Admin. and General Service	16100500100	0.00	0.00	75,000.00	75,000.00	800,000.00	800,000.00	0.00	725,000.00	75,000.00
	Board of Internal Revenue	22000800100	0.00	0.00	156,500.00	156,500.00	2,600,000.00	2,600,000.00	0.00	2,443,500.00	0.00
	Customary Court of Appeal	31805200100	0.00	0.00	8,353,000.00	8,353,000.00	10,000,000.00	9,000,000.00	1,000,000.00	1,647,000.00	7,010,666.67
	Department of Economic Affairs	16100700100	0.00	0.00	100,000.00	100,000.00	800,000.00	800,000.00	0.00	700,000.00	150,000.00
	Department of Executive Council Matters (EXCO)	16100300100	0.00	0.00	500,000.00	500,000.00	650,000.00	650,000.00	0.00	150,000.00	565,000.00
	Political and Social Service Department (PSSD)	16100700100	0.00	0.00	120,000.00	120,000.00	1,350,000.00	1,350,000.00	0.00	1,230,000.00	120,000.00
	Department of Debt Management	22000200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Council on Public Procurements	11100100200	0.00	0.00	0.00	0.00	950,000.00	950,000.00	0.00	950,000.00	0.00
	Ebonyi State Newspaper and Publishing Corporation	12305500100	0.00	0.00	200,000.00	200,000.00	1,000,000.00	1,000,000.00	0.00	800,000.00	200,000.00
	Ministry of Inter Party Affairs	17500100100	0.00	0.00	600,000.00	600,000.00	2,000,000.00	2,000,000.00	0.00	1,400,000.00	800,000.00
	Ebonyi State Agric Dev. Programme	21510200100	0.00	0.00	50,000.00	50,000.00	1,200,000.00	1,200,000.00	0.00	1,150,000.00	200,000.00
	Ebonyi State Health Insurance Agency	52110200100	0.00	0.00	0.00	0.00	24,000,000.00	24,000,000.00	0.00	24,000,000.00	0.00
	Ebonyi State Agricultural Land Dev. Authority Board	26000300100	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00
	Revenue Appeal Commission	2200800200	0.00	0.00	2,250,000.00	2,250,000.00	2,300,000.00	2,300,000.00	0.00	50,000.00	240,000.00
	Ebonyi State Emergency Management Agency	11100800100	0.00	0.00	200,000.00	200,000.00	600,000.00	600,000.00	0.00	400,000.00	500,000.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	56,649,000.00	56,649,000.00	88,000,000.00	88,000,000.00	0.00	31,351,000.00	65,547,000.00
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	1,800,500.01	1,800,500.01	6,000,000.00	6,000,000.00	0.00	4,199,499.99	846,666.68
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	1,309,800.00	1,309,800.00	1,640,000.00	1,640,000.00	0.00	130,200.00	0.00
	Exam Development Centre	51700900100	80,000.00	0.00	0.00	80,000.00	500,000.00	500,000.00	0.00	420,000.00	80,000.00
	Ebonyi State Broadcasting Corporation (EBBC)	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Scholarship Board	51705600100	0.00	0.00	1,485,000.00	1,485,000.00	1,700,000.00	1,700,000.00	0.00	215,000.00	579,000.00
	Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	6,900,000.00	6,900,000.00	0.00	6,900,000.00	0.00
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ebonyi State University	51702100100	0.00	0.00	145,002,390.10	145,002,390.10	182,951,700.00	152,951,700.00	30,000,000.00	37,949,309.90	0.00
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	50,000.00	50,000.00	670,000.00	670,000.00	0.00	670,000.00	50,000.00
	Ebonyi State Investment and Property Ltd	27300300100	0.00	0.00	0.00	0.00	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00
	Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00
	Agency For Mass Literacy	51701000100	0.00	0.00	0.00	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	75,000.00

	Fiscal Responsibility Commission	25000100100	0.00	0.00	200,000.00	200,000.00	2,900,000.00	2,900,000.00	0.00	2,700,000.00	200,000.00
	Government Printing Press	12301300100	0.00	0.00	100,000.00	100,000.00	1,200,000.00	1,200,000.00	0.00	1,100,000.00	100,000.00
	High Court of Justice	31805100100	0.00	0.00	24,055,106.67	24,055,106.67	45,000,000.00	35,000,000.00	10,000,000.00	20,944,892.33	13,018,800.01
	Judicial Service Commission	31801100100	0.00	0.00	608,000.00	608,000.00	17,000,000.00	17,000,000.00	0.00	16,392,000.00	1,096,000.00
	Liaison office Abuja	16102100200	0.00	0.00	9,208,596.25	9,208,596.25	43,000,000.00	43,000,000.00	1,000,000.00	33,791,403.75	2,500,000.00
	Liaison office Lagos	16102100100	0.00	0.00	1,500,000.00	1,500,000.00	10,794,000.00	10,794,000.00	0.00	9,294,000.00	0.00
	Local Government Civil Service Commission	14700200100	0.00	0.00	100,000.00	100,000.00	1,900,000.00	1,900,000.00	0.00	1,800,000.00	100,000.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	1,175,000.00	1,175,000.00	2,600,000.00	2,600,000.00	0.00	1,425,000.00	1,550,000.00
	Ministry of Budget & Planning	25800100100	1,693,000.00	0.00	1,693,000.00	1,693,000.00	1,800,000.00	1,800,000.00	0.00	107,000.00	687,000.00
	Ministry of Business Development	26800100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce and Industry	22200100100	0.00	0.00	400,000.00	400,000.00	1,480,000.00	1,480,000.00	0.00	1,080,000.00	1,000,000.00
	Ministry of Culture and Tourism	23600100100	0.00	0.00	262,000.00	262,000.00	700,000.00	700,000.00	0.00	438,000.00	500,000.00
	Ministry of Grant and Donor	16500100100	0.00	0.00	450,000.00	450,000.00	1,670,000.00	1,670,000.00	0.00	1,220,000.00	960,000.00
	Ministry of Market Development & Mgt	26900100100	0.00	0.00	665,000.00	665,000.00	3,750,000.00	3,750,000.00	0.00	3,085,000.00	300,000.00
	Ministry of Education	51700100100	735,000.00	0.00	735,000.00	735,000.00	2,400,000.00	2,400,000.00	0.00	1,665,000.00	405,000.00
	Ministry of Environment	53500100100	0.00	0.00	400,000.00	400,000.00	2,300,000.00	2,300,000.00	0.00	1,900,000.00	200,000.00
	Ministry of Finance and Economic Development	22000100100	1,066,000.00	0.00	1,066,000.00	1,066,000.00	7,500,000.00	7,500,000.00	0.00	6,434,000.00	1,410,000.00
	Ministry of Health	52100100100	0.00	1,125,000.00	1,125,000.00	6,400,000.00	6,400,000.00	6,400,000.00	0.00	5,275,000.00	955,000.00
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	405,000.00	405,000.00	2,700,000.00	2,700,000.00	0.00	2,295,000.00	305,000.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	4,600,000.00	4,600,000.00	6,500,000.00	4,500,000.00	2,000,000.00	1,900,000.00	300,000.00
	Ministry of Information and State Orientation	12300100100	0.00	0.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00	0.00	450,000.00
	Ministry of Infrastructure	26700100100	0.00	0.00	540,000.00	540,000.00	3,200,000.00	3,200,000.00	0.00	2,660,000.00	0.00
	Ministry of Internal Security	16400100100	0.00	0.00	300,000.00	300,000.00	3,200,000.00	3,200,000.00	0.00	3,000,000.00	0.00
	Ministry of Power	26100300100	0.00	0.00	2,770,000.00	2,770,000.00	8,300,000.00	8,300,000.00	0.00	5,530,000.00	2,760,210.00
	Ministry of Justice	32600100100	0.00	0.00	2,745,500.00	2,745,500.00	3,300,000.00	3,300,000.00	0.00	554,500.00	1,000,000.00
	Ministry of Land and Survey	26000100100	0.00	0.00	400,000.00	400,000.00	1,600,000.00	1,600,000.00	0.00	1,200,000.00	150,000.00
	Ministry of Local Government and Chieftaincy Matters	55100100100	0.00	0.00	680,000.00	680,000.00	4,500,000.00	4,500,000.00	0.00	3,820,000.00	650,000.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	625,000.00	625,000.00	2,500,000.00	2,500,000.00	0.00	1,875,000.00	920,000.00
	Ministry of Solid Minerals	27200100100	0.00	0.00	600,000.00	600,000.00	1,200,000.00	1,200,000.00	0.00	600,000.00	344,000.00
	Ministry of Water Resources	25200100100	0.00	0.00	480,000.00	480,000.00	2,000,000.00	2,000,000.00	0.00	1,520,000.00	550,000.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	1,100,000.00	1,100,000.00	2,100,000.00	2,100,000.00	0.00	1,000,000.00	900,000.00
	Ministry of Works and Transports	23400100100	0.00	0.00	20,488,000.00	20,488,000.00	32,750,000.00	32,750,000.00	0.00	12,262,000.00	30,445,000.00
	Ministry of Youth and Sports	53900100100	0.00	0.00	200,000.00	200,000.00	1,750,000.00	1,750,000.00	0.00	1,550,000.00	200,000.00
	Office of the Accountant General	22000700100	8,395,300.00	0.00	8,395,300.00	8,395,300.00	9,500,000.00	9,500,000.00	0.00	1,104,700.00	3,903,900.00
	Office of the Auditor General	14000100100	0.00	0.00	260,000.00	260,000.00	13,500,000.00	13,500,000.00	0.00	13,240,000.00	117,500.00
	Office of the Deputy Governor	11100100200	0.00	0.00	51,672,400.00	51,672,400.00	58,920,000.00	58,920,000.00	0.00	7,247,600.00	8,800,000.00
	Office of the Executive Governor	11100100100	0.00	0.00	269,350,880.00	269,350,880.00	270,000,000.00	220,000,000.00	50,000,000.00	649,120.00	651,590,617.00
	Office of the Head of Services	12500100100	0.00	0.00	3,900,000.00	3,900,000.00	5,000,000.00	5,000,000.00	0.00	1,100,000.00	1,872,700.00
	Office of the Secretary to the State Government	16100100100	0.00	0.00	10,620,000.00	10,620,000.00	10,700,000.00	10,700,000.00	0.00	80,000.00	10,315,000.00
	Office of the Surveyor-General	26000200100	0.00	0.00	670,000.00	670,000.00	1,150,000.00	1,150,000.00	0.00	480,000.00	620,000.00
	Secondary Education Board	51705100000	0.00	0.00	4,331,000.00	4,331,000.00	4,512,000.00	4,512,000.00	0.00	181,000.00	5,375,800.00
	State Civil Service Commission	14700100100	0.00	0.00	1,682,500.00	1,682,500.00	3,500,000.00	3,500,000.00	0.00	1,817,500.00	546,200.00
	State Sports Council	53905100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
	Office of the Auditor General for LGAs	14000200100	0.00	0.00	0.00	0.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00
	Ebonyi Building Materials Limited	22200400100	0.00	0.00	0.00	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	0.00	0.00	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00
	Ministry of Trade Investments	22000800200	0.00	0.00	1,637,400.00	1,637,400.00	1,900,000.00	1,800,000.00	100,000.00	262,600.00	945,000.00
	School of Nursing and Midwifery, Uburu	51705100000	0.00	0.00	0.00	0.00	3,450,000.00	3,450,000.00	0.00	3,450,000.00	0.00
	NEWMAP	14700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Information, Communication and Technology	52110200100	0.00	0.00	300,000.00	300,000.00	1,000,000.00	1,000,000.00	0.00	700,000.00	20,000.00
	Establishment, Pension & Management Service	53905100100	0.00	0.00	0.00	0.00	760,000.00	760,000.00	0.00	760,000.00	0.00
	Public Service and Manpower Development	51400200100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00
	Public Complaintant and Anti Corruption Commission	43700100100	0.00	0.00	500,000.00	500,000.00	800,000.00	800,000.00	0.00	300,000.00	100,000.00
	Ebonyi State Fertilizer & Chemical Company	52110400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Housing Development Corporation	52100100100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00
	EBRUW ASSA	52100500100	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
	Ministry of Aviation	52100100100	0.00	0.00	613,000.00	613,000.00	5,400,000.00	5,400,000.00	0.00	4,787,000.00	70,000.00
	Ministry of Skills Development	57702100300	0.00	0.00	780,000.00	780,000.00	2,850,000.00	2,850,000.00	0.00	2,070,000.00	650,000.00
	Small and Medium Scale Enterprise	57702100400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Tertiary Education	22200500100	0.00	0.00	680,000.00	680,000.00	2,600,000.00	2,600,000.00	0.00	1,920,000.00	780,000.00
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
	Ministry of Special Duties	17000100100	0.00	0.00	1,000,000.00	1,000,000.00	1,400,000.00	1,400,000.00	0.00	400,000.00	950,000.00
	Ministry of Border Peace and Conflict Resolutions	18000100100	0.00	0.00	1,300,000.00	1,300,000.00	2,300,000.00	2,300,000.00	0.00	1,000,000.00	1,750,000.00
	Ministry of Rural Development	57900100100	0.00	0.00	1,500,000.00	1,500,000.00	2,800,000.00	2,800,000.00	0.00	1,300,000.00	1,300,000.00
	Sustainable Development Goals (SDGs) (PSU)		0.00	0.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00
	Administration and General Services		0.00	0.00	808,000.00	808,000.00	808,000.00	808,000.00	0.00	808,000.00	0.00
	Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	280,000.00	280,000.00	1,500,000.00	1,500,000.00	0.00	1,220,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	2,300,000.00	2,300,000.00	0.00	2,300,000.00	0.00

		Ebonyi State Market Development Board		0.00	0.00	1,200,000.00	1,200,000.00	1,600,000.00	1,600,000.00	0.00	400,000.00	0.00
		Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00
		Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ebonyi State College of Education, Ikwo		0.00	0.00	0.00	0.00	3,550,000.00	3,550,000.00	0.00	3,550,000.00	0.00
		Ebonyi State AERONAUTIC University, Ezza		0.00	0.00	2,253,700.00	2,253,700.00	7,000,000.00	7,000,000.00	0.00	4,746,300.00	0.00
		ICT University, IZZI		0.00	0.00	1,068,770.00	1,068,770.00	7,000,000.00	7,000,000.00	0.00	5,931,230.00	0.00
		Total Maintenance Services		11,969,300.00	1,125,000.00	650,943,043.03	664,837,343.03	1,832,105,700.00	938,005,700.00	94,100,000.00	368,068,356.97	832,166,660.36
E		TRAINING AND CAPACITY BUILDING										
		Customary Court of Appeal	31805200100	0.00	0.00	0.00	0.00	4,330,000.00	4,330,000.00	0.00	4,330,000.00	0.00
		Ebonyi State Internal Revenue Board	22000800100	0.00	0.00	940,000.00	940,000.00	1,000,000.00	1,000,000.00	0.00	60,000.00	0.00
		Ebonyi State Bureau of Public Procurement	11101000100	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
		Ebonyi State House of Assembly	11200300100	0.00	0.00	37,150,000.00	37,150,000.00	60,000,000.00	60,000,000.00	0.00	27,850,000.00	0.00
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
		Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Ebonyi State Newspaper & Publishing Corporation	12305500100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Agricultural Land Dev. Authority Board	26000300100	0.00	0.00	0.00	0.00	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00
		Ministry of Capital City Development	46300100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	200,000.00
		Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State University	51702100100	0.00	0.00	200,000.00	200,000.00	60,000,000.00	50,000,000.00	10,000,000.00	59,800,000.00	0.00
		High Court of Justice	31805100100	0.00	0.00	2,000,000.00	2,000,000.00	26,000,000.00	26,000,000.00	0.00	24,000,000.00	0.00
		Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
		Ministry of Commerce and Industry	22200100100	0.00	0.00	246,500.00	246,500.00	1,000,000.00	1,000,000.00	0.00	753,500.00	0.00
		Ministry of Education	51700100100	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
		Ministry of Environment	53500100100	0.00	0.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00
		Ministry of Health	52100100100	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
		Ministry of Information and State Orientation	12300100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Ministry of Finance and Economic Development	22000100100	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
		Ministry of Budget, Planning, Research & Monitoring	23800100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
		Ministry of Local Government, Chief Matters & Rural Dev.	55100100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Justice	32600100100	0.00	0.00	20,000,000.00	20,000,000.00	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00
		Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Auditor General	14000100100	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
		Office of the Deputy Governor	11100100200	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Accountant General	22800700100	0.00	0.00	1,785,000.00	1,785,000.00	5,000,000.00	5,000,000.00	0.00	3,215,000.00	4,490,000.00
		Ministry of Trade Investments	27300100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State Primary Health Care Development	52100300100	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
		Office of Auditor General - Local Government	14000200100	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Public Complaints and Anti Corruption Commission	14500100100	0.00	0.00	500,000.00	500,000.00	5,000,000.00	5,000,000.00	0.00	4,500,000.00	3,000,000.00
		Ministry of Skills Development	27800100100	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00
		Ministry of Land & Survey	26000100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State Committee on Food and Nutrition	22200100100	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Women Development Centre	51400200100	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	18000100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Government Printing and Stationery Department		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Office of the Head of Service		0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
		Public Service Manpower		0.00	0.00	0.00	0.00	346,000.00	346,000.00	0.00	346,000.00	0.00
		Ebonyi State Civil Service Commission		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Ministry of Information, Communication and Technology		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
		Ebonyi State Agricultural Development Programme		0.00	0.00	0.00	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00
		Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Works and Transport		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Transport and Special Projects		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Fiscal Responsibility Commission		0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
		EBRUWASSA		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00
		Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Youths and Sports		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ebonyi State Library Board		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ebonyi State Health Insurance Agency		0.00	0.00	0.00	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00
		Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
		Ebonyi State AERONAUTIC University, Ezza		0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
		ICT University, IZZI		0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
		Total Training and Capacity Building		0.00	0.00	262,821,500.00	262,821,500.00	652,956,000.00	642,756,000.00	10,200,000.00	390,134,500.00	7,690,000.00

