



Ebonyi State Ministry of Finance and Economic Development

EBONYI STATE GOVERNMENT OF NIGERIA

A report of the Accountant General with the

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2020



HIS EXCELLENCY
Engr, Chief David Nweze Umahi FNSE, FNATE
Governor, Ebonyi State



HIS EXCELLENCY
Barr Eric Kelechi Igwe
Deputy Governor, Ebonyi State



Rt. Hon. Francis Ogbonna Nwifuru
Speaker, Ebonyi State House of Assembly



My Lord
Justice Elvis Ngene
Chief Justice of Ebonyi State



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



Emeka Carlton Nwankwo MBA, CPA
Accountant General, Ebonyi State

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OFFICE OF THE STATE AUDITOR-GENERAL

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AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Ebonyi State of Nigeria for the year ended December 31, 2020, have been audited in accordance with Section 125, Subsection 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 13, Subsection 1 of Ebonyi State Audit Law, 2021.

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

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

I have obtained information and explanations that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of records and accounts show a true and fair view of the Financial Position of the Government of Ebonyi State for the year ended December 31, 2020 and the transactions for the fiscal year ended on that date.

Elder U.S.A UDU, PhD, FCNA, FCTI, CPA Ireland, FCAI, FCAS, ACrF,
Auditor-General,
Ebonyi State
28th June, 2021

All Correspondence to be Addressed to the Auditor-General

Special Opinion:

Ebonyi State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Programme for Results (SFTAS Programme). The expenditure frameworks (and receipts) are detailed in Notes 7, 9-11, and 36-38 in the attached General Purpose Financial Statements of Ebonyi State Government restated in the table below:

In my opinion, Notes 7, 9-11, and 36-38 present fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Programme including expenditures on other programmes by the Government of Ebonyi State of Nigeria for the year ended December 31, 2020 in accordance with IPSAS as described in the Statement of Significant Accounting Policies.

Disclosure Note in the State Financial Statements for 2020

Ebonyi State is participating in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Results. For participation in the Programme, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Results which terms are defined in Subsidiary Grant Agreement dated 14th December, 2020. The achievement of performance by the State is verified by an Independent Verification Agent (IVA). The Programme Expenditure Framework for SFTAS Programme comprises expenditures incurred in the following budget lines as shown in Table 2 below:

Table 1: 2018 – 2020 Budget Lin Expenditure Framework

MDAs	2020			2019			2018		
	Personnel Cost	Overheads	Total	Personnel Cost	Overheads	Total	Personnel Cost	Overheads	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Ministry of Finance and Economic Development	570,098,254.96	76,382,460.00	646,480,714.96	385,866,615.15	9,993,150.00	395,859,765.51	50,027,019.25	21,286,050.00	71,313,069.25
Office of the State Accountant General	48,344,424.05	16,929,700.00	65,274,124.05	42,112,003.31	9,152,800.00	51,264,803.31	54,431,642.18	296,223,621.00	350,655,263.18
Ebonyi State Internal Revenue Service	143,291,465.87	24,100,000.00	167,391,465.87	127,659,693.04	6,455,480.00	134,115,173.04	77,678,395.86	1,160,000.00	78,838,395.86
Ministry of Budget, Planning Research & Monitoring	22,202,095.76	2,579,700.00	24,781,795.76	36,458,174.30	6,593,000.00	43,051,174.30	25,722,540.93	-	25,722,540.93
Total	783,936,240.64	119,991,860.00	903,928,100.64	592,096,485.80	32,194,430.00	624,290,916.16	207,859,598.22	318,669,671.00	526,529,269.22

The State was found eligible to participate in the Programme for 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State’s [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 17.