							0.00				0.00		
F	SECURITY AND SAFETY SERVICES						0.00				0.00		
	Board of Internal Revenue	22000800100	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	100,000.00	0.00
	Department of Debt Management	22000700100	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	11200300100	0.00	0.00	65,000,000.00	65,000,000.00	68,000,000.00	68,000,000.00	68,000,000.00	0.00	3,000,000.00	50,000,000.00	0.00
	Ebonyi State Emergency Mgt Agency(SEMA)	11100800100	0.00	0.00	100,000.00	100,000.00	120,000.00	120,000.00	120,000.00	0.00	20,000.00	0.00	0.00
	Ebonyi State Broadcasting Commission	12300300100	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 Development	52100300100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
	Ebonyi State Civil Service Commission	14700100100	0.00	0.00	75,800.00	75,800.00	360,000.00	360,000.00	360,000.00	0.00	284,200.00	0.00	0.00
	Ebonyi State Agric Dev. Programme	21510200100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
	Ebonyi State Investment and Property Ltd	22000200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Sports Council	53905100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00	500,000.00	150,000.00	0.00
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	693,333.34	693,333.34	1,000,000.00	1,000,000.00	1,000,000.00	0.00	306,666.66	200,000.00	0.00
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	1,058,800.00	1,058,800.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00	41,200.00	0.00	0.00
	Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
	Exam Development Centre	51700900100	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	51700300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State University	51702100100	0.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00
	King David Gifted Children	51702622400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	High Court of Justice	31805100100	0.00	0.00	2,029,000.00	2,029,000.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00	10,971,000.00	362,700.00	0.00
	Lisbon office Abuja	16102100200	0.00	0.00	1,632,761.25	1,632,761.25	4,000,000.00	4,000,000.00	4,000,000.00	0.00	2,367,238.75	0.00	0.00
	Lisbon office Lagos	16102100100	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
	Ministry of Inter Party Affairs	17500100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Ministry of Market Development	26900100100	0.00	0.00	0.00	0.00	155,000.00	155,000.00	155,000.00	0.00	155,000.00	0.00	0.00
	Ministry of Youth and Sports	53900100100	0.00	0.00	0.00	0.00	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
	Ministry of Grant and Donor Agencies	16500100100	0.00	0.00	0.00	0.00	80,000.00	80,000.00	80,000.00	0.00	80,000.00	0.00	0.00
	Ministry of Budget & Planning	23800100100	370,000.00	0.00	0.00	370,000.00	570,000.00	570,000.00	570,000.00	0.00	200,000.00	10,000.00	0.00
	Ministry of Commerce and Industry	22700100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Ministry of Education	51700100100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00	400,000.00	135,000.00	0.00
	Ministry of Environment	53500100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Ministry of Finance and Economic Development	22000100100	200,000.00	0.00	0.00	200,000.00	1,350,000.00	1,350,000.00	1,350,000.00	0.00	1,150,000.00	484,000.00	0.00
	Ministry of Health	52100100100	0.00	250,000.00	0.00	250,000.00	500,000.00	500,000.00	500,000.00	0.00	250,000.00	150,000.00	0.00
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Internal Security	16400100100	0.00	0.00	2,517,260,239.10	2,517,260,239.10	5,000,346,000.00	5,000,346,000.00	5,000,346,000.00	0.00	2,483,085,760.90	3,806,401,042.00	0.00
	Ministry of Land Survey and Housing	26000100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	150,000.00	150,000.00	500,000.00	500,000.00	500,000.00	0.00	350,000.00	100,000.00	0.00
	Ministry of Works and Transports	23400100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Ministry of Youths and Sports	0.00	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	22000700100	1,840,000.00	0.00	0.00	1,840,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	160,000.00	1,580,000.00	0.00
	Office of the Auditor General	14000100100	0.00	0.00	41,600.00	41,600.00	500,000.00	500,000.00	500,000.00	0.00	458,400.00	24,000.00	0.00
	Office of the Deputy Governor	11100100200	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	400,000.00	0.00
	Office of the Executive Governor	11100100100	0.00	0.00	6,312,745,000.00	6,312,745,000.00	7,050,000,000.00	7,050,000,000.00	7,050,000,000.00	0.00	737,255,000.00	4,254,495,000.00	0.00
	Office of the Secretary to the State Government	16100100100	0.00	0.00	1,800,000.00	1,800,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	1,200,000.00	6,000,000.00	0.00
	Secondary Education Board	51705100000	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00	499,200.00	0.00
	Ebonyi Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	School of Nursing and Midwifery, Uburu	52110400100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00
	Ministry of Trade Investments	27300100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
	Ministry of Local Government, Chief Matters & Rural Dev.	26000300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Library Board	46300100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Office of Auditor General - Local Government	14800100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
	Office of the Head of Services	51702100100	0.00	0.00	280,000.00	280,000.00	950,000.00	950,000.00	950,000.00	100,000.00	670,000.00	100,000.00	0.00
	Public Complaintant and Anti Corruption Commission	14500100100	0.00	0.00	2,500,000.00	2,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	2,500,000.00	500,000.00	0.00
	Ebonyi Building Materials Limited	22200400100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00
	Ebonyi State Housing Development Corporation	22200100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
	Ministry of Aviation	23400100100	0.00	0.00	104,900.00	104,900.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00	3,395,100.00	250,000.00	0.00
	Ministry of Skills Development	27800100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	150,000.00	0.00
	Small and Medium Scale Enterprise	22200500100	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	57700100100	0.00	0.00	200,000.00	200,000.00	400,000.00	400,000.00	400,000.00	0.00	200,000.00	15,000.00	0.00
	Ministry of Power and Energy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Culture and Tourism	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
	Sustainable Development Goals SDG	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
	Ministry of Information, Communication and Technology	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
	Ministry of Special Duties	0.00	0.00	0.00	110,000.00	110,000.00	140,000.00	140,000.00	140,000.00	0.00	30,000.00	0.00	0.00
	Revenue Appeal Commission	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00
	Ministry of Transport and Special Projects	0.00	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Office of the Surveyor General	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
	Ebonyi State Rural Electrification Board	0.00	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00
	Ministry of Infrastructural Development for Concession	0.00	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
	Ebonyi State School of Health Technology, Nkbo	0.00	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00

		Ebonyi State Health Insurance Agency		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State College of Education, Ikwo		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State AFRONAUTIC University, Ezza		0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
		ICT University, IZZI		0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
		Ebonyi State Scholarship Board		0.00	0.00	45,000.00	45,000.00	200,000.00	200,000.00	0.00	155,000.00	0.00
		Total Security and Safety Services		2,410,000.00	250,000.00	8,967,526,433.69	8,970,186,433.69	12,244,471,000.00	12,244,371,000.00	100,000.00	3,274,284,566.31	8,122,114,842.00
							0.00					
	G	CONSULTING AND PROFESSIONAL SERVICES					0.00					
		Ebonyi State House of Assembly	11200300100	0.00	0.00	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	0.00	3,000,000.00	591,500.00
		Ebonyi State University	51702100100	0.00	0.00	25,588,997.50	25,588,997.50	69,529,110.00	69,529,110.00	0.00	43,940,112.50	0.00
		Ebonyi State Judicial Service Commission	31801100100	0.00	0.00	0.00	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	0.00	0.00	0.00
		Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Finance and Economic Development		667,451,956.84	0.00		667,451,956.84	5,000,000,000.00	5,000,000,000.00	0.00	4,332,548,043.16	11,519,375.34
		Ministry of Justice	32600100100	0.00	0.00	179,936,000.00	179,936,000.00	378,115,000.00	378,115,000.00	0.00	198,179,000.00	231,045,125.00
		Office of the Auditor General-State	14000100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Accountant General	22000700100	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	84,558,198.88
		Ebonyi State Health Insurance Agency		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Office of the Surveyor-General	26000200100	0.00	0.00	0.00	0.00	280,000.00	280,000.00	0.00	280,000.00	0.00
		Office of the Deputy Governor	14000100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,860,000.00
		Public Complaintant and Anti Corruption Commission	11200300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Housing and Urban Development		0.00	0.00	0.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.00
		Ebonyi State College of Education, Ikwo		0.00	0.00	0.00	0.00	175,700,000.00	175,700,000.00	0.00	175,700,000.00	0.00
		Total Consulting and Professional Services		667,451,956.84	0.00	210,524,997.50	877,976,954.34	5,685,324,110.00	5,685,324,110.00	0.00	4,807,347,155.66	341,574,199.22
	H	FUEL AND LUBRICANTS										
		Ebonyi State Hospital Management Board	52110200100	0.00	0.00	180,000.00	180,000.00	1,750,000.00	1,750,000.00	0.00	1,570,000.00	360,000.00
		Admin and General Service Department	16100500100	0.00	0.00	75,000.00	75,000.00	400,000.00	400,000.00	0.00	325,000.00	125,000.00
		Board of Internal Revenue	22000800100	0.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00	3,000,000.00	0.00	6,100,000.00
		Customary Court of Appeal	31805200100	0.00	0.00	10,801,000.04	10,801,000.04	20,000,000.00	20,000,000.00	0.00	9,198,999.96	14,014,333.37
		Department of Economic Affairs	16100200100	0.00	0.00	75,000.00	75,000.00	340,000.00	340,000.00	0.00	265,000.00	75,000.00
		Political and Social Service Department (PSSD)	16100700100	0.00	0.00	200,000.00	200,000.00	400,000.00	400,000.00	0.00	200,000.00	120,000.00
		Government Printing Press	12301300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Department of Executive Council Matters (EXCO)	16100300100	0.00	0.00	260,000.00	260,000.00	400,000.00	400,000.00	0.00	140,000.00	350,000.00
		Department of Debt Management	22000200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Religious and Welfare Matters		0.00	0.00	0.00	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	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
		Ebonyi State Council on Public Procurements		0.00	0.00	400,000.00	400,000.00	900,000.00	500,000.00	150,000.00	500,000.00	250,000.00
		Ebonyi State Emergency Management Agency	11100800100	0.00	0.00	300,000.00	300,000.00	550,000.00	550,000.00	0.00	250,000.00	400,000.00
		Ebonyi State House of Assembly	11200300100	0.00	0.00	77,096,250.00	77,096,250.00	95,000,000.00	95,000,000.00	0.00	17,903,750.00	82,239,865.39
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	882,333.35	882,333.35	4,000,000.00	4,000,000.00	0.00	3,117,666.65	936,666.68
		Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	3,777,500.00	3,777,500.00	4,300,000.00	4,300,000.00	0.00	522,500.00	0.00
		Ebonyi State Scholarship Board	51705600100	0.00	0.00	1,645,000.00	1,645,000.00	2,000,000.00	2,000,000.00	0.00	355,000.00	1,025,000.00
		Ebonyi State Examination Development Centre	51700900100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State School of Health	52110600100	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
		Ebonyi State University	51702100100	0.00	0.00	79,000,000.00	79,000,000.00	79,000,000.00	79,000,000.00	0.00	0.00	0.00
		Ebonyi State Newspaper & Publishing Corporation	12305500100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
		Ebonyi State Agric Dev. Programme	21510200100	0.00	0.00	100,000.00	100,000.00	1,400,000.00	1,400,000.00	0.00	1,300,000.00	200,000.00
		Ebonyi State Agric. Land Dev. Authority Board	21510300100	0.00	0.00	0.00	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	0.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00
		Ebonyi State Investment and Property Co. Ltd	27300300100	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
		Ebonyi State Sports Council	53905100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	300,000.00
		Ebonyi State Agency For Mass Literacy	51701000100	0.00	0.00	150,000.00	150,000.00	1,220,000.00	1,220,000.00	0.00	1,070,000.00	125,000.00
		Ebonyi Vocational College	51702622500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Road Maintenance Agency (EBROMA)	23400400100	0.00	0.00	0.00	0.00	640,000.00	640,000.00	0.00	640,000.00	0.00
		Ebonyi State Health Insurance Agency		0.00	0.00	0.00	0.00	21,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00
		King David Gifted Children Academy	51702622400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Fiscal Responsibility Commission	25000100100	0.00	0.00	300,000.00	300,000.00	3,200,000.00	3,200,000.00	0.00	2,900,000.00	400,000.00
		High Court of Justice	31805100100	0.00	0.00	22,074,533.29	22,074,533.29	22,500,000.00	22,500,000.00	0.00	425,466.71	6,383,200.00
		Judicial Service Commission	31801100100	0.00	0.00	2,960,000.00	2,960,000.00	22,000,000.00	22,000,000.00	0.00	19,040,000.00	3,098,000.00
		Liaison office Abuja	16102100200	0.00	0.00	40,779,066.25	40,779,066.25	43,000,000.00	43,000,000.00	0.00	2,220,933.75	0.00
		Liaison office Lagos	16102100100	0.00	0.00	4,250,000.00	4,250,000.00	14,500,000.00	14,500,000.00	0.00	10,250,000.00	0.00
		Local Government Service Commission	14700200100	0.00	0.00	300,000.00	300,000.00	1,340,000.00	1,340,000.00	0.00	1,040,000.00	200,000.00
		Ministry of Border Peace and Conflict Resolution	18000100100	0.00	0.00	1,750,000.00	1,750,000.00	3,500,000.00	3,500,000.00	0.00	1,750,000.00	2,200,000.00
		Ministry of Grants & Donor Agencies	16500100100	0.00	0.00	1,783,000.00	1,783,000.00	1,800,000.00	1,800,000.00	0.00	17,000.00	200,000.00
		Ministry of Market Development & Management	26900100100	0.00	0.00	200,000.00	200,000.00	3,200,000.00	3,200,000.00	0.00	3,000,000.00	700,000.00