Table 2: SFTAS Receipts

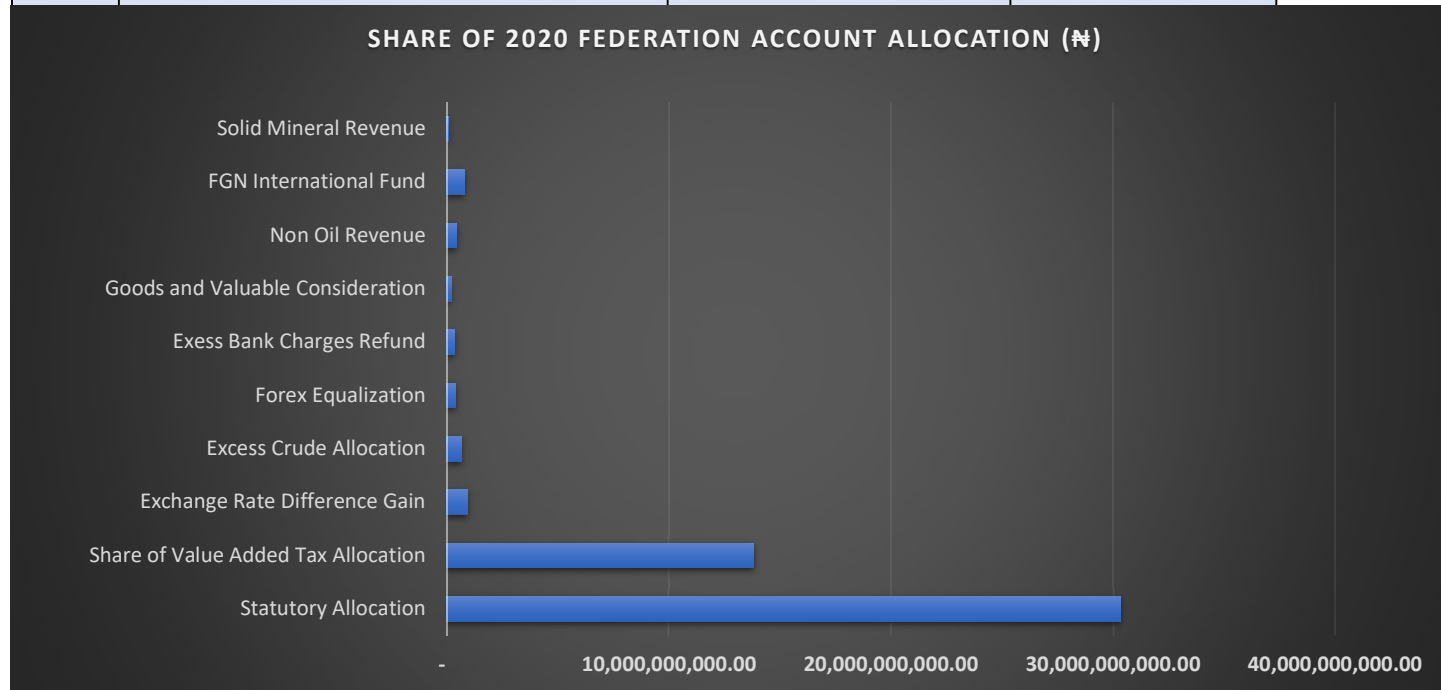
	2020 (₦)	2019 (₦)
Amount Earned for 2018 performance	-	-
Amount Earned for 2019 performance	4,104,000,000.00	-
Amount Earned for New DLI 1 (Amended Covid-19 2020 Budget)	1,900,000,000.00	-
Amount Earned for New DLI 2 (Covid-19 Tax Relief for Year 2020)	950,000,000.00	-
Total	<u>6,954,000,000.00</u>	<u>-</u>



Elder U.S.A UDU, PhD, FCNA, FCTI, CPA Ireland, FCAI, FCAS, ACrF,
 Ag. Auditor-General,
 Ebonyi State