	Ministry of Trade Investments	27300100100	0.00	0.00	2,011,600.00	2,011,600.00	2,050,000.00	2,000,000.00	50,000.00	38,400.00	1,295,000.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	640,000.00	640,000.00	4,000,000.00	4,000,000.00	0.00	3,360,000.00	200,000.00
	Ministry of Budget & Planning	23800100100	1,795,150.00	0.00	0.00	1,795,150.00	1,800,000.00	1,800,000.00	0.00	4,850.00	1,170,700.00
	Ministry of Business Development	24800100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	100,000.00
	Ministry of Culture and Tourism	23600100100	0.00	0.00	980,000.00	980,000.00	3,000,000.00	3,000,000.00	0.00	2,020,000.00	500,000.00
	Ministry of Education	51700100100	205,000.00	0.00	205,000.00	205,000.00	6,000,000.00	6,000,000.00	0.00	5,795,000.00	925,000.00
	Ministry of Environment	53500100100	0.00	0.00	600,000.00	600,000.00	1,000,000.00	1,000,000.00	0.00	400,000.00	1,000,000.00
	Ministry of Finance and Economic Development	22000100100	1,670,000.00	0.00	1,670,000.00	1,670,000.00	4,000,000.00	4,000,000.00	0.00	2,330,000.00	1,450,300.00
	Ministry of Health	52100100100	0.00	554,000.00	554,000.00	554,000.00	3,100,000.00	3,100,000.00	0.00	2,546,000.00	962,900.00
	Ministry of Housing & Urban Development	26200100100	0.00	0.00	620,000.00	620,000.00	2,100,000.00	2,100,000.00	0.00	1,480,000.00	295,000.00
	Ministry of Human Capital	22700100100	0.00	0.00	1,470,000.00	1,470,000.00	2,450,000.00	2,450,000.00	0.00	980,000.00	150,000.00
	Ministry of Information and State Orientation	12300100100	0.00	0.00	710,000.00	710,000.00	1,000,000.00	1,000,000.00	0.00	290,000.00	520,000.00
	Ministry of Infrastructure	26700100100	0.00	0.00	480,000.00	480,000.00	4,000,000.00	4,000,000.00	0.00	3,520,000.00	0.00
	Ministry of Internal Security	16400100100	0.00	0.00	1,000,000.00	1,000,000.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	600,000.00
	Ministry of Justice	32600100100	0.00	0.00	1,306,000.00	1,306,000.00	2,500,000.00	2,500,000.00	0.00	1,194,000.00	800,000.00
	Ministry of Land and Survey	26000100100	0.00	0.00	400,000.00	400,000.00	2,500,000.00	2,500,000.00	0.00	2,100,000.00	975,000.00
	Ministry of Local Government and Chieftaincy Matters	55100100100	0.00	0.00	520,000.00	520,000.00	2,500,000.00	2,500,000.00	0.00	1,980,000.00	600,000.00
	Ministry of Power	26100300100	0.00	0.00	1,936,000.00	1,936,000.00	2,800,000.00	2,800,000.00	0.00	864,000.00	824,000.00
	Ministry of Inter Party Affairs	0.00	0.00	775,000.00	775,000.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00	2,125,000.00	1,600,000.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	325,000.00	325,000.00	2,500,000.00	2,500,000.00	0.00	2,175,000.00	530,000.00
	Ministry of Solid Minerals	27200100100	0.00	0.00	510,000.00	510,000.00	1,500,000.00	1,500,000.00	0.00	990,000.00	266,000.00
	Ministry of Water Resources	25200100100	0.00	0.00	1,122,000.00	1,122,000.00	2,850,000.00	2,850,000.00	0.00	1,728,000.00	1,100,000.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	1,600,000.00	1,600,000.00	1,700,000.00	1,700,000.00	0.00	100,000.00	400,000.00
	Ministry of Works and Transport	23400100100	0.00	0.00	684,000.00	684,000.00	11,000,000.00	11,000,000.00	0.00	10,316,000.00	514,000.00
	Ministry of Youth and Sports	53900100100	0.00	0.00	600,000.00	600,000.00	1,250,000.00	1,250,000.00	0.00	650,000.00	200,000.00
	Office of the Accountant General	22000700100	3,786,500.00	0.00	3,786,500.00	3,786,500.00	5,000,000.00	5,000,000.00	0.00	1,213,500.00	2,583,000.00
	Office of the Auditor General	14000100100	0.00	0.00	572,700.00	572,700.00	7,000,000.00	7,000,000.00	0.00	6,427,300.00	763,500.00
	Office of the Deputy Governor	11100100200	0.00	0.00	180,000,000.00	180,000,000.00	180,000,000.00	180,000,000.00	0.00	0.00	27,800,000.00
	Office of the Executive Governor	11100100100	0.00	0.00	742,307,358.15	742,307,358.15	868,500,000.00	868,500,000.00	0.00	126,192,641.85	327,770,867.61
	Office of the Head of Service	12500100100	0.00	0.00	2,310,000.00	2,310,000.00	7,000,000.00	7,000,000.00	0.00	4,690,000.00	3,590,300.00
	Office of the Secretary to the State Government	16100100100	0.00	0.00	3,940,000.00	3,940,000.00	4,000,000.00	4,000,000.00	0.00	60,000.00	2,500,000.00
	Office of the Surveyor-General	26000200100	0.00	0.00	610,000.00	610,000.00	1,500,000.00	1,500,000.00	0.00	890,000.00	485,000.00
	Secondary Education Board	51705100000	0.00	0.00	4,241,000.00	4,241,000.00	5,000,000.00	5,000,000.00	0.00	759,000.00	3,753,000.00
	State Civil Service Commission	14700100100	0.00	0.00	1,802,000.00	1,802,000.00	3,300,000.00	3,300,000.00	0.00	1,498,000.00	2,630,000.00
	Ebonyi State Broadcasting Corporation (EBBC)	11100100200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi Building Material Limited	22200400100	0.00	0.00	0.00	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	0.00	0.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
	Ebonyi State Primary Health Care Development	51400100100	0.00	0.00	0.00	0.00	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00
	Ministry of Capital City and Urban Development	11100100200	0.00	0.00	2,491,000.00	2,491,000.00	2,500,000.00	2,500,000.00	0.00	9,000.00	1,500,000.00
	Ministry of Rural Development	57900100100	0.00	0.00	1,500,000.00	1,500,000.00	1,700,000.00	1,700,000.00	0.00	200,000.00	1,300,000.00
	NEWMAP	51400100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Women Development Center	23400100100	0.00	0.00	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00
	Ministry of Information, Communication and Technology	53900100100	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	200,000.00
	Office of Auditor General - Local Government	22000700100	0.00	0.00	0.00	0.00	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00
	Establishment, Pension & Management Service	14000100100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00
	Public Service and Manpower Development	11100100200	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Public Complaint and Anti Corruption Commission	11100100100	0.00	0.00	300,000.00	300,000.00	1,000,000.00	1,000,000.00	0.00	700,000.00	500,000.00
	Ebonyi State Fertilizer & Chemical Company	12500100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Housing Development Corporation	16100100100	0.00	0.00	0.00	0.00	770,000.00	770,000.00	0.00	770,000.00	0.00
	EBRUWASSA	26000200100	0.00	0.00	900,000.00	900,000.00	1,500,000.00	1,500,000.00	0.00	600,000.00	0.00
	Ministry of Aviation	51705100000	0.00	0.00	16,827,500.00	16,827,500.00	503,000,000.00	503,000,000.00	0.00	486,172,500.00	6,846,000.00
	Ministry of Skills Development	14700100100	0.00	0.00	1,597,879.87	1,597,879.87	2,350,000.00	2,350,000.00	0.00	752,120.13	1,017,260.21
	Ebonyi State Committee on Food and Nutrition	22200100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Revenue Appeal Commission	22200200100	0.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00	0.00	1,250,000.00
	Small and Medium Scale Enterprise	22200300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Tertiary Education	51705100000	0.00	0.00	730,000.00	730,000.00	1,400,000.00	1,400,000.00	0.00	670,000.00	400,000.00
	Women Development Centre	52704100000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Special Duties	17000100100	0.00	0.00	1,900,000.00	1,900,000.00	1,900,000.00	1,900,000.00	0.00	0.00	1,100,000.00
	Sustainable Development Goals (SDG's) (PSU)	0.00	0.00	0.00	0.00	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
	Administration and General Services	0.00	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Ebonyi State Pipe Production Limited	0.00	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
	Ministry of Transport and Special Projects	0.00	0.00	0.00	1,750,000.00	1,750,000.00	1,800,000.00	1,800,000.00	0.00	50,000.00	0.00
	Ebonyi State Rural Electrification Board	0.00	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
	Ebonyi State Market Development Board	0.00	0.00	0.00	1,800,000.00	1,800,000.00	2,200,000.00	2,200,000.00	0.00	400,000.00	0.00
	Ebonyi State Agency for Control of Aids	0.00	0.00	0.00	0.00	0.00	2,700,000.00	2,700,000.00	0.00	2,700,000.00	0.00
	Ebonyi State Drugs and Medical Commodities Management Agency	0.00	0.00	0.00	0.00	0.00	2,300,000.00	2,300,000.00	0.00	2,300,000.00	0.00
	Ebonyi State AFRONAUTIC University, Ezza	0.00	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
	ICT University, IZZI	0.00	0.00	0.00	8,726,000.00	8,726,000.00	30,000,000.00	30,000,000.00	0.00	21,274,000.00	0.00
	Total Fuel and Lubricants		7,456,650.00	554,000.00	1,252,933,720.95	1,260,944,370.95	2,156,540,000.00	2,153,340,000.00	3,200,000.00	895,595,629.05	522,771,893.26

[illegible]

	Linson office Abuja	16102100200	0.00	0.00	3,564,800.00	3,564,800.00	4,000,000.00	4,000,000.00	0.00	435,200.00	0.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	48,000,000.00	48,000,000.00	50,000,000.00	50,000,000.00	0.00	2,000,000.00	48,000,000.00
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	330,000.00	330,000.00	500,000.00	500,000.00	0.00	170,000.00	450,000.00
	Ministry of Information & Orientation	12300100100	0.00	0.00	79,000.00	79,000.00	100,000.00	100,000.00	0.00	21,000.00	26,000.00
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Office of the Auditor General	14000100100	0.00	0.00	5,000.00	5,000.00	1,400,000.00	1,400,000.00	0.00	1,395,000.00	230,400.00
	Local Government Service Commission	14000100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	589,500.00	589,500.00	600,000.00	600,000.00	0.00	10,500.00	0.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	120,000.00	120,000.00	500,000.00	500,000.00	0.00	380,000.00	0.00
	Ministry of Finance and Economic Development	22000100100	441,200.00	0.00	441,200.00	441,200.00	500,000.00	500,000.00	0.00	58,800.00	134,800.00
	Office of the Accountant General	22000700100	1,145,600.00	0.00	1,145,600.00	1,145,600.00	1,500,000.00	1,500,000.00	0.00	354,400.00	0.00
	Internal Revenue Services	22000800100	0.00	0.00	185,000.00	185,000.00	200,000.00	200,000.00	0.00	15,000.00	70,000.00
	Ebonyi Building Materials	22200400100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	465,000.00	465,000.00	700,000.00	200,000.00	500,000.00	235,000.00	75,000.00
	Ministry of Works and Transport	23400100100	0.00	0.00	112,000.00	112,000.00	200,000.00	200,000.00	0.00	88,000.00	52,000.00
	Bureau of Public Procurement	26000100100	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00	350,000.00
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	100,000.00	100,000.00	350,000.00	350,000.00	0.00	250,000.00	100,000.00
	Ministry of Land & Survey	26000100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	110,000.00	110,000.00	500,000.00	500,000.00	0.00	390,000.00	150,000.00
	Ministry of Market Development & Management	26900100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	200,000.00
	Ministry of Solid Minerals Development Communities	27200100100	0.00	0.00	350,000.00	350,000.00	780,000.00	780,000.00	0.00	430,000.00	150,000.00
	Ministry of Trade and Investments	27300100100	0.00	0.00	235,000.00	235,000.00	250,000.00	200,000.00	50,000.00	15,000.00	200,000.00
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	500,000.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	13,839,266.67	13,839,266.67	15,000,000.00	15,000,000.00	0.00	1,160,733.33	73,500.00
	Ministry of Capital City and Urban Development	43700100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	500,000.00	500,000.00	2,400,000.00	2,400,000.00	0.00	1,900,000.00	600,000.00
	Ministry of Education	51700100100	100,000.00	0.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00	300,000.00
	Ebonyi State University	51702100100	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00
	School of Nursing, Uburu	52110400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	17,500,000.00	2,500,000.00	15,000,000.00	17,500,000.00	0.00
	Ministry of Local Govt. Chiefdoms Matters & Rural Dev.	55100100100	0.00	0.00	70,000.00	70,000.00	500,000.00	500,000.00	0.00	430,000.00	50,000.00
	Ebonyi State Civil Service Commission		0.00	0.00	463,700.00	463,700.00	500,000.00	500,000.00	0.00	36,800.00	25,700.00
	Admin and General Services		0.00	0.00	0.00	0.00	284,000.00	284,000.00	0.00	284,000.00	0.00
	Ministry of Information, Communication and Technology		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Inter Party Affairs		0.00	0.00	200,000.00	200,000.00	250,000.00	250,000.00	0.00	50,000.00	200,000.00
	Ministry of Border Peace and Conflict Resolution	18000100100	0.00	0.00	250,000.00	250,000.00	500,000.00	500,000.00	0.00	250,000.00	750,000.00
	Office of Auditor General - Local Government	12300300100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Office of the Head of Services	21510300100	0.00	0.00	1,480,000.00	1,480,000.00	2,000,000.00	2,000,000.00	0.00	520,000.00	610,000.00
	Establishment, Pension & Management Service	14000100100	0.00	0.00	0.00	0.00	74,000.00	74,000.00	0.00	74,000.00	0.00
	Public Service and Manpower Development	14900100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Public Complaint and Anti Corruption Commission	14800100100	0.00	0.00	220,000.00	220,000.00	2,000,000.00	2,000,000.00	0.00	1,780,000.00	500,000.00
	Ebonyi State Fertilizer & Chemical Company	21500100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fiscal Responsibility Commission	22000100100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	13,875.00
	Ministry of Budget & Planning	22000700100	280,000.00	0.00	280,000.00	280,000.00	300,000.00	300,000.00	0.00	20,000.00	163,700.00
	Ministry of Commerce and Industry	22000800100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Aviation	22200400100	0.00	0.00	130,100.00	130,100.00	500,000.00	500,000.00	0.00	369,900.00	105,000.00
	Ministry of Skills Development	22700100100	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	150,000.00
	Ministry of Housing & Urban Development	23400100100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ministry of Power		0.00	0.00	510,000.00	510,000.00	1,600,000.00	1,600,000.00	0.00	1,090,000.00	200,000.00
	Revenue Appeal Commission	23400400100	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	670,000.00
	Small and Medium Scale Enterprise	23600400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Justice	23600100100	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	200,000.00
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Tertiary Education	57700100100	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	180,000.00
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.00
	Ministry of Special Duties	17000100100	0.00	0.00	300,000.00	300,000.00	400,000.00	400,000.00	0.00	100,000.00	200,000.00
	Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	ICT University, IZZI		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	250,000.00	250,000.00	350,000.00	350,000.00	0.00	100,000.00	0.00
	EBRUWASSA		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State Market Development Board		0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
	Secondary Education Board		0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00
	Ebonyi State School of Health Technology, Nkbo		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00

		Ebonyi State Scholarship Board		0.00	0.00	330,600.00	330,600.00	400,000.00	400,000.00	0.00	69,400.00	0.00
		Ministry of Rural Development		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
		Total Refreshment and Meals		1,966,800.00	0.00	279,963,666.67	281,930,466.67	327,238,000.00	311,688,000.00	15,550,000.00	45,307,533.33	241,573,682.70
12		Publicity and Advertisements										
		Office of the Executive Governor	1100100100	0.00	0.00	60,000.00	60,000.00	1,000,000.00	1,000,000.00	0.00	940,000.00	0.00
		Ebonyi State Emergency Mgt. Agency	11100800100	0.00	0.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00
		Ebonyi State Bureau of Public Procurement	11101000100	0.00	0.00	0.00	0.00	1,850,000.00	1,850,000.00	0.00	1,850,000.00	0.00
		Ebonyi State House of Assembly Service Commission	11700400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	400,000.00
		Ministry of Information & Orientation	12300100100	0.00	0.00	232,759,725.00	232,759,725.00	300,000,000.00	300,000,000.00	0.00	67,240,275.00	148,481,123.78
		Ebonyi State Newspapers Publishing Corporation	12305500100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Office of the Auditor General	14000100100	0.00	0.00	140,000.00	140,000.00	650,000.00	650,000.00	0.00	510,000.00	0.00
		Civil Service Commission	14700100100	0.00	0.00	112,500.00	112,500.00	200,000.00	200,000.00	0.00	87,500.00	20,000.00
		Ministry of Internal Security and Border Peace	12400100100	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
		Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	50,000.00	50,000.00	500,000.00	500,000.00	0.00	450,000.00	0.00
		Ministry of Finance and Economic Development	22000100100	410,000.00	0.00	410,000.00	410,000.00	500,000.00	500,000.00	0.00	90,000.00	205,000.00
		Ministry of Budget & Planning	22000300100	100,000.00	0.00	100,000.00	100,000.00	500,000.00	500,000.00	0.00	400,000.00	23,000.00
		Office of the Accountant General	22000700100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Internal Revenue Services	22000800100	0.00	0.00	300,000.00	300,000.00	1,000,000.00	1,000,000.00	0.00	700,000.00	0.00
		Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ministry of Human Capital Development	22700100100	0.00	0.00	700,000.00	700,000.00	700,000.00	700,000.00	0.00	0.00	60,000.00
		Ministry of Works and Transport	23400100100	0.00	0.00	90,000.00	90,000.00	1,000,000.00	1,000,000.00	0.00	910,000.00	40,000.00
		Fiscal Responsibility Commission	24000100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Project Monitoring	26000100100	0.00	0.00	210,000.00	210,000.00	500,000.00	500,000.00	0.00	290,000.00	200,000.00
		Ministry of Market Development & Management	26900100100	0.00	0.00	0.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00
		Ministry of Solid Minerals Development Communities	27200100100	0.00	0.00	140,000.00	140,000.00	500,000.00	500,000.00	0.00	360,000.00	40,000.00
		State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Ministry of Justice	32600100100	0.00	0.00	684,500.00	684,500.00	900,000.00	900,000.00	0.00	215,500.00	950,000.00
		Ministry of Capital City and Urban Development	43700100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	200,000.00
		Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
		Ministry of Education	51700100100	300,000.00	0.00	300,000.00	300,000.00	500,000.00	500,000.00	0.00	200,000.00	0.00
		Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
		Ebonyi State University	51702100100	0.00	0.00	6,600,000.00	6,600,000.00	6,600,000.00	6,600,000.00	0.00	0.00	0.00
		Secondary Education Board	51705100000	0.00	0.00	108,000.00	108,000.00	200,000.00	200,000.00	0.00	92,000.00	23,000.00
		Ebonyi State Scholarship Board	51705600100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Ministry of Health	52100100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Environment, Grants and Donors		0.00	0.00	50,000.00	50,000.00	420,000.00	420,000.00	0.00	370,000.00	0.00
		Ebonyi State Hospital Management Board	52110200100	0.00	0.00	0.00	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	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	14,000,000.00	4,000,000.00	10,000,000.00	14,000,000.00	0.00
		Linson office Lagos	11200400100	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
		Local Government Service Commission	12300100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ministry of Information, Communication and Technology	12305500100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ministry of Inter Party Affairs	14000100100	0.00	0.00	170,000.00	170,000.00	450,000.00	450,000.00	0.00	280,000.00	0.00
		Office of Auditor General - Local Government	14700100100	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
		Office of the Deputy Governor	12400100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		Public Complaintant and Anti Corruption Commission	14500100100	0.00	0.00	200,000.00	200,000.00	1,000,000.00	1,000,000.00	0.00	800,000.00	400,000.00
		Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
		Ebonyi State Fertilizer & Chemical Company	21410300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Housing Development Corporation		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ministry of Aviation		0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00
		Ministry of Skills Development		0.00	0.00	0.00	0.00	350,000.00	350,000.00	0.00	350,000.00	200,000.00
		Ministry of Border Peace and Conflict Resolution	18000100100	0.00	0.00	500,000.00	500,000.00	600,000.00	600,000.00	0.00	100,000.00	0.00
		Ministry of Culture and Tourism	22000300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Housing & Urban Development	22000700100	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00
		Ministry of Land & Survey	22000800100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
		Ministry of Power	22200100100	0.00	0.00	240,000.00	240,000.00	1,500,000.00	1,500,000.00	0.00	1,260,000.00	50,000.00
		Ministry of Rice Mill Development	22700100100	0.00	0.00	0.00	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	0.00	0.00	0.00
		Ministry of Water Resources	25000100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	80,000.00
		Revenue Appeal Commission	26000100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Small and Medium Scale Enterprise	22000300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Judicial Service Commission	31801100100	0.00	0.00	0.00	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	0.00	25,000.00	25,000.00	140,000.00	140,000.00	0.00	115,000.00	0.00
		Ebonyi State Universal Basic Education Board	5200100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Environment	22700100100	0.00	0.00	0.00	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	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
		Ministry of Tertiary Education	25000100100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00