EBONYI STATE GOVERNMENT SHARE OF 2020 FEDERATION ACCOUNT ALLOCATION

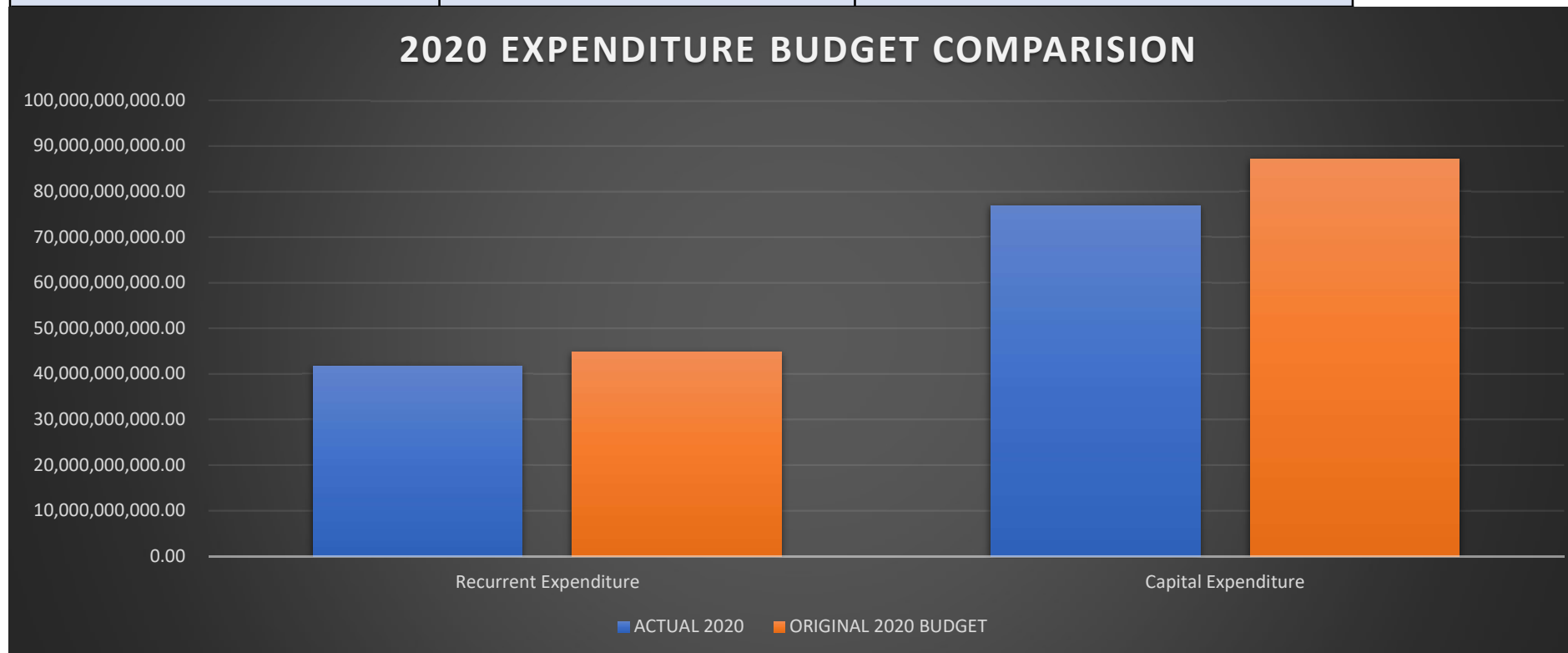
S/N	ITEM	2020 (₦)	PERCENTAGE
1	Statutory Allocation	30,324,686,631.75	63.3%
2	Share of Value Added Tax Allocation	13,816,935,028.64	28.8%
3	Exchange Rate Difference Gain	928,225,345.16	1.9%
4	Excess Crude Allocation	655,387,968.29	1.4%
5	Forex Equalization	383,915,739.83	0.8%
6	Excess Bank Charges Refund	339,128,555.93	0.7%
7	Goods and Valuable Consideration	185,001,705.41	0.4%
8	Non Oil Revenue	409,755,378.63	0.9%
9	FGN International Fund	789,756,212.84	1.6%
10	Solid Mineral Revenue	88,463,386.50	0.2%
	TOTAL	47,921,255,952.98	100.0%



Note: Any differences on items that appear on Statement of Financial Performance are due to relative receivables.