	Ministry of Rural Development	26600100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	200,000.00
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Examination Development Centre	51700900100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ministry of Special Duties	17000100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	210,000.00
	Sustainable Development Goals (SDG's) (PSU)		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	0.00	0.00	0.00
	EBRUWASSA		0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ministry of Trade and Investments		0.00	0.00	260,000.00	260,000.00	400,000.00	400,000.00	0.00	140,000.00	0.00
	Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State School of Health Technology, Nkhu		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State School of Nursing and Midwifery, Uburu		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State AERONAUTIC University, Ezza		0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
	ICT University, IZZI		0.00	0.00	3,250,500.00	3,250,500.00	5,000,000.00	5,000,000.00	0.00	1,749,500.00	0.00
	Total Publicity and Advertisements		810,000.00	0.00	248,200,225.00	249,010,225.00	364,810,000.00	354,810,000.00	10,000,000.00	115,799,775.00	151,882,123.78
J.3	Medical Expenses										
	Office of the Executive Governor	1100100100	0.00	0.00	1,858,050.00	1,858,050.00	6,000,000.00	6,000,000.00	0.00	4,141,950.00	975,000.00
	Office of the Secretary to the State Government	11119100100	0.00	0.00	495,504,000.00	495,504,000.00	600,000,000.00	300,000,000.00	300,000,000.00	104,496,000.00	170,342,800.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	10,200,000.00	10,200,000.00	15,000,000.00	15,000,000.00	0.00	4,800,000.00	0.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,252,000.00
	Ebonyi State University	51702100100	0.00	0.00	0.00	0.00	37,500,000.00	37,500,000.00	0.00	37,500,000.00	0.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Medical Expenses		0.00	0.00	507,562,050.00	507,562,050.00	660,500,000.00	360,500,000.00	300,000,000.00	152,917,950.00	173,569,800.00
J.4	Postage and Courier Services										
	Office of the Executive Governor	1100100100	0.00	0.00	5,895.00	5,895.00	200,000.00	200,000.00	0.00	194,105.00	0.00
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ebonyi State Bureau of Public Procurement	11101000100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Executive Council (EXCO) Department	16100300100	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00	0.00
	Independent Electoral Commission	14800100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Liaison office Lagos	16102100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Liaison office Abuja	16102100200	0.00	0.00	68,000.00	68,000.00	1,500,000.00	1,500,000.00	0.00	1,432,000.00	0.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Auditor General	14000100100	0.00	0.00	25,000.00	25,000.00	120,000.00	120,000.00	0.00	95,000.00	0.00
	Local Government Service Commission	14800100100	0.00	0.00	0.00	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	0.00	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ministry of Finance and Economic Development	22000100100	20,000.00	0.00	0.00	20,000.00	100,000.00	100,000.00	0.00	80,000.00	40,000.00
	Office of the Accountant General	22000700100	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00	60,000.00	20,800.00
	Internal Revenue Services	22000800100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	40,000.00
	Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ebonyi Building Materials	22200400100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Works and Transport	23400100100	0.00	0.00	12,000.00	12,000.00	100,000.00	100,000.00	0.00	88,000.00	12,000.00
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Culture and Tourism	23600100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fiscal Responsibility Commission	24000100100	0.00	0.00	0.00	0.00	56,000.00	56,000.00	0.00	56,000.00	0.00
	Ministry of Water Resources	25200100100	0.00	0.00	20,000.00	20,000.00	100,000.00	100,000.00	0.00	80,000.00	0.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	30,000.00	30,000.00	100,000.00	100,000.00	0.00	70,000.00	65,000.00
	Ministry of Market Development & Management	26900100100	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00
	Ministry of Solid Minerals Development Communities	27200100100	0.00	0.00	30,000.00	30,000.00	100,000.00	100,000.00	0.00	70,000.00	10,000.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	237,000.00	237,000.00	1,500,000.00	1,500,000.00	0.00	1,263,000.00	0.00
	Customary Court of Appeal	31805200100	0.00	0.00	0.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.00
	Ministry of Justice	32600100100	0.00	0.00	30,000.00	30,000.00	85,000.00	85,000.00	0.00	55,000.00	0.00
	Ministry of Capital City and Urban Development	43700100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ebonyi State University	51702100100	0.00	0.00	2,533,432.07	2,533,432.07	40,000,000.00	40,000,000.00	0.00	37,466,567.93	0.00
	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	School of Nursing, Uburu	52110400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	0.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	3,100,000.00	3,000,000.00	100,000.00	3,100,000.00	0.00
	Admin and General Services		0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00
	Department of Economic Affairs		0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.00
	Department of Debt Management	22000200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Inter Party Affairs	1100100100	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00
	Ministry of Internal Security	11100800100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Office of Auditor General - Local Government	11101000100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

	Office of the Deputy Governor	12100300100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Public Complaintant and Anti Corruption Commission	14800100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Fertilizer & Chemical Company	22102100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Housing Development Corporation	22102100200	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00
	Ministry of Budget & Planning	22300300100	6,000.00	0.00	0.00	6,000.00	60,000.00	60,000.00	0.00	54,000.00	12,000.00
	Ministry of Aviation	22300300100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Skills Development	22100100100	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00
	Ministry of Housing & Urban Development	22101100100	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Ministry of Grants and Donors Agencies	21510300100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Border Peace and Conflict Resolution	12100300100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Revenue Appeal Commission	22000100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Small and Medium Scale Enterprise	22000700100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Agency for Mass Literacy	52000800100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ebonyi State Scholarship Board	52200100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ministry of Education	52200400100	20,000.00	0.00	0.00	20,000.00	50,000.00	50,000.00	0.00	30,000.00	0.00
	Ministry of Tertiary Education	57700100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Rural Development	57900100100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	10,000.00
	Examination Development Centre	57700400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Special Duties	17000200100	0.00	0.00	10,000.00	10,000.00	90,000.00	90,000.00	0.00	80,000.00	30,000.00
	Office of the Head of Service		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Civil Service Commission		0.00	0.00	5,000.00	5,000.00	20,000.00	20,000.00	0.00	15,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	FBRUW ASSA		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ministry of Lands and Survey		0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Judicial Service Commission		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Women Affairs and Social Development		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Secondary Education Board		0.00	0.00	0.00	0.00	58,000.00	58,000.00	0.00	58,000.00	0.00
	Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Total Postage and Courier Services		46,000.00	0.00	3,036,327.07	3,082,327.07	54,989,000.00	54,989,000.00	100,000.00	51,906,672.93	239,800.00
1.5	Welfare Packages										
	Office of the Executive Governor	1100100100	0.00	0.00	10,000.00	10,000.00	10,000,000.00	10,000,000.00	0.00	9,990,000.00	73,265,097.50
	Office of the Deputy Governor	1100100200	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00	5,000,000.00
	Ebonyi State Emergency Mgt Agency	11100800100	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00	0.00
	Office of Religious and Welfare Matters	1111190100	0.00	0.00	646,204,000.00	646,204,000.00	720,000,000.00	720,000,000.00	0.00	73,796,000.00	645,110,890.00
	Office of the Secretary to the State Government	111119100100	0.00	0.00	14,887,508,270.30	14,887,508,270.30	15,000,000,000.00	5,000,000,000.00	10,000,000,000.00	112,491,729.70	8,876,996,454.31
	Ebonyi State University		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liaison office Abuja	16102100200	0.00	0.00	550,000.00	550,000.00	7,000,000.00	7,000,000.00	0.00	6,450,000.00	0.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	28,636,250.00	28,636,250.00	30,000,000.00	30,000,000.00	0.00	1,363,750.00	24,991,551.00
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Information & Orientation	12300100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Government Printing and Stationery Department	12301300100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Office of the Auditor General	14000100100	0.00	0.00	100,000.00	100,000.00	1,000,000.00	1,000,000.00	0.00	900,000.00	0.00
	Civil Service Commission	14700100100	0.00	0.00	250,000.00	250,000.00	260,000.00	260,000.00	0.00	10,000.00	250,000.00
	Local Government Service Commission	14900100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	170,000.00	170,000.00	300,000.00	300,000.00	0.00	180,000.00	0.00
	Ministry of Finance and Economic Development	22000100100	70,000.00	0.00	0.00	70,000.00	2,000,000.00	2,000,000.00	0.00	1,930,000.00	2,315,000.00
	Office of the Accountant General	22000700100	961,000.00	0.00	0.00	961,000.00	1,000,000.00	1,000,000.00	0.00	39,000.00	2,000,000.00
	Internal Revenue Services	22000800100	0.00	0.00	980,000.00	980,000.00	1,000,000.00	1,000,000.00	0.00	20,000.00	50,000.00
	Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi Building Materials	22200400100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	850,000.00	850,000.00	1,500,000.00	1,500,000.00	0.00	650,000.00	7,000,000.00
	Ministry of Works and Transport	23400100100	0.00	0.00	56,000.00	56,000.00	1,000,000.00	1,000,000.00	0.00	944,000.00	16,000.00
	Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ministry of Project Monitoring	26600100100	0.00	0.00	100,000.00	100,000.00	500,000.00	500,000.00	0.00	400,000.00	130,000.00
	Ministry of Market Development & Management	26900100100	0.00	0.00	200,000.00	200,000.00	1,000,000.00	1,000,000.00	0.00	800,000.00	0.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	1,468,500.00
	Ministry of Capital City and Urban Development	43700100100	0.00	0.00	410,000.00	410,000.00	500,000.00	500,000.00	0.00	90,000.00	290,000.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
	Ministry of Education	51700100100	300,000.00	0.00	0.00	300,000.00	650,000.00	650,000.00	0.00	350,000.00	275,000.00
	Ministry of Health	52100100100	0.00	196,000.00	0.00	196,000.00	200,000.00	200,000.00	0.00	4,000.00	0.00
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	0.00	0.00	320,000.00	320,000.00	0.00	320,000.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	0.00	0.00	50,000.00	50,000.00	500,000.00	500,000.00	0.00	450,000.00	0.00

	Ministry of Internal Security	1100400200	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Independent Electoral Commission	11200800100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ebonyi State Newspapers Publishing	11319100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liaison office Lages	11619100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ministry of Information, Communication and Technology	16103100200	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
	Ebonyi State Fertilizer & Chemical Company	22200300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Agricultural Land Dev. Authority Board	21200400100	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Fiscal Responsibility Commission	22300100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Budget & Planning	22300300100	300,000.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	0.00	70,000.00
	Ministry of Aviation	22301300100	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
	Ministry of Housing & Urban Development	24000100100	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Ministry of Solid Minerals	24700100100	0.00	0.00	80,000.00	80,000.00	220,000.00	220,000.00	0.00	140,000.00	0.00
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
	Ministry of Tertiary Education	57700100100	0.00	0.00	100,000.00	100,000.00	400,000.00	400,000.00	0.00	300,000.00	200,000.00
	State Hospital Management Board	52110200100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Customary Court of Appeal	31805200100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Office of the Head of Service		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Office of the Auditor General for Local Government		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	0.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.00
	EBRUW ASSA		0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
	Ministry of Lands and Survey		0.00	0.00	0.00	0.00	360,000.00	360,000.00	0.00	360,000.00	0.00
	Ministry of Trade and Investments		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Skills Development and Job Creations		0.00	0.00	150,000.00	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00
	Secondary Education Board		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Rural Development		0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Total Welfare Packages		1,631,000.00	196,000.00	15,577,254,520.30	15,579,081,520.30	15,817,350,000.00	5,817,350,000.00	10,000,000,000.00	238,268,479.70	9,639,428,492.81
			0.00	0.00	0.00	0.00					
1.6	Donations										
	Office of the Executive Governor	1100100100	0.00	0.00	350,000.00	350,000.00	10,000,000.00	10,000,000.00	0.00	9,650,000.00	21,221,000.00
	Office of the Deputy Governor	1100100200	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
	Office of the Secretary to the State Government	11119100100	0.00	0.00	14,967,187,022.75	14,967,187,022.75	15,000,000,000.00	8,000,000,000.00	7,000,000,000.00	32,812,977.25	9,520,333,200.00
	Ebonyi State House of Assembly	11200300100	0.00	0.00	2,950,000.00	2,950,000.00	40,000,000.00	40,000,000.00	0.00	37,050,000.00	13,900,000.00
	ICT University, Izzi		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ebonyi State University	51702100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Health	52100100100	0.00	0.00	117,000,000.00	117,000,000.00	140,000,000.00	140,000,000.00	0.00	23,000,000.00	121,892,701.00
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Donations		0.00	0.00	15,087,487,022.75	15,087,487,022.75	15,202,000,000.00	8,202,000,000.00	7,000,000,000.00	114,512,977.25	9,677,346,901.00
1.7	Honorarium and Sitting Allowance										
	Ebonyi State House of Assembly	11200300100	0.00	0.00	58,080,000.00	58,080,000.00	60,000,000.00	60,000,000.00	0.00	1,920,000.00	39,360,000.00
	Civil Service Commission	14700100100	0.00	0.00	346,000.00	346,000.00	810,000.00	810,000.00	0.00	464,000.00	100,000.00
	Ministry of Internal Security and Border Peace	12400100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ministry of Finance and Economic Development	22000100100	476,000.00	0.00	0.00	476,000.00	500,000.00	500,000.00	0.00	24,000.00	0.00
	Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ministry of Justice	32600100100	0.00	0.00	150,000.00	150,000.00	500,000.00	500,000.00	0.00	350,000.00	200,000.00
	Ebonyi State University	51702100100	0.00	0.00	37,016,550.00	37,016,550.00	40,000,000.00	40,000,000.00	0.00	2,983,450.00	0.00
	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	18,600,000.00	18,600,000.00	0.00	18,600,000.00	0.00
	Public Complaints and Anti Corruption Commission	14500100100	0.00	0.00	2,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	0.00	1,000,000.00	2,000,000.00
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Revenue Appeal Commission	22000800200	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	300,000.00
	Office of the Executive Governor		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fiscal Responsibility Commission		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Internal Revenue Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	31,800,000.00	31,800,000.00	0.00	31,800,000.00	0.00
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	ICT University Izzi		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Emergency Management Agency		0.00	0.00	600,000.00	600,000.00	620,000.00	620,000.00	0.00	20,000.00	0.00
	Office of the Head of Service		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Lands and Survey		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ebonyi State Market Development Board		0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
	Ebonyi State School of Health Technology, Nkpo		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00

		Ebonyi State Drugs and Medical Commodities Management Agency	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
		Ebonyi State Scholarship Board	0.00	0.00	1,425,000.00	1,425,000.00	1,500,000.00	1,500,000.00	0.00	75,000.00	0.00
		Ministry of Rural Development	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
		Total Honorarium and Sitting Allowance	476,000.00	0.00	100,617,550.00	101,093,550.00	169,530,000.00	169,530,000.00	0.00	68,436,450.00	41,960,000.00
1.8		Sporting Activities									
		Office of the Deputy Governor	1100100200	0.00	0.00	900,000.00	900,000.00	1,000,000.00	1,000,000.00	0.00	100,000.00
		State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
		Ministry of Education	51700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Youths and Sports	53900100100	0.00	0.00	0.00	0.00	1,800,000.00	1,800,000.00	0.00	550,000.00
		School of Nursing, Uburu	52110400100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
		Ebonyi State Sports Council		0.00	0.00	0.00	0.00			0.00	0.00
		Ebonyi State Health Insurance Agency		0.00	0.00	0.00	0.00			0.00	0.00
		Ebonyi State University		0.00	0.00	0.00	0.00			0.00	0.00
		Total Sporting Activities		0.00	0.00	900,000.00	900,000.00	4,000,000.00	4,000,000.00	0.00	3,100,000.00
											550,000.00
1.9		Annual Budget Expenses and Administration									
		Office of the Executive Governor	1100100100	0.00	0.00	737,500.00	737,500.00	1,000,000.00	1,000,000.00	0.00	262,500.00
		Ebonyi State Emergency Mat. Agency	11100800100	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00
		Ebonyi State Bureau of Public Procurement	11101000100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00
		Office of the Secretary to the State Government	11110100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
		Executive Council (EXCO) Department	16100300100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00
		Liaison office Lagos	16102100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00
		Liaison office Abuja	16102100200	0.00	0.00	200,000.00	200,000.00	300,000.00	300,000.00	0.00	100,000.00
		Ebonyi State House of Assembly	11200300100	0.00	0.00	1,200,000.00	1,200,000.00	3,000,000.00	3,000,000.00	0.00	1,800,000.00
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	266,666.67	266,666.67	1,000,000.00	1,000,000.00	0.00	733,333.33
		Ministry of Information & Orientation	12300100100	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
		Ebonyi State Broadcasting Corporation	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
		Government Printing and Stationery Department	12301300100	0.00	0.00	50,000.00	50,000.00	300,000.00	300,000.00	0.00	250,000.00
		Ebonyi State Newspapers Publishing Corporation	12305500100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
		Office of the Head of Service	12500100100	0.00	0.00	400,000.00	400,000.00	700,000.00	700,000.00	0.00	300,000.00
		Office of the Auditor General	14000100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	250,000.00
		Civil Service Commission	14700100100	0.00	0.00	299,000.00	299,000.00	450,000.00	450,000.00	0.00	300,000.00
		Local Government Service Commission	14900100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	186,500.00
		Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
		Ministry of Internal Security and Border Peace	12400100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00
		Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	200,000.00	200,000.00	500,000.00	500,000.00	0.00	300,000.00
		Ebonyi State Agric. Dev. Programme	21510200100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	50,000.00
		Ministry of Finance and Economic Development	22000100100	300,000.00	0.00	0.00	300,000.00	400,000.00	400,000.00	0.00	200,000.00
		Ministry of Budget, Planning, Research & Monitoring	22000300100	0.00	0.00	16,000,000.00	16,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00	4,000,000.00
		Office of the Accountant General	22000700100	200,000.00	0.00	0.00	200,000.00	500,000.00	500,000.00	0.00	300,000.00
		Internal Revenue Services	22000800100	0.00	0.00	350,000.00	350,000.00	400,000.00	400,000.00	0.00	140,000.00
		Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00
		Ebonyi Building Materials	22200400100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
		Ministry of Human Capital Development	22700100100	0.00	0.00	300,000.00	300,000.00	800,000.00	800,000.00	0.00	500,000.00
		Ministry of Works and Transport	23400100100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	120,000.00
		Ebonyi State Roads Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	100,000.00
		Fiscal Responsibility Commission	25000100100	0.00	0.00	100,000.00	100,000.00	200,000.00	200,000.00	0.00	250,000.00
		Ministry of Water Resources	25200100100	0.00	0.00	200,000.00	200,000.00	500,000.00	500,000.00	0.00	100,000.00
		Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00
		Ministry of Land & Survey	26000100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
		Office of the Surveyor General	26000200100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
		Ministry of Power and Energy	23100100100	0.00	0.00	193,000.00	193,000.00	860,000.00	860,000.00	0.00	379,000.00
		Ministry of Housing and Urban Development	25300100100	0.00	0.00	0.00	0.00	340,000.00	340,000.00	0.00	340,000.00
		Ministry of Project Monitoring	26600100100	0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00
		Ministry of Infrastructure	26700100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
		Ministry of Market Development & Management	26900100100	0.00	0.00	200,000.00	200,000.00	400,000.00	400,000.00	0.00	200,000.00
		Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00
		State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
		Customary Court of Appeal	31805200100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
		Ministry of Justice	32600100100	0.00	0.00	200,000.00	200,000.00	300,000.00	300,000.00	0.00	280,000.00
		Ministry of Capital City and Urban Development	43700100100	0.00	0.00	250,000.00	250,000.00	300,000.00	300,000.00	0.00	50,000.00
		Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	200,000.00
		Ministry of Education	51700100100	0.00	260,000.00	0.00	260,000.00	400,000.00	400,000.00	0.00	50,000.00
		Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
		Agency for Mass Literacy	51701000100	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00
		Ebonyi State University	51702100100	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00
		Secondary Education Board	51705100000	0.00	0.00	600,000.00	600,000.00	740,000.00	740,000.00	0.00	140,000.00
		Ebonyi State Scholarship Board	51705600100	0.00	0.00	100,000.00	100,000.00	300,000.00	300,000.00	0.00	200,000.00
											150,000.00

	Ministry of Health	52100100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	250,000.00
	Ministry of Youths and Sports	53000100100	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	200,000.00
	School of Nursing, Uburu	52110400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State Hospital Management Board	52110200100	0.00	0.00	0.00	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	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00
	Ministry of Environment, Grants and Donors	53500100100	0.00	0.00	0.00	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	0.00	200,000.00	200,000.00	300,000.00	300,000.00	0.00	100,000.00	250,000.00
	Ministry of Local Govt. Chieftaincy Matters & Rural Dev.	55100100100	0.00	0.00	400,000.00	400,000.00	500,000.00	500,000.00	0.00	100,000.00	200,000.00
	Office of the Deputy Governor	12300100100	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00
	Admin and General Services	12300300100	0.00	0.00	25,000.00	25,000.00	60,000.00	60,000.00	0.00	35,000.00	25,000.00
	Department of Economic Affairs	12301300100	0.00	0.00	25,000.00	25,000.00	100,000.00	100,000.00	0.00	75,000.00	25,000.00
	Ministry of Information, Communication and Technology	12300100100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00
	Ministry of Inter Party Affairs	12300300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
	Office of Auditor General - Local Government	12301300100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Establishment, Pension & Management Service	12300100100	0.00	0.00	0.00	0.00	108,000.00	108,000.00	0.00	108,000.00	0.00
	Public Service and Manpower Development	12300300100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Public Complaint and Anti Corruption Commission	12301300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Agricultural Land Dev. Authority Board	21510300100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Fertilizer & Chemical Company	22700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Housing Development Corporation	23400100100	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
	Ministry of Aviation	23400400100	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00	0.00
	Ministry of Skills Development	24000100100	0.00	0.00	210,200.00	210,200.00	300,000.00	300,000.00	0.00	89,800.00	78,500.00
	Small and Medium Scale Enterprise	25200100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Sports Council	53905100100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	50,000.00
	Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Ministry of Tertiary Education	57700100100	0.00	0.00	250,000.00	250,000.00	300,000.00	300,000.00	0.00	50,000.00	100,000.00
	Ministry of Rural Development	57900100100	0.00	0.00	200,000.00	200,000.00	300,000.00	300,000.00	0.00	100,000.00	190,000.00
	Women Development Centre	51400200100	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Examination Development Centre	51700900100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ministry of Special Duties	17000100100	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00	150,000.00
	Administration and General Services		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	128,500.00	128,500.00	300,000.00	300,000.00	0.00	171,500.00	0.00
	Ministry of Culture and Tourism		0.00	0.00	260,000.00	260,000.00	300,000.00	300,000.00	0.00	40,000.00	0.00
	FBRUWASSA		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
	Ebonyi State Market Development Board		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ministry of Trade and Investments		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00
	Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State School of Health Technology, Nkbo		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State Drugs and Medical Commodities Management Agency		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ministry of Environment		0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
	Ebonyi State College of Education, Ikwo		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Total Annual Budget Expenses and Administration		500,000.00	260,000.00	26,344,866.67	27,104,866.67	60,858,000.00	59,858,000.00	10,000,000.00	33,753,133.33	6,124,000.00
J.10	Seminars and Conferences										
	Ebonyi State House of Assembly	11200300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,830,000.00
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Accountant General	22000700100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Human Capital Development	22700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Works and Transport	23400100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636,000.00
	Customary Court of Appeal	31805200100	0.00	0.00	0.00	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	0.00	0.00	1,500,000.00
	Ministry of Education	51700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State University	51702100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	School of Nursing, Uburu	52110400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Environment, Grants and Donors	53500100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Public Complaint and Anti Corruption Commission	14500100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Youth and Sports	53900100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Seminars and Conferences		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,966,000.00

J.11	Common Services											
	Office of the Deputy Governor	1100100200	0.00	0.00	2,500,000.00	2,500,000.00	10,000,000.00	10,000,000.00	0.00	7,500,000.00	0.00	
	Office of the Secretary to the State Government	11119100100	0.00	0.00	12,180,000.00	12,180,000.00	24,000,000.00	24,000,000.00	0.00	11,830,000.00	16,830,000.00	
	Internal Revenue Services	22000800100	0.00	0.00	1,890,000.00	1,890,000.00	2,000,000.00	2,000,000.00	0.00	110,000.00	2,505,000.00	
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	
	Ministry of Youth and Sports	53900100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00	
	Ministry of Border Peace and Conflict Resolution		0.00	0.00	0.00	0.00	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	
	Total Common Services		0.00	0.00	16,570,000.00	16,570,000.00	54,500,000.00	54,500,000.00	0.00	37,930,000.00	19,735,000.00	
J.12	Government House Upkeep											
	Office of the Deputy Governor	1100100200	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	
	Total Government House Upkeep		0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	
J.13	Recruitment and Appointment											
	Ebonyi State House of Assembly	11200300100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00		2,000,000.00	0.00	
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	
	Civil Service Commission	14700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi State School of Nursing	52110400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Recruitment and Appointment		0.00	0.00	0.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	
J.14	Special Day Celebrations											
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
	Ebonyi State University		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Commerce and Industry	22200100100	0.00	0.00	0.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.00	
	Ministry of Culture and Tourism	23600100100	0.00	0.00	50,000,000.00	50,000,000.00	500,000,000.00	500,000,000.00	0.00	450,000,000.00	0.00	
	Customary Court of Appeal	31805200100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
	High Court of Justice	31805100100	0.00	0.00	7,608,832.71	7,608,832.71	20,000,000.00	20,000,000.00	0.00	12,391,167.29	3,465,900.00	
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	5,000,000.00	5,000,000.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	
	Office of the Head of Service		0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	
	Office of the Auditor General for Local Government		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	
	Ministry of Transport and Special Projects		0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	
	Ebonyi State Investment and Property Company Limited		0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	
	Ministry of Youths and Sports		0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00	
	Ebonyi State Health Insurance Agency		0.00	0.00	0.00	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	
	Ministry of Environment		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	
	Total Special Day Celebrations		0.00	0.00	62,608,832.71	62,608,832.71	597,000,000.00	597,000,000.00	0.00	534,391,167.29	3,465,900.00	
J.15	Anti Corruption Programme											
	Ebonyi State House of Assembly	11200300100	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	
	Total Anti Corruption Programme		0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	
J.16	Committee and Management Expenses											
	Ebonyi State House of Assembly	11200300100	0.00	0.00	603,600,000.00	603,600,000.00	608,000,000.00	608,000,000.00	0.00	4,400,000.00	681,970,000.00	
	Ebonyi State University	57702100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Committee and Management Expenses		0.00	0.00	603,600,000.00	603,600,000.00	608,000,000.00	608,000,000.00	0.00	4,400,000.00	681,970,000.00	
J.17	Non Accident Bonus											
	Ebonyi State House of Assembly	11200300100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	
	Ebonyi Broadcasting Corporations	12300100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Office of the Auditor General	14000100100	0.00	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00	
	Civil Service Commission	14700100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Internal Security and Border Peace	17400100100	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	
	Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	
	Internal Revenue Services	22000800100	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	
	Ministry of Power and Energy	23100100100	0.00	0.00	0.00	0.00	540,000.00	540,000.00	0.00	540,000.00	0.00	
	Fiscal Responsibility Commission		0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	
	State Judiciary High Court of Justice	31805100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	
	Customary Court of Appeal	31805200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ministry of Capital City and Urban Development	43700100100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	
	School of Nursing, Uburu	52110400100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	
	Ministry of Environment, Grants and Donors	53500100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Ebonyi State Emergency Mgt Agency	14200400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Admin. and General Service	12200100100	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00	
	Ebonyi State Independent Electoral Commission	1200100100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	
	Liaison office Lagos	12300400100	0.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.00	
	Office of Auditor General - Local Government	12600100100	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	
	Office of the Deputy Governor	11100100200	0.00	0.00	0.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.00	
	Office of the Head of Services	11100100300	0.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	

	Office of the Secretary to the State Government	16100100100	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00
	Establishment, Pension & Management Service	12500500100	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00
	Public Service and Manpower Development	26700100100	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00
	Ebonyi State Housing Development Corporation	12500700100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ebonyi State Road Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ministry of Commerce and Industry	22400200100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ministry of Housing & Urban Development	22400300100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ministry of Land & Survey	23000100100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ministry of Works and Transports	22400500100	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
	Small and Medium Scale Enterprise	22100400100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Judicial Service Commission	31801100100	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.00
	Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00
	Ministry of Transport and Special Projects		0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00
	Office of the Surveyor General		0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
	Ministry of Tertiary Education		0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00
	Total Non Accident Bonus		0.00	0.00	0.00	0.00	3,732,000.00	3,732,000.00	0.00	3,732,000.00	0.00
J.18	Subscription to Professional Bodies										
	Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Office of the Accountant General	22000700100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000,000.00
	State Judiciary High Court of Justice	31805100100	0.00	0.00	67,500.00	67,500.00	5,000,000.00	5,000,000.00	0.00	4,932,500.00	0.00
	Ebonyi State Health Insurance Agency	52100200100	0.00	0.00	0.00	0.00	260,000.00	260,000.00	0.00	260,000.00	0.00
	Office of Auditor General -Local Government	14000200100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State University	57702100100	0.00	0.00	42,750,000.00	42,750,000.00	42,750,000.00	42,750,000.00	0.00	0.00	0.00
	Office of the Auditor General		0.00	0.00	0.00	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00
	Office of the Auditor General for Local Government		0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Total Subscription to Professional Bodies		0.00	0.00	42,817,500.00	42,817,500.00	52,710,000.00	52,710,000.00	0.00	9,892,500.00	25,000,000.00
J.19	Discipline and Appointment										
	Civil Service Commission	14700100100	0.00	0.00	0.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00
	Total Discipline and Appointment		0.00	0.00	0.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00
J.20	Promotions										
	Civil Service Commission	14700100100	0.00	0.00	7,000,000.00	7,000,000.00	10,200,000.00	10,200,000.00	0.00	3,200,000.00	8,390,000.00
	Ministry of Finance and Economic Development	22000100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Internal Revenue Services	22000800100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Council for Arts and Culture	23600400100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Secondary Education Board	51705100000	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.00	300,000.00
	Office of the Head of Services	12500100100	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	6,900,000.00
	Ebonyi State House of Assembly		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Aviation	23000100100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Ebonyi State House of Assembly Service Commission		0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
	Government Printing and Stationery Department		0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Ebonyi State Independent Electoral Commission		0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
	Ministry of Commerce and Industry		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00
	Total Promotion		0.00	0.00	7,300,000.00	7,300,000.00	13,100,000.00	13,100,000.00	0.00	5,800,000.00	15,590,000.00
J.21	Civil Service Examination										
	Civil Service Commission	14700100100	0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	61,300.00
	Total Civil Service Examination		0.00	0.00	0.00	0.00	800,000.00	800,000.00	0.00	800,000.00	61,300.00
J.22	Servicom Expenses										
	Internal Revenue Services	22000800100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Servicom Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
J.23	JUPED Programme Maintenance										
	Ebonyi State University	51702100100	0.00	0.00	2,103,026.07	2,103,026.07	25,000,000.00	25,000,000.00	0.00	22,896,973.93	0.00
	Total JUPED Programme Maintenance		0.00	0.00	2,103,026.07	2,103,026.07	25,000,000.00	25,000,000.00	0.00	22,896,973.93	0.00
J.24	Official Hospitality										
	Ebonyi State University	51702100100	0.00	0.00	5,295,000.00	5,295,000.00	18,000,000.00	18,000,000.00	0.00	12,705,000.00	0.00
	Total Official Hospitality		0.00	0.00	5,295,000.00	5,295,000.00	18,000,000.00	18,000,000.00	0.00	12,705,000.00	0.00
J.25	Hotel Accomodation										
	Ebonyi State University	51702100100	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00
	Total Hotel Accomodation		0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00
J.26	Nursary and Primary School										
	Ebonyi State University	51702100100	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
	Total Nursary and Primary School		0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00