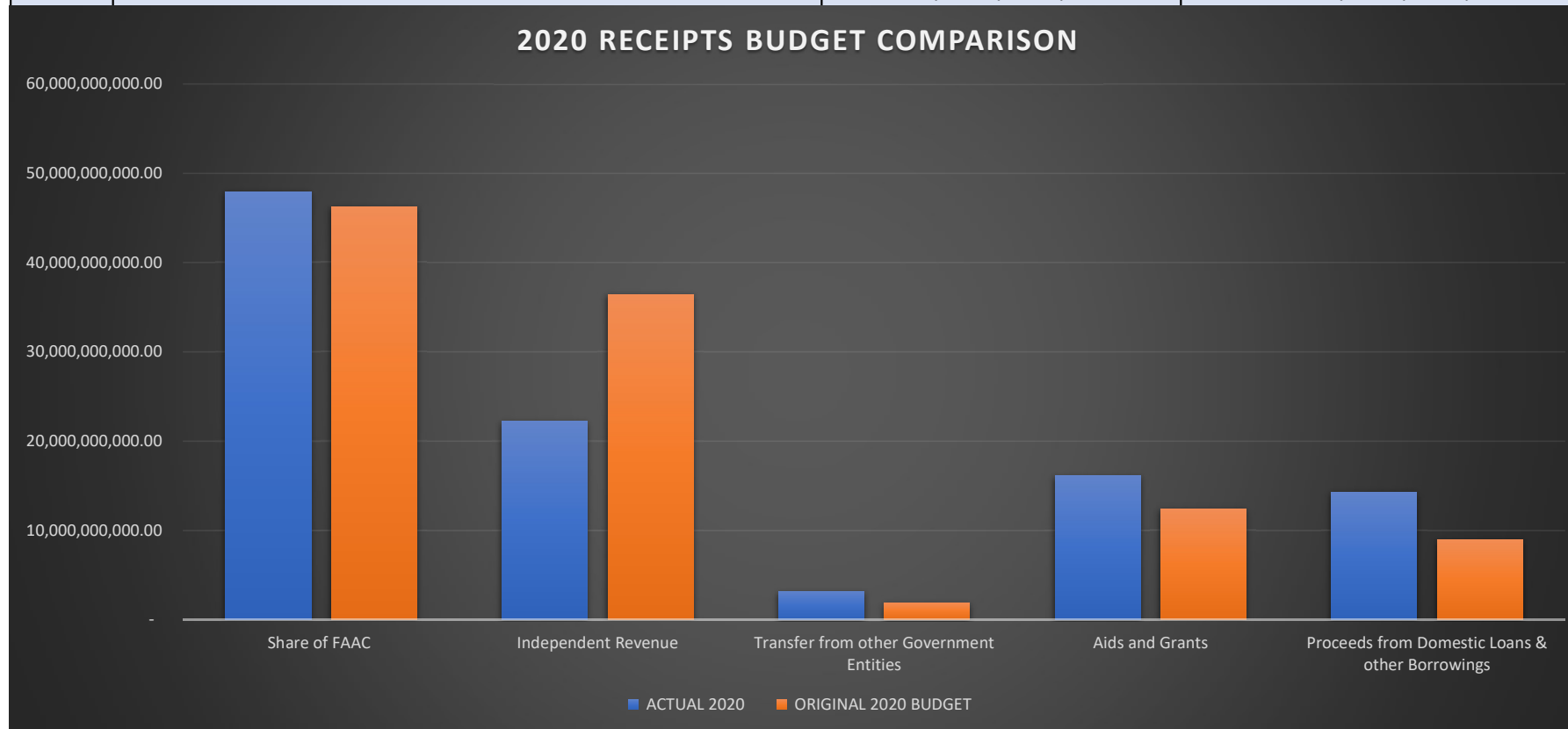
EBONYI STATE GOVERNMENT 2020 EXPENDITURE BUDGET COMPARISON

EXPENDITURE TYPE	ACTUAL 2020	ORIGINAL 2020 BUDGET
Recurrent Expenditure	41,720,587,984.25	44,870,399,118.23
Capital Expenditure	76,971,657,010.95	87,131,992,508.43
TOTAL	118,692,244,995.20	132,002,391,626.66



EBONYI STATE GOVERNMENT 2020 RECEIPTS BUDGET COMPARISON

S/N	RECEIPT TYPE	ACTUAL 2020	ORIGINAL 2020 BUDGET
1	Share of FAAC	47,921,255,952.98	46,191,136,432.37
2	Independent Revenue	22,216,467,921.02	36,442,570,580.56
3	Transfer from other Government Entities	3,195,000,000.00	1,919,421,181.59
4	Aids and Grants	16,110,913,474.08	12,400,000,000.00
5	Proceeds from Domestic Loans & other Borrowings	14,316,771,697.84	9,000,000,000.00
	TOTAL	103,760,409,045.93	105,953,128,194.52



Note: Any differences on items that appear on Statement of Financial Performance are due to relative receivables. Actual receipts are exclusive of 2020 Opening balance of ₦24,049,263,432.14.

GOVERNMENT OF EBONYI STATE OF NIGERIA

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

7th May 2021

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements of Ebonyi State Government of Nigeria for the year ended 31st December, 2020, 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 on 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, 2020

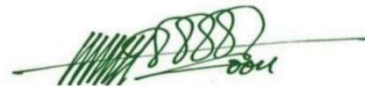
In compliance with IPSAS Standards, I have prepared the following Financial Statements as at 31st December 2020.