		Ebonyi State Council on Public Procurement	11101000100	0.00	0.00	3,400,000.00	3,400,000.00	8,150,000.00	7,800,000.00	350,000.00	4,750,000.00	1,100,000.00
		Religious and Welfare Matters	11101000100	0.00	0.00	646,204,000.00	646,204,000.00	720,000,000.00	720,000,000.00	0.00	73,796,000.00	645,110,890.00
		Ebonyi State Emergency Management Agency	11100800100	0.00	0.00	4,050,000.00	4,050,000.00	6,000,000.00	6,000,000.00	0.00	3,600,000.00	3,600,000.00
		Ebonyi State House of Assembly	11200300100	0.00	0.00	1,058,210,000.00	1,058,210,000.00	1,260,000,000.00	1,260,000,000.00	0.00	201,790,000.00	1,073,621,666.64
		Ebonyi State House of Assembly Service Commission	11200400100	0.00	0.00	5,056,666.71	5,056,666.71	23,300,000.00	23,300,000.00	0.00	18,243,333.29	3,333,333.36
		Ebonyi State Independent Electoral Commission	14800100100	0.00	0.00	8,736,600.00	8,736,600.00	12,000,000.00	12,000,000.00	0.00	3,263,400.00	0.00
		Ebonyi State Newspapers Publishing	12305500100	0.00	0.00	600,000.00	600,000.00	7,000,000.00	7,000,000.00	0.00	6,400,000.00	600,000.00
		Government Printing Press	12301300100	0.00	0.00	550,000.00	550,000.00	8,200,000.00	8,200,000.00	0.00	7,650,000.00	550,000.00
		Liaison office Abuja	11102100200	0.00	0.00	98,885,280.75	98,885,280.75	181,000,000.00	180,000,000.00	1,000,000.00	82,114,719.25	4,000,000.00
		Liaison office Lagos	11102100100	0.00	0.00	12,000,000.00	12,000,000.00	49,000,000.00	49,000,000.00	0.00	37,000,000.00	0.00
		Local Government Service Commission	14700100200	0.00	0.00	600,000.00	600,000.00	6,000,000.00	6,000,000.00	0.00	5,400,000.00	500,000.00
		Ministry of Information & Communication Tech.	12800100100	0.00	0.00	3,550,000.00	3,550,000.00	10,000,000.00	10,000,000.00	0.00	6,450,000.00	2,155,000.00
		Ministry of Information and State Orientation	12300100100	0.00	0.00	236,948,725.00	236,948,725.00	308,050,000.00	308,050,000.00	0.00	71,101,275.00	152,416,123.78
		Ministry of Inter Party Affairs	17500100100	0.00	0.00	4,400,000.00	4,400,000.00	12,000,000.00	12,000,000.00	0.00	7,600,000.00	4,800,000.00
		Ministry of Internal Security	11100400100	0.00	0.00	2,520,481,791.10	2,520,481,791.10	5,010,000,000.00	5,010,000,000.00	0.00	2,489,518,208.90	3,808,001,042.00
		Ministry of Border Peace and Conflict Resolution	11200400100	0.00	0.00	7,371,000.00	7,371,000.00	30,000,000.00	30,000,000.00	0.00	22,629,000.00	5,900,000.00
		Office of Auditor General - Local Government	14000100200	0.00	0.00	0.00	0.00	80,650,000.00	80,650,000.00	0.00	80,650,000.00	0.00
		Office of the Auditor General	14000100100	0.00	0.00	13,400,000.00	13,400,000.00	157,282,000.00	157,282,000.00	0.00	143,882,000.00	11,940,000.00
		Office of the Deputy Governor	11100100200	0.00	0.00	368,877,400.00	368,877,400.00	400,000,000.00	400,000,000.00	400,000.00	31,522,600.00	143,150,000.00
		Office of the Executive Governor	11100100100	0.00	0.00	8,865,508,028.15	8,865,508,028.15	9,907,900,000.00	9,349,000,000.00	558,900,000.00	1,042,391,971.85	6,428,214,364.81
		Office of the Head of Services	12500100100	0.00	0.00	12,000,000.00	12,000,000.00	36,100,000.00	36,100,000.00	100,000.00	24,100,000.00	20,180,000.00
		Office of the Secretary to the State Government	11101300100	0.00	0.00	32,913,550,418.55	32,913,550,418.55	33,372,620,000.00	13,872,620,000.00	19,500,000,000.00	459,069,581.45	19,102,643,054.31
		State Civil Service Commission	14700100100	0.00	0.00	13,302,000.00	13,302,000.00	25,000,000.00	25,000,000.00	0.00	11,698,000.00	12,590,000.00
		Establishment, Pension & Management Service		0.00	0.00	0.00	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	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Department of General Services		0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Public Complaint and Anti Corruption Commission		0.00	0.00	12,000,000.00	12,000,000.00	24,000,000.00	24,000,000.00	0.00	12,000,000.00	11,400,000.00
		Ministry of Special Duties		0.00	0.00	7,600,000.00	7,600,000.00	12,000,000.00	12,000,000.00	0.00	4,400,000.00	3,190,000.00
		Sustainable Development Goals (SDG's) (PSU)	11100500100	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
		TOTAL ADMINISTRATIVE SECTOR		0.00	0.00	46,820,689,910.26	46,820,689,910.26	51,690,952,000.00	31,629,702,800.00	20,061,250,000.00	4,870,262,089.74	31,446,058,474.90
B	ECONOMIC SECTOR	2										
		Board of Internal Revenue	22000800100	0.00	0.00	20,913,500.00	20,913,500.00	39,000,000.00	36,000,000.00	3,000,000.00	18,086,500.00	18,455,000.00
		EBADEP	21510200100	0.00	0.00	450,000.00	450,000.00	4,000,000.00	4,000,000.00	0.00	3,550,000.00	550,000.00
		Ebonyi Building Material Limited	22205600100	0.00	0.00	0.00	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	0.00	0.00	0.00	6,100,000.00	6,100,000.00	0.00	6,100,000.00	0.00
		Ebonyi State Council for Art & Culture	23600400100	0.00	0.00	450,000.00	450,000.00	5,000,000.00	5,000,000.00	0.00	4,550,000.00	450,000.00
		Ebonyi State Fertilizer & Chemical Company	21511000200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Housing Development Corporation	25301000100	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
		Ebonyi State Road Maintenance Agency	23400400100	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
		EBRUWASSA	23405400200	0.00	0.00	900,000.00	900,000.00	5,850,000.00	5,850,000.00	0.00	4,950,000.00	0.00
		Fiscal Responsibility Commission	22001300100	0.00	0.00	1,100,000.00	1,100,000.00	12,000,000.00	12,000,000.00	0.00	10,900,000.00	1,013,875.00
		Ministry of Agriculture and Natural Resources	21500100100	0.00	0.00	4,200,000.00	4,200,000.00	18,970,000.00	18,970,000.00	0.00	14,770,000.00	8,702,500.00
		Ministry of Budget & Planning	23800100100	0.00	0.00	0.00	0.00	38,000,000.00	28,000,000.00	10,000,000.00	6,550,000.00	9,936,600.00
		Ministry of Industries Development	26800100100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Commerce and Industry	22200100100	0.00	0.00	2,400,000.00	2,400,000.00	12,000,000.00	12,000,000.00	0.00	9,600,000.00	2,200,000.00
		Ministry of Aviation		0.00	0.00	343,920,000.00	343,920,000.00	938,800,000.00	518,800,000.00	420,000,000.00	594,880,000.00	9,491,000.00
		Ministry of Skills Development		0.00	0.00	204,940,000.00	204,940,000.00	217,535,000.00	217,535,000.00	0.00	12,595,000.00	5,070,000.00
		Ministry of Culture and Tourism	23600100100	0.00	0.00	52,320,000.00	52,320,000.00	508,100,000.00	508,100,000.00	0.00	455,780,000.00	4,700,000.00
		Ministry of Finance and Economic Development	22000100100	0.00	0.00	702,114,183.84	702,114,183.84	5,055,000,000.00	5,045,000,000.00	10,000,000.00	4,352,885,816.16	28,959,573.34
		Ministry of Housing & Urban Development	26001000100	0.00	0.00	2,815,000.00	2,815,000.00	12,000,000.00	12,000,000.00	0.00	9,185,000.00	2,400,000.00
		Ministry of Infrastructure	23400500100	0.00	0.00	1,600,000.00	1,600,000.00	12,000,000.00	12,000,000.00	0.00	10,400,000.00	0.00
		Ministry of Trade and Investments	22001300100	0.00	0.00	7,825,000.00	7,825,000.00	10,700,000.00	10,500,000.00	200,000.00	2,875,000.00	5,175,000.00
		Ministry of Land & Survey	26000100100	0.00	0.00	3,620,000.00	3,620,000.00	12,000,000.00	12,000,000.00	0.00	8,380,000.00	2,400,000.00
		Ministry of Power	26100100100	0.00	0.00	10,471,000.00	10,471,000.00	29,600,000.00	29,600,000.00	0.00	19,129,000.00	8,929,110.00
		Ministry of Project Monitoring	26500100100	0.00	0.00	2,350,000.00	2,350,000.00	10,550,000.00	10,550,000.00	0.00	8,200,000.00	3,000,000.00
		Ministry of Solid Minerals	23305100100	0.00	0.00	3,000,000.00	3,000,000.00	8,000,000.00	8,000,000.00	0.00	5,000,000.00	8,000,000.00
		Ministry of Water Resources	26100100100	0.00	0.00	2,980,000.00	2,980,000.00	14,000,000.00	14,000,000.00	0.00	11,020,000.00	7,020,000.00
		Ministry of Human Capital Dev. & Monitoring	22700100100	0.00	0.00	13,790,000.00	13,790,000.00	22,500,000.00	20,000,000.00	2,500,000.00	8,710,000.00	12,480,000.00
		Ministry of Market Development & Management	26900100100	0.00	0.00	2,400,000.00	2,400,000.00	14,000,000.00	14,000,000.00	0.00	11,600,000.00	3,000,000.00
		Ministry of Works and Transports	23400100100	0.00	0.00	22,102,000.00	22,102,000.00	50,000,000.00	50,000,000.00	0.00	27,898,000.00	31,600,000.00
		Office of the Accountant General	22000700100	0.00	0.00	54,072,900.00	54,072,900.00	341,060,000.00	141,060,000.00	200,000,000.00	286,987,100.00	165,187,824.16
		Office of the Surveyor-General	26000200100	0.00	0.00	1,750,000.00	1,750,000.00	6,000,000.00	6,000,000.00	0.00	4,250,000.00	1,685,000.00
		NEWMAP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Committee on Food and Nutrition		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ministry of Environment, Grants and Donors		0.00	0.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	4,800,000.00
		Revenue Appeal Commission		0.00	0.00	11,880,000.00	11,880,000.00	13,000,000.00	13,000,000.00	0.00	1,120,000.00	11,867,500.00
		Small and Medium Scale Enterprise		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Agric Land Dev Authority		0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
		Debt Management Office		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ebonyi State Pipe Production Limited		0.00	0.00	0.00	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00
		Ministry of Transport and Special Project		0.00	0.00	6,711,500.00	6,711,500.00	12,000,000.00	12,000,000.00	0.00	5,288,500.00	0.00

		Ebonyi State Rural Electrification Board		0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
		Ebonyi State Market Development Board		0.00	0.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	0.00
		TOTAL ECONOMIC SECTOR		787,637,083.84	0.00	736,888,000.00	1,524,252,083.84	7,493,265,000.00	6,847,565,000.00	645,700,000.00	\$,968,739,916.16	357,072,984.50
C		LAW AND JUSTICE	3									
		Customary Court of Appeal	32605200100	0.00	0.00	37,280,000.04	37,280,000.04	84,000,000.00	84,000,000.00	0.00	46,719,999.96	37,280,000.04
		High Court of Justice	32605100100	0.00	0.00	150,432,139.34	150,432,139.34	251,000,000.00	240,000,000.00	11,000,000.00	100,567,860.66	58,106,666.68
		Judicial Service Commission	31801100100	0.00	0.00	8,402,000.00	8,402,000.00	102,610,000.00	102,610,000.00	0.00	94,208,000.00	8,400,000.00
		Ministry of Justice	32600100100	0.00	0.00	217,216,000.00	217,216,000.00	500,000,000.00	500,000,000.00	0.00	282,784,000.00	252,585,125.00
		TOTAL LAW AND JUSTICE		0.00	0.00	413,330,139.38	413,330,139.38	937,610,000.00	926,610,000.00	11,000,000.00	524,279,860.62	356,371,791.72
D		REGIONAL SECTOR	4									
		Ministry of Capital City Development		0.00	0.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	5,845,000.00
		TOTAL REGIONAL SECTOR		0.00	0.00	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	5,845,000.00
E		SOCIAL SECTOR	5									
		Ebonyi State Agency for Mass Literacy	51701000100	175,000.00	0.00	0.00	175,000.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	300,000.00
		Ebonyi State College of Education	51701900100	0.00	0.00	0.00	0.00	199,850,000.00	199,850,000.00	0.00	199,850,000.00	0.00
		Ebonyi State Health Insurance Agency	52110300300	0.00	0.00	0.00	0.00	292,100,000.00	250,000,000.00	42,100,000.00	292,100,000.00	0.00
		Ebonyi State Primary Health Care Development Agency	52100300100	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	1,477,000.00
		Ebonyi State Library Board	51700800100	0.00	0.00	0.00	0.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	940,000.00
		Ebonyi State Scholarship Board	51705600100	0.00	0.00	12,000,000.00	12,000,000.00	14,000,000.00	14,000,000.00	0.00	2,000,000.00	7,015,000.00
		Ebonyi State Sports Council		0.00	0.00	0.00	0.00	54,000,000.00	54,000,000.00	0.00	54,000,000.00	450,000.00
		Ebonyi State School of Health	52100100200	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	27,000,000.00
		Ebonyi State School of Nursing	52100400100	0.00	0.00	0.00	0.00	24,830,000.00	23,830,000.00	1,000,000.00	24,830,000.00	0.00
		Ebonyi State Universal Basic Education Board	51700300100	0.00	0.00	0.00	0.00	24,000,000.00	24,000,000.00	0.00	24,000,000.00	0.00
		Ebonyi State University	51702100100	0.00	0.00	1,295,255,846.84	1,295,255,846.84	1,735,000,000.00	1,500,000,000.00	235,000,000.00	439,744,153.16	0.00
		Ebonyi State Vocational College	51702000200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		King David Gifted Children Academy	51703000200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,886,000.00
		Ministry of Education	51700100100	14,670,000.00	0.00	0.00	14,670,000.00	34,000,000.00	24,000,000.00	10,000,000.00	34,000,000.00	12,122,000.00
		Ministry of Environment	53500100100	0.00	0.00	3,000,000.00	3,000,000.00	9,200,000.00	9,200,000.00	0.00	6,200,000.00	5,010,000.00
		Ministry of Health	52100100100	0.00	178,675,000.00	0.00	178,675,000.00	243,000,000.00	243,000,000.00	0.00	243,000,000.00	126,912,701.00
		Ministry of Local Government and Chieftaincy Matters	55100100100	0.00	0.00	2,200,000.00	2,200,000.00	12,000,000.00	12,000,000.00	0.00	9,800,000.00	2,400,000.00
		Ministry of Women Affairs and Social Development	51400100100	0.00	0.00	11,500,000.00	11,500,000.00	34,000,000.00	34,000,000.00	0.00	22,500,000.00	10,370,000.00
		Ministry of Youth and Sports	51300100100	0.00	0.00	75,150,000.00	75,150,000.00	144,000,000.00	144,000,000.00	0.00	68,850,000.00	2,950,000.00
		Secondary Education Board	51705100100	0.00	0.00	17,400,000.00	17,400,000.00	20,000,000.00	20,000,000.00	0.00	2,600,000.00	16,236,000.00
		Ministry of Tertiary Education	51703000100	0.00	0.00	5,845,000.00	5,845,000.00	12,000,000.00	12,000,000.00	0.00	6,155,000.00	6,950,000.00
		State Hospital Management Board	52110200100	0.00	0.00	420,000.00	420,000.00	12,000,000.00	12,000,000.00	0.00	11,580,000.00	4,720,000.00
		David Umahi Fed. University of Health Sciences		0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
		Akwonwue University, Ezza		0.00	0.00	33,322,791.45	33,322,791.45	100,000,000.00	100,000,000.00	0.00	68,627,208.55	50,000,000.00
		ICT University, Izzi		0.00	0.00	31,348,019.51	31,348,019.51	100,000,000.00	100,000,000.00	0.00	68,651,980.49	50,000,000.00
		Women Development Centre		0.00	0.00	0.00	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00
		Examination Development Centre		100,000.00	0.00	0.00	100,000.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	100,000.00
		King David Umahi Federal University of Medical		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	6,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00	0.00	6,000,000.00	5,600,000.00
		Ebonyi State Agency for Control of Aids		0.00	0.00	0.00	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
		Ebonyi State Committee on Food and Nutrition		0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
		Ebonyi State Drugs and Medical Commodities Mgt Agency		0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
		TOTAL SOCIAL SECTOR		14,945,000.00	178,675,000.00	1,493,441,657.80	1,687,061,657.80	3,286,880,000.00	2,998,780,000.00	288,100,000.00	1,793,438,342.20	551,418,701.00
		GRAND TOTAL		802,582,083.84	178,675,000.00	49,470,349,707.44	50,451,606,791.28	63,420,707,000.00	42,414,657,000.00	21,006,050,000.00	13,162,720,208.72	32,716,766,952.12
		NCOA CODES	REF. NOTES	2025	2024							
5		Interest on Loans										
		CACS 1 (Commercial Agriculture CreditScheme)		0.00		6,864,950.27						
		CACS 2 (Commercial Agriculture CreditScheme)		0.00		0.00						
		Health Facility		7,388,871.29		9,135,331.78						
		Commercial Bank Term Loan		13,702,286.35		59,974,677.90						
		Airport Loan		0.00		84,685,394.68						
		External Loan		135,197,293.78		5,554,436.57						
		Total interest		240,968,846.10		81,529,376.52						
5b		Principal Loans Due But not Paid										
		Domestic Debts										
		CACS 1		-		73,181,508.39						
		CACS 2		-		-						
		Budget Support		-		-						
		Health Facility Loan		17,912,415.25		17,912,415.25						
		Commercial Bank Term Loan		268,619,347.06		222,346,955.54						
		Airport Loan		104,166,666.67		-						