1. Statement of Financial Performance
2. Statement of Financial Position
3. Statement of Cash flow
4. Statement of Changes in Net Assets/Equity
5. Statement of Comparison of Budget and Actual Amount
6. Notes to the Financial Statements

In my opinion, the Consolidated Financial Statements and the Notes thereto reflect the financial position of Ebonyi State Government of Nigeria as at 31st December, 2020.



MR EMEKA C. NWANKWO, CPA
ACCOUNTANT GENERAL
EBONYI STATE.
7/5/2021



MR ORLANDO OKECHUKWU NWEZE
HON. COMMISSIONER FOR FINANCE & ECO. DEV.
EBONYI STATE.
7/5/2021

GOVERNMENT OF EBONYI STATE OF NIGERIA

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

7th May 2021

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Following the adoption of the International Public Sector Accounting Standard (IPSAS) in Nigeria and National Chart of Accounts (NCOA, a standardized format of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption by Ebonyi State Government. For effective and efficient use of the NCOA and GPFS, the accounting policies for IPSAS accrual basis accounting have been developed as a tool to direct the processes and procedures relating to financial reporting in Ebonyi State. The General Purpose Financial Statements include:

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

1. **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.
2. **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.
3. **Reporting Currency:** The Reporting currency in preparation of the General Purpose Financial Statements is Nigeria Naira.

4. **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.
5. **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.
6. **Comparative Information:** The General Purpose Financial Statements (GPFs) are designed to show all numerical information relating to previous year(s).
7. **Budget Figures:** 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 Revised Appropriation Law No 017 of 2020. IPSAS 24 requires that 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.
8. **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 non-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.
9. **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.

10. **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 GPFs.
11. **Assets under Construction** are not depreciated until the constructions are completed. Under construction assets acquired within a year are included in the schedule of PP&E for that year.
12. **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.

13. **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 observable.
14. **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. However, intangible assets are not to be amortized but reviewed for impairment at the end of every reporting period. In accordance with

IPSAS 31, internally generated intangible items are not recognized as asset since it is not separately identifiable.

15. **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%

16. **Capitalization:** The capitalization threshold is Fifty Thousand Naira (N50,000.00) where category of such asset does not exist. Only amount spent in connection with PP&E and Intangibles and whose values is up to Fifty Thousand Naira (N50,000.00) is capitalized. Non Current assets whose costs are below the capitalization threshold are charged appropriately to the Statement of Financial Performance .

17. **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

18. **Cash and Cash Equivalent:** Cash and Cash Equivalent are cash balance 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.

19. Receivables:

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

20. Loans: Loans granted to other Government, agencies or individuals are shown separately in the Statement of Financial Position.

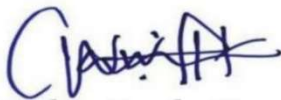
21. Investments: Investments made in Government stock, quoted companies etc are disclosed as Financial Assets in the Statement of Financial Position.

22. 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.

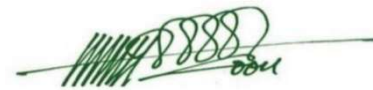
23. Transfer to Other Government Entities: Transfer to other Government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.