	Foreign Debts		251,379,081.98	583,961,958.07							
	Sub Total		642,077,510.96	897,402,837.25							
	Foreign Debts										
	Ebonyi State -HIV/AIDS Programme-IDA		25,392,216.94	63,530,595.38							
	Ebonyi State- Health System Development -IDA		25,160,274.11	62,950,281.11							
	Ebonyi State-Community Based Urban Dev. Project -IDA		24,329,145.66	60,870,821.65							
	Ebonyi State -Universal Basic Education-IDA		25,914,088.30	64,836,302.49							
	Ebonyi State -Community Based Poverty Reduction-IDA		25,452,963.87	63,682,582.45							
	Ebonyi State - Community and Social Dev. Project		20,720,225.74	51,841,407.98							
	Ebonyi State Third National Fadama Dev. Project		21,556,876.65	53,934,684.44							
	Ebonyi State Health System Dev. Project(Addn Financing)		20,717,464.52	51,834,499.47							
	Ebonyi State-Second HIV/AIDS Program Dev. Project		23,854,215.11	59,682,559.10							
	Ebonyi State-Nigeria Erosion and Watershed Mgt Project		20,303,280.90	50,798,223.99							
	Ebonyi State Value Chain Development Programme 1		-	0.00							
	Ebonyi State Value Chain Development Programme 1		17,978,330.20	0.00							
	Ebonyi State Nigeria for women programme scale up project		-								
	Ebonyi State Rural Access and Agricultural Marketing Project RAAMP		-								
	Sub Total		251,379,081.98	583,961,958.07							
5c	Supplies due for payments										
	Intangible Assets- Others		0.00	358,202,522.69							
	Purchase of IT Equipment		411,600,000.00	0.00							
	Purchase-Construction of Furniture and Fittings		130,000,000.00	0.00							
	Purchase-Construction of Infrastructures- Others		6,073,054,487.37	0.00							
	Purchase-Construction of Buildings		3,712,834,346.41	0.00							
	Purchase of Air craft		0.00	59,940,000,000.00							
	Purchase of Plants and Machinery		500,000,000.00	1,007,500,000.00							
	International Travel and Transport		-	136,282,000.00							
	Total		10,827,488,833.78	61,441,984,522.69							
6	Public Debt Charges										
	Excess Crude Loan		0.00	0.00							
	Salary Bail out Loan		0.00	0.00							
	Budget Support Facility		0.00	0.00							
	CACS 1 (Commercial Agriculture Credit Scheme)		0.00	78,883,004.02							
	CACS 2		6,510,477.77	0.00							
	Health Facility		97,533,101.06	118,490,676.90							
	Foreign Loan		3,661,036,977.70	2,210,302,384.13							
	Commercial Bank Term Loan		334,294,723.28	694,014,891.80							
	Airport Loan		890,568,507.17	0.00							
	Contractors Financing		9,175,429,821.83	0.00							
	Overdraft Interest		0.00	0.00							
	Total		14,165,373,608.81	3,101,690,906.94							

	Ministry of Information	23013002	-	-	-	-	102,547,250.00	-	-	-	-	102,547,250.00
	Ministry of Internal Security	11013001	-	-	-	-	-	71,857,500.00	-	-	94,500,000.00	166,357,500.00
	Ebonyi State Emergency Mgt Agency	60002001	-	-	-	-	-	-	4,500,000.00	-	-	4,500,000.00
	Liaison office Abuja	47001001	-	-	-	-	-	-	-	-	-	-
	Office of the State Auditor General		-	-	-	-	-	-	-	-	-	-
	Office of the Deputy Governor	220001000	-	-	-	-	-	-	-	-	-	-
	Office of the Executive Governor		414,988,175.00	-	137,333,754.25	26,077,500.00	266,942,262.92	192,615,500.00	36,145,000.00	298,349,957.00	-	1,362,452,149.17
	Ministry of Information Communication and Technology		-	-	-	-	-	-	-	168,959,000.00	-	168,959,000.00
	Office of the Secretary to State Govt		795,460,840.00	-	-	-	-	7,315,349,750.00	-	-	-	7,510,810,590.00
	State Civil Service Commission		-	-	-	-	-	-	-	-	-	-
	House of Assembly Service Commission		-	-	-	-	-	-	-	-	-	-
	Independent Electoral Commission		-	-	-	-	-	-	-	-	-	-
	Ministry of Interparty Affairs		-	-	-	-	-	-	-	-	-	-
	Office of the Head of Service		-	-	-	-	-	-	-	-	-	-
	Ministry of Grants and Donor Agencies		-	-	-	-	-	-	-	-	-	-
	Public Complaint Commission		-	-	-	5,500,000.00	10,000,000.00	-	9,500,000.00	-	-	25,000,000.00
	Ebonyi State Sustainable Development Goals (SDG)		-	-	-	-	-	-	-	-	-	-
	Diaspora Agency		-	-	-	-	-	-	-	-	-	-
	Ministry of Border Peace and Conflict Resolution		-	-	-	50,000,000.00	-	-	-	-	-	50,000,000.00
	Ministry of Special Duties		-	-	-	-	-	-	-	-	-	-
	Sub Total		2,276,440,915.00	-	150,333,754.25	81,577,500.00	383,489,512.92	7,579,822,750.00	54,145,000.00	559,809,857.00	-	11,085,627,389.17
	Ministry of Capital City Development		34,000,000.00	-	588,869,250.00	-	-	-	-	-	-	602,869,250.00
	Sub Total		14,000,000.00	-	588,869,250.00	-	-	-	-	-	-	602,869,250.00
	Customary Court of Appeal		480,000,000.00	-	-	-	-	-	-	-	-	480,000,000.00
	Judicial High Court		1,194,000,000.00	-	-	-	-	-	-	-	-	1,194,000,000.00
	Judicial Service Commission		15,000,000.00	-	-	-	-	-	-	-	-	15,000,000.00
	Ministry of Justice		-	-	-	-	-	-	-	-	-	-
	Sub Total		1,689,000,000.00	-	-	-	-	-	-	-	-	1,689,000,000.00
	Grant Total		20,310,218,131.46	2,191,618,949.70	88,431,461,942.13	1,504,718,500.00	410,118,512.92	7,624,082,750.00	2,707,918,935.23	16,095,765,027.34	1,512,746,466.08	100,000,000.00
	Investment Property		Building	Others	Total							
9			0.00	0.00	0.00							
	Total		0.00	0.00	0.00							

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						0.00	0.00	111,500,000.00	111,500,000.00	0.00	(111,500,000.00)	10,500,000.00
	Ebonyi State House of Assembly Service Commission	12004001				0.00	0.00	4,000,000.00	4,000,000.00	0.00	(4,000,000.00)	0.00
	Ebonyi State Independent Electoral Commission	48001001				0.00	0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00
	Ebonyi State Newspaper & Publishing Corporation	23055001				0.00	0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	9,500,000.00
	Government Printing and Stationery Department	23012001				0.00	0.00	618,300,000.00	618,300,000.00	0.00	(618,300,000.00)	0.00
	Liaison Office - Lagos	11021001				0.00	0.00	5,252,000,000.00	5,252,000,000.00	0.00	(5,252,000,000.00)	353,365,000.00
	Liaison Office, Abuja	11021002				0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Local Government Service Commission	47001002				0.00	0.00	40,000,000.00	40,000,000.00	0.00	(40,000,000.00)	13,000,000.00
	Ministry of Grants and Donor Agencies	11007001				102,547,250.00	102,547,250.00	42,500,000.00	42,500,000.00	75,000,000.00	(14,952,750.00)	1,016,000,000.00
	Ministry of Information	23001001				166,357,500.00	166,357,500.00	496,000,000.00	496,000,000.00	0.00	(329,642,500.00)	488,740,131.01
	Ministry of Internal Security	11004001				0.00	0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	4,000,000.00
	Ministry of Inter Party Affairs					0.00	0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00
	Office of Auditor General - Local Government	40001002				0.00	0.00	131,250,000.00	131,250,000.00	0.00	(131,250,000.00)	0.00
	Office of Auditor General - State	40001001				0.00	0.00	44,650,000.00	44,650,000.00	0.00	(44,650,000.00)	78,186,000.00
	Office of the Deputy Governor	11001002				1,362,452,149.17	1,362,452,149.17	3,061,699,700.00	3,060,000,000.00	1,699,700.00	(1,699,247,550.83)	159,859,167.00
	Office of the Executive Governor	11001001				0.00	0.00	40,000,000.00	40,000,000.00	0.00	(40,000,000.00)	6,077,250.00
	Office of the Head of Service	25001001				262,999,900.00	262,999,900.00	375,000,000.00	375,000,000.00	271,000,000.00	(112,000,100.00)	256,778,000.00
	Ministry of ICT	23013002				7,610,810,590.00	7,610,810,590.00	8,365,675,250.00	8,365,675,250.00	2,321,675,250.00	(754,864,660.00)	17,344,728,003.55
	Office of the Secretary to State Govt	11013001				0.00	0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00
	State Civil Service Commission	47001001				25,000,000.00	25,000,000.00	50,000,000.00	50,000,000.00	0.00	(25,000,000.00)	20,000,000.00
	Public Complaint Commission	11185001				0.00	0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00
	Diaspora Agency					50,000,000.00	50,000,000.00	100,000,000.00	100,000,000.00	0.00	(50,000,000.00)	0.00
	Ministry of Border Peace and Conflict Resolution	1800100100				0.00	0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	11,700,000.00
	Ministry of Special Duties					0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sustainable Development Goals (SDGs) (PSU/)	1110500100			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL ADMINISTRATIVE SECTOR	2			0.00	0.00	11,193,077,389.17	11,193,077,389.17	20,979,620,950.00	18,299,620,000.00	(9,782,917,560.83)	22,252,168,351.88
	B. ECONOMIC SECTOR											
	Ebonyi Building Material Ind. Ltd	22056001		0.00		41,870,364.15	41,870,364.15	154,000,000.00	19,000,000.00	135,000,000.00	(112,129,635.85)	49,452,150.00
	Ebonyi Rice World	15102003				0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi Road Maintenance Agency	34004001				19,897,142.50	19,897,142.50	1,924,650,000.00	924,650,000.00	1,000,000,000.00	(1,904,752,857.50)	105,830,335.24
	Ebonyi State Agric. Dev. Programme	15102001				0.00	0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	0.00
	Ebonyi State Sustainable Development Goals (SDG)	11109003				0.00	0.00	2,000,000,000.00	2,000,000,000.00	0.00	(2,000,000,000.00)	0.00
	Ebonyi State Council for Arts and Culture	36004001				0.00	0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	14,749,400.00
	Ebonyi State Agricultural Land Dev. Authority Board					0.00	0.00	50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	0.00
	Ebonyi State Investment and Property Ltd	20012001				0.00	0.00	40,000,000.00	40,000,000.00	0.00	(40,000,000.00)	529,998,014.25
	Ministry of Transport and Special Projects	34053001				360,464,000.00	360,464,000.00	646,974,821.30	35,000,000.00	611,974,821.30	(286,510,821.30)	0.00
	EB-RUWASSA	61054002				0.00	0.00	350,100,228.70	200,000,000.00	150,100,228.70	(350,100,228.70)	0.00
	FADAMA	15102002				0.00	0.00	1,200,000,000.00	1,200,000,000.00	0.00	(1,200,000,000.00)	2,252,616,000.00
	Fiscal Responsibility Commission	20013001				0.00	0.00	11,500,000.00	11,500,000.00	0.00	(11,500,000.00)	0.00
	Internal Revenue Board	20008001				0.00	0.00	85,000,000.00	85,000,000.00	0.00	(85,000,000.00)	0.00
	Ministry of Agriculture	15001001				4,289,561,031.69	4,289,561,031.69	6,973,530,000.00	4,573,530,000.00	2,400,000,000.00	(2,683,968,968.31)	4,100,119,974.55
	Ministry of Budget, Planning, Research & Monitoring	38001001				10,420,000.00	10,420,000.00	197,720,000.00	197,720,000.00	0.00	(187,300,000.00)	28,899,000.00
	Ministry of Commerce	22001001				36,185,325.70	36,185,325.70	26,910,800,000.00	26,910,800,000.00	0.00	(26,874,614,674.30)	127,179,200.00
	Ministry of Culture and Tourism	36001001				13,000,000.00	13,000,000.00	1,690,000,000.00	1,690,000,000.00	0.00	(1,677,000,000.00)	45,700,000.00
	Ministry of Finance	20001001				0.00	0.00	66,100,000.00	66,100,000.00	0.00	(66,100,000.00)	8,900,000.00
	Ministry of Housing	60014003				7,508,214,252.23	7,508,214,282.23	9,160,000,000.00	7,060,000,000.00	2,100,000,000.00	(1,651,785,717.77)	5,106,570,009.24
	Ministry of Infrastructure	33001001				20,677,641,695.57	20,677,641,695.57	22,069,310,000.00	19,000,000,000.00	3,069,300,000.00	(1,391,638,304.43)	19,825,960,998.51
	Ministry of Trade and Investment	20013002				1,826,179,630.00	1,826,179,630.00	6,490,150,000.00	2,990,150,000.00	3,500,000,000.00	(4,663,970,370.00)	66,713,125,000.00
	Ministry of Lands	60001001				1,021,784,627.83	1,021,784,627.83	3,619,668,625.00	3,168,668,625.00	451,000,000.00	(2,597,883,997.17)	1,799,992,528.94
	Ministry of Power	61001001				6,290,797,891.91	6,290,797,891.91	33,510,500,000.00	32,610,500,000.00	900,000,000.00	(27,219,702,108.09)	5,014,073,827.66
	Ministry of Solid Minerals	22051001				0.00	0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	68,000,000.00
	Ministry of Water Resource	61054001				2,117,687,155.70	2,117,687,155.70	2,205,000,000.00	2,205,000,000.00	0.00	(87,312,844.30)	1,602,931,896.71
	Ministry of Works & Transport	34001001				56,903,598,738.12	56,903,598,738.12	85,086,000,000.00	50,794,000,000.00	34,292,000,000.00	(28,182,401,261.88)	31,460,810,496.31
	Ministry of Project Monitoring and Evaluation	20600100				0.00	0.00	72,000,000.00	72,000,000.00	0.00	(72,000,000.00)	338,295,398.70
	Ministry of Business Development	26000100				0.00	0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	186,079,877.38
	Ministry of Market Development & Management	26000100				0.00	0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	0.00
	Ministry of Human Capital Dev. & Monitoring	22700100				2,922,683,522.69	2,922,683,522.69	2,981,000,000.00	2,981,000,000.00	0.00	(58,316,477.31)	2,535,821,000.00
	NEWMAP	26500100				0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Accountant General	20007001				0.00	0.00	5,150,000,000.00	5,150,000,000.00	0.00	(5,150,000,000.00)	3,219,278,101.08
	Office of the Surveyor General	60002001				20,000,000.00	20,000,000.00	125,000,000.00	100,000,000.00	25,000,000.00	(105,000,000.00)	12,084,962.50
	Ministry of Aviation	38004001				478,801,150.00	478,801,150.00	2,260,000,000.00	2,610,000,000.00	2,100,000,000.00	(1,781,198,850.00)	18,152,856,789.10
	Ebonyi State Pipe Production Company					34,141,000.00	34,141,000.00	50,000,000.00	50,000,000.00	0.00	(15,859,000.00)	1,034,224,518.65
	Department of Small and Medium Scale Enterprise					241,000,000.00	241,000,000.00	5,794,200,000.00	5,794,200,000.00	0.00	(5,553,200,000.00)	1,924,947,750.00
	Committee on Food and Nutrition					0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Skills and Job Creations					0.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00	(1,000,000,000.00)	44,130,750.00
	Ebonyi State Fertilizer and Chemical Co. Ltd.	2151000100				0.00	0.00	50,000,000.00	50,000,000.00	0.00	(50,000,000.00)	0.00
	Ebonyi State Community and Social Dev Agency	22700200100				0.00	0.00	4,000,000,000.00	4,000,000,000.00	0.00	(4,000,000,000.00)	0.00
	Ebonyi State Bureau of Statistics	23800200100				10,500,000.00	10,500,000.00	29,200,000.00	29,200,000.00	0.00	(18,700,000.00)	0.00
	Ebonyi State Rural Electrification Board	23100200100				0.00	0.00	11,662,000,000.00	11,662,000,000.00	0.00	(11,662,000,000.00)	0.00
	Ebonyi State Housing Corporation	25202000100				0.00	0.00	19,200,000.00	19,200,000.00	0.00	(19,200,000.00)	0.00
	Ministry of Transport and Special Projects	22900100100				0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Market Development Board	26100200100				0.00	0.00	300,000,000.00	300,000,000.00	0.00	(300,000,000.00)	0.00
	Ebonyi Vocational College	27800200100				0.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00	(1,000,000,000.00)	0.00
	Revenue Appeal Commission	22000800200			0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00	(25,000,000.00)	0.00
	TOTAL ECONOMIC SECTOR				0.00	0.00	104,824,427,558.09	104,824,427,558.09	238,998,593,675.00	190,134,218,625.00	(48,864,375,050.00)	166,318,477,784.82