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

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



MR EMEKA C. NWANKWO, CPA
ACCOUNTANT-GENERAL
EBONYI STATE.
7/5/2021



MR ORLANDO OKECHUKWU NWEZE
HON. COMMISSIONER FOR FINANCE & ECO. DEV.
EBONYI STATE.
7/5/2021

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL 2019		NCOA CODES	NOTE	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020
₦	Revenue			₦	₦	₦	₦	₦
55,082,183,152.88	Government Share of FAAC (Statutory Revenue)	110101 - 110114	1	47,605,635,213.45	46,191,136,432.37	46,191,136,432.37	0.00	1,414,498,781.08
5,258,402,784.36	Tax Revenue	120101	2	6,361,234,312.26	2,698,880,012.34	2,698,880,012.34	0.00	3,662,354,299.92
4,516,828,500.44	Non Tax Revenue	120201-120210 & 120213	3	9,535,619,242.21	19,648,940,930.91	19,648,940,930.91	0.00	(10,113,321,688.70)
17,332,799.60	Investment Income	120211	4	57,268,513.34	7,500,000.00	7,500,000.00	0.00	49,768,513.34
1,393,542,906.00	Interest Earned	120212	5	544,464,828.33	650,985,806.77	650,985,806.77	0.00	(106,520,978.44)
48,292,567.04	Other Revenues	140701	6	4,805,930,485.76	12,572,346,930.54	12,572,346,930.54	0.00	(7,766,416,444.78)
1,008,521,280.00	Aid & Grants	130101-130204	7	16,110,913,474.08	12,400,000,000.00	12,400,000,000.00	0.00	3,710,913,474.08
9,304,733,019.19	Transfer from Other Govt Entities	150101	8	3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41
76,629,837,009.51	Total Revenue (A)			88,216,066,069.44	96,089,211,294.52	96,089,211,294.52	0.00	(7,873,145,225.08)
	Expenditure							
11,926,116,280.16	Salaries and Wages	210101-210202	9	13,283,529,787.44	15,851,942,549.34	15,577,355,393.38	274,587,155.96	2,568,412,761.90
2,084,611,042.89	Social Benefits	210301	10	3,316,035,537.38	2,327,159,038.76	1,537,963,383.82	789,195,654.94	(988,876,498.62)
11,752,235,847.73	Overhead Cost	220201-220208 & 220210-220235	11	13,909,479,039.34	28,721,388,008.76	23,068,259,552.04	5,653,128,456.72	14,811,908,969.42
9,832,647,857.78	Depreciation Charges	240101	12	14,175,548,593.11	0.00	0.00	0.00	(14,175,548,593.11)
19,329,962.19	Amortization Charges	240201	13	21,744,885.74	0.00	0.00	0.00	(21,744,885.74)
35,618,259,490.74	Total Expenditure (B)			44,706,337,843.01	46,900,489,596.86	40,183,578,329.24	6,716,911,267.62	2,194,151,753.85
41,011,577,518.76	Surplus/(deficit) from Operating Activities for the Period (A-B)			43,509,728,226.43	49,188,721,697.66	55,905,632,965.28	(6,716,911,267.62)	(10,067,296,978.94)
- 1,723,310,177.21	Public Debt Charges	220209	14	(1,606,696,714.08)	(2,704,043,983.29)	(1,667,663,082.57)	(1,036,380,900.72)	1,097,347,269.21
	Remeasurement of Domestic Debt		15	6,951,887,024.81	0.00	0.00	0.00	6,951,887,024.81
	Foreign Exchange Gain on External Debt		16	61,370,989.74	0.00	0.00	0.00	61,370,989.74
(1,723,310,177.21)	Total non-operating Revenue			5,406,561,300.47	(2,704,043,983.29)	(1,667,663,082.57)	(1,036,380,900.72)	1,097,347,269.21

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL 2019		NCOA CODES	NOTE	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020
39,288,267,341.55	Surplus/(deficit) from Ordinary Activities			48,916,289,526.90	46,484,677,714.37	54,237,969,882.71	(7,753,292,168.34)	(8,969,949,709.73)
39,288,267,341.55	Net Surplus/ (Deficit) for the Period			48,916,289,526.90	46,484,677,714.37	54,237,969,882.71	(7,753,292,168.34)	(8,969,949,709.73)



Mr. Emeka Nwankwo, CPA
 Accountant General
 Ebonyi State



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

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2020

	NCOA CODES	NOTES	2020		2019	
			₦	₦	₦	₦
ASSETS						
CURRENT ASSETS						
Cash and Cash Equivalent	310101-310201	17	9,117,427,482.87		24,049,263,432.14	
Receivables	310601-310604	18	4,011,728,419.27		4,637,839,496.22	
Short Term Loans Granted	310301	19	400,000,000.00		871,825,000.00	
TOTAL CURRENT ASSETS (A)				13,529,155,902.14	29,558,927,928.36	
NON CURRENT ASSETS						
Loans Granted		20	1,594,267,098.70		2,506,217,637.82	
Investments	310901 & 310902	21	211,903,520.72		193,881,534.07	
Property, Plants and Equipments	320101-320110	22	279,612,800,771.00		217,243,779,806.16	
Intangible Assets	320301	23	36,901,107.42		23,949,726.56	
Biological Assets	320401	24	37,778,066.40		45,386,880.00	
TOTAL NON CURRENT ASSETS (B)				281,493,650,564.25	220,013,215,584.61	
TOTAL ASSETS (C = A+B)				295,022,806,466.39	249,572,143,512.97	
LIABILITIES						
CURRENT LIABILITIES						
Accrued Expenses	410401 & 410501	25	1,177,086,519.66		1,017,350,023.44	
Current Portion of Long Term Borrowings	410601	26	1,564,717,376.52		3,481,007,190.90	
TOTAL CURRENT LIABILITIES (D)				2,741,803,896.18	4,498,357,214.34	
NON CURRENT LIABILITIES						
Pension and Gratuity	420201	27	3,806,746,867.62		6,701,645,455.86	
Long Term Debt	420301	28	63,858,112,718.39		57,184,722,857.45	
TOTAL NON CURRENT LIABILITIES (E)				67,664,859,586.01	63,886,368,313.31	
TOTAL LIABILITIES (F = D+E)				70,406,663,482.19	68,384,725,527.65	
NET ASSETS/EQUITY (G = C-F)		29		224,616,142,984.20	181,187,417,985.31	
Capital Contributed By:						
Reserves	430301		74,115,127,556.27		79,602,692,084.28	
Accumulated Surplus/(Deficit)	430201		150,501,015,427.93		101,584,725,901.03	
Total Net Assets/Equity				224,616,142,984.20	181,187,417,985.31	