C	LAW AND JUSTICE SECTOR	3											
	20052001												
	Customary Court of Appeal	26051001			0.00		480,000,000.00	480,000,000.00	595,000,000.00	595,000,000.00	0.00	(115,000,000.00)	7,365,000.00
	Judicial High Court	18011001					1,194,000,000.00	1,194,000,000.00	1,200,000,000.00	1,194,000,000.00	6,000,000.00	(6,000,000.00)	48,000,000.00
	Judicial Service Commission	26001001					15,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00	(5,000,000.00)	0.00
D	Ministry of Justice	32600110	0.00		0.00		0.00	84,900,000.00	84,900,000.00	0.00	(84,900,000.00)	114,000,000.00	
	TOTAL LAW AND JUSTICE SECTOR		0.00	0.00	0.00	1,689,000,000.00	1,689,000,000.00	1,899,900,000.00	1,893,900,000.00	6,000,000.00	(210,900,000.00)	169,365,000.00	
	REGIONAL SECTOR	4											
	Ministry of Capital City Development	63001001	0.00			602,869,250.00	602,869,250.00	661,000,000.00	663,000,000.00	198,000,000.00	(58,130,750.00)	585,046,791.14	
	TOTAL REGIONAL SECTOR	Total	0.00	0.00	0.00	602,869,250.00	602,869,250.00	661,000,000.00	663,000,000.00	198,000,000.00	(58,130,750.00)	585,046,791.14	
E	SOCIAL SECTOR	5											
	Agency for Mass Literacy	17010001	0.00		0.00		0.00	20,000,000.00	20,000,000.00	0.00	(20,000,000.00)	0.00	
	Ebonyi Hospital Management Board	21102001			0.00		0.00	200,000,000.00	200,000,000.00	0.00	(200,000,000.00)	0.00	
	Ebonyi State College of Education	17019001			0.00		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	
	Ebonyi State Health Insurance Agency	21004001			0.00		0.00	730,000,000.00	500,000,000.00	230,000,000.00	(730,000,000.00)	37,159,903.81	
	Ebonyi State Library Board	17008001			0.00		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	
	Ebonyi State Primary Health Care Development Agency	21003001		8,942,692,767.18			8,942,692,767.18	15,075,713,000.00	15,075,713,000.00	0.00	(6,133,020,232.82)	0.00	
	Ebonyi State School of Health	21026001			0.00		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	
	Ebonyi State School of Nursing	21033001			0.00		0.00	200,000,000.00	200,000,000.00	0.00	(200,000,000.00)	16,000,000.00	
	Ebonyi State Sports Council	13051001				992,440,000.00	992,440,000.00	1,150,000,000.00	200,000,000.00	950,000,000.00	(157,560,000.00)	0.00	
	Ebonyi State Universal Basic Education Board	17001001	7,978,135,975.49			7,978,135,975.49	12,000,000,000.00	12,000,000,000.00	12,000,000,000.00	0.00	(4,021,864,024.51)	2,600,237,112.90	
	Ebonyi State University	17021001				295,007,528.80	295,007,528.80	1,800,000,000.00	1,800,000,000.00	0.00	(1,504,992,471.20)	340,888,669.40	
	Ebonyi Vocational College				0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	King David University Medical Sciences				0.00		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	
	Ebonyi State Scholarship Board					6,850,192,385.00	6,850,192,385.00	8,460,000,000.00	5,960,000,000.00	2,500,000,000.00	(1,609,807,615.00)	10,806,686,417.00	
	Aeronautics University, Ezza					4,890,355,414.85	4,890,355,414.85	10,000,000,000.00	10,000,000,000.00	0.00	(5,109,644,585.15)	2,691,168,449.72	
	ICT University, Izzi					15,065,543,527.79	15,065,543,527.79	18,000,000,000.00	13,000,000,000.00	5,000,000,000.00	(2,934,456,472.21)	6,064,990,914.53	
	King David University Teaching Hospital	17002000			0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Examinations Development Centre	17009001			0.00		0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	0.00	
	King David Orphan Children	17003000				449,464,200.00	449,464,200.00	1,000,000,000.00	1,000,000,000.00	0.00	(550,535,800.00)	0.00	
	Ministry of Education	17001001	3,242,030,674.46			3,242,030,674.46	4,807,770,000.00	4,807,770,000.00	4,807,770,000.00	0.00	(1,565,739,325.54)	6,407,366,670.80	
	Ministry of Environment	35001001				253,956,000.00	253,956,000.00	665,000,000.00	665,000,000.00	0.00	(411,044,000.00)	1,388,563,800.00	
	Ministry of Health	21001001		1,984,103,610.00		1,984,103,610.00	20,200,000,000.00	20,200,000,000.00	20,200,000,000.00	0.00	(18,215,896,390.00)	1,711,594,320.00	
	Ministry of Local Government, Chiefdoms Matters and Rural Development	51001001			0.00		0.00	10,000,000.00	10,000,000.00	0.00	(10,000,000.00)	0.00	
	Ministry of Women Affairs	14001001			0.00		0.00	117,000,000.00	100,000,000.00	17,000,000.00	(117,000,000.00)	43,572,052.26	
	Women Development Centre	51400200			0.00		0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	71,911,250.00	
	Ministry of Youth & Sports	13001001				1,443,434,346.41	1,443,434,346.41	28,037,300,000.00	27,972,300,000.00	65,000,000.00	(26,593,865,653.59)	570,156,500.00	
	Ministry of Tertiary Education	17004000			0.00		0.00	31,250,000.00	31,250,000.00	0.00	(31,250,000.00)	0.00	
	Secondary Education Board	17051000				2,000,000.00	2,000,000.00	82,000,000.00	82,000,000.00	0.00	(80,000,000.00)	9,000,000.00	
	Ministry of Rural Development				0.00		0.00	2,299,166,755.00	2,299,166,755.00	0.00	(2,299,166,755.00)	0.00	
	Ebonyi State Agency for Control of AIDS	5210330100			0.00		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00	
	Ebonyi State Committee on Food and Nutrition	52111500100					0.00	200,000,000.00	200,000,000.00	0.00	(200,000,000.00)	0.00	
	Ebonyi State Drugs and Med. Commodities Mgt. Agency	52111800100			0.00		0.00	250,000,000.00	250,000,000.00	0.00	(250,000,000.00)	0.00	
	TOTAL SOCIAL SECTOR		11,220,166,649.95	10,926,796,377.18	30,242,393,402.85	52,389,356,429.98	125,875,399,755.00	117,113,399,755.00	8,762,000,000.00	(73,486,043,325.02)	32,977,396,260.42		
	GRAND TOTAL		11,220,166,649.95	10,926,796,377.18	148,551,767,600.11	170,698,730,627.24	388,410,888,380.00	327,904,138,380.00	60,506,750,000.00	(217,712,157,752.76)	222,302,354,187.96		
14	Investments	No. of Shares	price per share	2025	2024								
	FBN HOLDING PLC	510009	37.00	12,877,500.00	6,961,500.00								
	FIDELITY BANK PLC	1603590		600,468,210.00	461,412,414.00								
	STERLING BANK	2621073	5.00	21,099,637.65	13,105,365.00								
	FCMB	1	8.45	11.95	9.50								
	ZENITH BANK PLC	3232190	82.08	751,823,656.40	501,975,260.80								
	ACCESS BANK	3906873	23.00	142,386,481.35	136,964,052.00								
	LAFARGE AFRICA PLC	2761997	8.58	371,488,562.00	105,508,285.40								
	GTB	105000	44.00	12,190,500.00	5,625,000.00								
	OSANDO PLC	53168	1.85	2,993,123.00	4,227,683.00								
	WAPIC PLC	2911277	0.67	2,596,019.70	803,143.44								
	UBA	94113	24.30	4,395,077.10	2,912,797.35								
	PRESCO PL	12202	231.00	17,692,900.00	5,922,850.80								
	Total	17811484		1,940,011,878.65	1,245,432,261.29								

16	Details and Movement in Loans and Domestic Arrears are shown below:								
				2025		2024			
			Non Current	Current	Total				
	Salary Bail out		0.00	0.00	0.00	0.00			
	Excess Crude		0.00	0.00	0.00	20,642,894.88			
	CACS (Commercial Agriculture Credit Scheme)		0.00	0.00	0.00	324,064,812.90			
	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		710,306,102.00	214,948,983.00	925,255,085.00	1,140,204,068.00			
	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	0.00			
	Foreign Loans		146,948,463,903.79	8,085,520,763.89	155,033,984,667.68	0.00			
	Contractors Financing		12,258,763,930.13	31,056,873,748.50	43,315,637,678.63	0.00			
	Commercial Bank Term Loan			1,370,228,635.13	1,370,228,635.13	4,171,213,241.60			
	Airport Loan		7,708,333,333.26	1,250,000,000.04	8,958,333,333.30	10,000,000,000.00			
	Sub Total		169,714,755,683.49	41,977,572,130.56	211,692,327,814.05	17,745,013,431.69			
	Current								
	CACS (Commercial Agriculture Credit Scheme)					324,064,812.90			
	Contractors Financing		31,056,873,748.50			0.00			
	Health Facility Loan		214,948,983.00			197,036,567.75			
	Commercial Bank Term Loan		1,370,228,635.13			2,609,962,328.86			
	Foreign Loans		8,085,520,763.89			0.00			
	Airport Loan		1,250,000,000.00			0.00			
	Sub Total		41,977,572,130.52			3,131,063,709.51			
	Grand Total		211,692,327,814.01						
			2025	2024					
17	Financial Liabilities & Domestic Arrears - Movements								
	BUDGET SUPPORT FACILITY								
	Opening Balance		0.00	17,208,462,392.59					
	Addition		0.00	0.00					
	Principal Repayment		0.00	0.00					
	Swaped		0.00	(17,208,462,392.59)					
	Closing Balance		0.00	0.00					
	SALARY BAILOUT								
	Opening Balance		0.00	3,388,559,141.40					
	Addition		0.00	0.00					
	Principal Repayment		0.00	0.00					
	Swaped		0.00	(3,388,559,141.40)					
	Closing Balance		0.00	0.00					
	EXCESS CRUDE ACCT (ECA)								
	Opening Balance		0.00	8,408,249,805.21					
	Addition		0.00	0.00					
	Principal Repayment		0.00	0.00					
	Swaped		0.00	(8,408,249,805.21)					
	Closing Balance		0.00	0.00					
	AGRIC LOANS (CACS)								
	Opening Balance		324,064,812.90	1,523,503,478.87					
	Addition		0.00	0.00					
	Principal Repayment		324,064,812.90	1,199,438,665.97					
	Closing Balance		0.00	324,064,812.90					
	JUDGEMENT DEBT								
	Opening Balance		88,888,414.31	88,888,414.31					
	Addition		0.00	0.00					
	Principal Decrease		0.00	0.00					
	Closing Balance		88,888,414.31	88,888,414.31					

HOPE GOVERNANCE NOTE DISCLOSURE

SN	MDA	Budget Code	YEAR	2025			2024		
				Note	Personnel Cost	Other Recurrent Costs	Total	Personnel Cost	Other Recurrent Costs
					N			N	N
1	Ministry of Finance & Economic Development	22000100100	1		92,311,438.92	256,345,338.09	348,656,777.01	65,202,826.86	28,959,575.34
2	Ministry of Budget & Economic Planning	23800100100	2		97,997,916.60	36,450,000.00	134,447,916.60	73,123,669.45	10,436,600.00
3	Ministry of Health	52100100100	3		416,807,008.32	178,675,000.00	595,482,008.32	218,220,000.00	126,912,701.00
4	Ministry of Education	51700100100	4		152,978,962.86	16,170,000.00	169,148,962.86	90,000,000.00	12,122,000.00
5	Office of the Accountant General	22000700100	5		1,497,806,359.12	52,326,400.00	1,550,131,759.12	914,802,177.52	165,187,824.16
6	State Universal Basic Education Board (SUBEBs)	51700300100	6		343,940,823.44	0.00	343,940,823.44	253,805,160.41	0.00
		Total			2,601,841,509.26	539,966,738.09	3,141,808,247.35	1,615,153,834.24	343,618,700.50
									1,958,772,534.74

EXPLANATORY NOTE TO HOPE GOVERNANCE DISCLOSURE

		Budget Code	Expenditure	Personnel Cost	Other Recurrent Costs	Total	Personnel Cost	Other Recurrent Costs	Total
				N	N	N	N	N	N
1	Ministry of Finance & Economic Development	Basic Salaries		70,547,825.15		70,547,825.15	36,137,533.83	-	36,137,533.83
		Allowances		21,763,613.77		21,763,613.77	29,065,293.03		29,065,293.03
		Traveling and Transport			22,783,027.00	22,783,027.00		8,373,700.00	8,373,700.00
		Utilities			240,000.00	240,000.00		350,700.00	350,700.00
		Materials and Supplies			6,986,000.00	6,986,000.00		2,476,700.00	2,476,700.00
		Maintenance Services			1,066,000.00	1,066,000.00		1,410,000.00	1,410,000.00
		Training and Capacity Building			-	-		-	-
		Security and Safety Services			200,000.00	200,000.00		-	-
		Consulting and Professional Services			221,533,111.09	221,533,111.09		-	-
		Fueling and Lubricants			1,670,000.00	1,670,000.00		-	-
		Financial Charges			-	-		-	-
		Other Overhead Costs		0	1,867,700.00	1,867,700.00		16,348,475.34	16,348,475.34
		Total		92,311,438.92	256,345,338.09	348,656,777.01	65,202,826.86	28,959,575.34	94,162,402.20
2	Ministry of Budget & Economic Planning	Basic Salaries		76,234,302.83		76,234,302.83	42,066,357.92	-	42,066,357.92
		Allowances		21,763,613.77		21,763,613.77	31,057,311.53		31,057,311.53
		Traveling and Transport			7,150,000.00	7,150,000.00		5,755,600.00	5,755,600.00
		Utilities			125,850.00	125,850.00		104,000.00	104,000.00
		Materials and Supplies			8,625,000.00	8,625,000.00		1,491,000.00	1,491,000.00
		Maintenance Services			1,693,000.00	1,693,000.00		687,000.00	687,000.00
		Training and Capacity Building			-	-		500,000.00	500,000.00
		Security and Safety Services			370,000.00	370,000.00		10,000.00	10,000.00
		Consulting and Professional Services			-	-		-	-
		Fueling and Lubricants			1,795,150.00	1,795,150.00		1,170,700.00	1,170,700.00
		Financial Charges			5,000.00	5,000.00		-	-
		Other Overhead Costs		-	16,686,000.00	16,686,000.00		718,300.00	718,300.00
		Total		97,997,916.60	36,450,000.00	134,447,916.60	73,123,669.45	10,436,600.00	83,560,269.45
4	Ministry of Health	Basic Salaries		359,374,280.57		359,374,280.57	127,351,097.19		127,351,097.19
		Allowances		57,432,227.75		57,432,227.75	90,868,902.81		90,868,902.81
		Traveling and Transport			-	-		1,120,000.00	1,120,000.00
		Utilities			-	-		-	-
		Materials and Supplies			1,050,000.00	1,050,000.00		681,500.00	681,500.00
		Maintenance Services			1,125,000.00	1,125,000.00		955,600.00	955,600.00
		Training and Capacity Building			-	-		-	-
		Security and Safety Services			250,000.00	250,000.00		150,000.00	150,000.00
		Consulting and Professional Services			-	-		-	-
		Fueling and Lubricants			554,000.00	554,000.00		962,900.00	962,900.00
		Financial Charges			-	-		-	-
		Other Overhead Costs		-	175,696,000.00	175,696,000.00		123,042,701.00	123,042,701.00
		Total		416,807,008.32	178,675,000.00	595,482,008.32	218,220,000.00	126,912,701.00	345,132,701.00
5	Ministry of Education	Basic Salaries		338,127,162.62		338,127,162.62	59,351,941.92	-	59,351,941.92

	Allowances		14,851,800.24		14,851,800.24	30,648,058.08		30,648,058.08
	Traveling and Transport			11,790,000.00	11,790,000.00		9,309,000.00	9,309,000.00
	Utilities			-	-		10,000.00	10,000.00
	Materials and Supplies			960,000.00	960,000.00		710,000.00	710,000.00
	Maintenance Services			735,000.00	735,000.00		405,000.00	405,000.00
	Training and Capacity Building			1,500,000.00	1,500,000.00		-	-
	Security and Safety Services			-	-		135,000.00	135,000.00
	Consulting and Professional Services			-	-		-	-
	Fueling and Lubricants			205,000.00	205,000.00		928,000.00	928,000.00
	Financial Charges			-	-		-	-
	Other Overhead Costs		-	980,000.00	980,000.00	-	625,000.00	625,000.00
	Total		152,978,962.86	16,170,000.00	160,148,962.86	90,000,000.00	12,122,000.00	102,122,000.00
6	Office of the Accountant General	Basic Salaries	1,164,197,307.32		1,164,197,307.32	670,029,535.94	-	670,029,535.94
		Allowances	333,608,051.80		333,608,051.80	244,772,641.58		244,772,641.58
		Traveling and Transport		11,097,300.00			5,650,825.28	5,650,825.28
		Utilities		373,000.00		373,000.00	279,400.00	279,400.00
		Materials and Supplies		24,049,200.00		24,049,200.00	34,972,400.00	34,972,400.00
		Maintenance Services		8,395,300.00		8,395,300.00	3,903,900.00	3,903,900.00
		Training and Capacity Building		1,785,000.00		1,785,000.00	4,490,000.00	4,490,000.00
		Security and Safety Services		1,840,000.00		1,840,000.00	1,589,300.00	1,589,300.00
		Consulting and Professional Services		-		-	84,558,198.88	84,558,198.88
		Fueling and Lubricants		2,480,000.00		2,480,000.00	2,583,000.00	2,583,000.00
		Financial Charges		-		-	-	-
		Other Overhead Costs	-	2,306,600.00		2,306,600.00	27,160,800.00	27,160,800.00
	Total		1,497,805,359.12	52,326,400.00	1,550,131,759.12	914,802,177.52	165,187,824.16	1,079,990,001.68
7	State Universal Basic Education Board (SUBEBs)	Basic Salaries	304,167,290.72		304,167,290.72	167,507,865.32	-	167,507,865.32
		Allowances	39,773,532.72		39,773,532.72	86,297,295.09		86,297,295.09
		Traveling and Transport		-		-	-	-
		Utilities		-		-	-	-
		Materials and Supplies		-		-	-	-
		Maintenance Services		-		-	-	-
		Training and Capacity Building		-		-	-	-
		Security and Safety Services		-		-	-	-
		Consulting and Professional Services		-		-	-	-
		Fueling and Lubricants		-		-	-	-
		Financial Charges		-		-	-	-
		Other Overhead Costs	-	-		-	-	-
	Total		343,940,823.44	-	343,940,823.44	253,805,160.41	-	253,805,160.41

C. Nwankwo 28/5/2016

Emeka C. Nwankwo, cpa, fena
Accountant General
Ebonyi State