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EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NCOA CODES	NOTES	2020		2019	
			₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES						
Inflows						
Statutory Revenue	110101 & 110103-110114	30	34,104,320,924.34		43,326,703,384.09	
Share of Value Added Tax	110102	31	13,816,935,028.64		10,991,706,236.23	
Tax Revenue	120101	2	6,361,234,312.26		5,258,402,784.36	
Non-Tax Revenue	120201-120210 & 120213	3	9,535,619,242.21		4,516,828,500.44	
Investment Income	120211	4	57,268,513.34		17,332,799.60	
Interest Received	120212	32	544,464,828.33		1,132,367,637.07	
Other Revenues	130101-130204	6	4,805,930,485.76		48,292,567.04	
Aid & Grants	140701	7	16,110,913,474.08		1,008,521,280.00	
Transfer from Other Govt Entities	150101	8	3,195,000,000.00		9,304,733,019.19	
Total Inflow from Operating Activities (A)			88,531,686,808.97		75,604,888,208.02	
Outflows						
Salaries and Wages	210101-210202	9	12,254,962,665.07		11,926,116,280.16	
Social Benefits	210301	10	1,827,159,038.76		1,659,007,685.26	
Overhead Cost	220201-220208 & 220210- 220235	11	13,909,479,039.34		11,752,235,847.73	
Interest Charges	220209	33	1,561,608,314.06		1,578,226,763.65	
Total Outflow from Operating Activities (B)			29,553,209,057.23		26,915,586,576.80	
Net Cash Inflow/(Outflow) From Operating Activities (C = A-B)				58,978,477,751.74		48,689,301,631.22
CASH FLOW FROM INVESTING ACTIVITIES						
Short Term Loans Granted	310301	34	(400,000,000.00)		(871,825,000.00)	
Proceeds from Long Term Loan Recovery		35	911,950,539.12		289,782,362.18	
Purchase/ Construction of Property, Plants and Equipments	320102 - 320110	36	(76,544,569,557.95)		(39,046,311,004.27)	
Acquisition of Intangible Assets	320301	37	(25,251,750.00)		(18,500,000.00)	
Acquisition of Biological Assets	320401	38	(1,835,703.00)		(6,752,000.00)	

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NCOA CODES	NOTES	2020	2019
Net Cash Flow from Investing Activities (D)			(76,059,706,471.83)	(39,653,605,642.09)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>				
Proceeds from Domestic Loans & Other Borrowings	420301	39	14,316,771,697.84	3,000,000,000.00
Repayment of Internal Loans	420301	40	(11,638,950,426.85)	(2,413,281,725.13)
Repayment of External Loans	420302	41	(528,428,500.17)	(248,232,288.78)
Net Cash Flow from Financing Activities (E)			2,149,392,770.82	338,485,986.09
NET CASH FLOW FROM ALL ACTIVITIES (F = C+D+E)			(14,931,835,949.27)	9,374,181,975.22
Cash & Its Equivalent as at 1/1/2020 (G)			24,049,263,432.14	14,675,081,456.92
Cash & Its Equivalent as at 31/12/2020 (H = F+G)			9,117,427,482.87	24,049,263,432.14
Notes:				
<u>RECONCILIATION:</u>				
Surplus/ (Deficit) per Statement of Financial Performance			48,916,289,526.90	39,288,267,341.55
Add back:				
Depreciation Charges			14,175,548,593.11	9,832,647,857.78
Amortization Charges			21,744,885.74	19,329,962.19
Foreign Exchange Gain			(61,370,989.74)	
Interest expense			1,606,696,714.08	1,723,310,177.21
			15,742,619,203.19	11,575,287,997.18
<u>Net Movement in Current Assets/Liabilities.</u>				
Inventories				
Decrease/(Increase) in receivables			626,111,076.95	(524,948,801.49)
Increase in prepayments				
Increase/(decrease) in liabilities and accruals			159,736,496.21	
(Decrease)/Increase in provisions			(2,009,771,649.21)	
Increase/(decrease) in employee benefits			(2,894,898,588.24)	(71,078,142.37)
Cash generated from operations			60,540,086,065.80	50,267,528,394.87
Interest paid			(1,561,608,314.06)	(1,578,226,763.65)

EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CASH FLOW
 FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NCOA CODES	NOTES	2020	2019
Net Cash Flow from Operating Activities			58,978,477,751.74	48,689,301,631.22
Cash & its equivalent as at 31/12/2020			58,978,477,751.74	
Treasury Single Accounts (TSA)			338,560,264.21	1,517,127,980.95
Operations Accounts			8,778,867,218.66	22,532,135,451.19
			9,117,427,482.87	24,049,263,432.14



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**EBONYI STATE GOVERNMENT
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	ACCUMULATED SURPLUS/(DEFICIT) ₦	RESERVES ₦	TOTAL ₦
Opening Balance as at 1/1/2020	101,584,725,901.03	79,602,692,084.28	181,187,417,985.31
Surplus for the year	48,916,289,526.90	(5,487,564,528.01)	43,428,724,998.88
Closing Balance as at 31/12/2020	150,501,015,427.93	74,115,127,556.27	224,616,142,984.20



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EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2020

Actual 2019		NCOA CODES	NOTE	Actual 2020	Final Budget 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	Variance on Final Budget 2020	
				a	b = (c+d)	c	d	e = (a-b)or(b-a)	f = e/b
₦	Revenue by Economic Classification			₦	₦	₦	₦	₦	%
	Share of FAAC Allocation								
43,326,703,384.09	Statutory Revenue	110101 & 110103-110114	30	34,104,320,924.34	34,334,154,710.37	34,334,154,710.37	0.00	(229,833,786.03)	-1%
10,991,706,236.23	Share of Value Added TAX	110102	31	13,816,935,028.64	11,856,981,722.00	11,856,981,722.00	0.00	1,959,953,306.64	17%
54,818,409,620.32	Sub Total(A)			47,921,255,952.98	46,191,136,432.37	46,191,136,432.37	0.00	1,730,119,520.61	4%
	Independent Revenue								
5,258,402,784.36	Tax Revenue	120101	3	6,361,234,312.26	2,698,880,012.34	2,698,880,012.34	0.00	3,662,354,299.92	136%
4,516,828,500.4	Non Tax Revenues	120201-120210 & 120213	4	9,535,619,242.21	19,404,857,830.91	19,404,857,830.91	0.00	(9,869,238,588.70)	-51%
1,132,367,637.07	Interest Earned	120212	32	544,464,828.33	650,985,806.77	650,985,806.77	0.00	(106,520,978.44)	-16%
17,332,799.60	Investment Income	120211	5	57,268,513.34	7,500,000.00	7,500,000.00	0.00	49,768,513.34	664%
48,292,567.04	Other Revenues	130101-130204	7	4,805,930,485.76	12,572,346,930.54	12,572,346,930.54	0.00	(7,766,416,444.78)	-62%
289,782,362.18	Proceeds from Loan Recovery		35	911,950,539.12	1,108,000,000.00	1,108,000,000.00	0.00	(196,049,460.88)	-18%
11,263,006,650.69	Sub Total(B)			22,216,467,921.02	36,442,570,580.56	36,442,570,580.56	0.00	(14,226,102,659.53)	-39%
9,304,733,019.19	Transfer from Other Govt Entities	150101	9	3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	66%
9,304,733,019.19	Sub Total(C)			3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	66%
1,008,521,280.00	Aid & Grants	140701	8	16,110,913,474.08	12,400,000,000.00	12,400,000,000.00	0.00	3,710,913,474.08	30%
1,008,521,280.00	Sub Total (D)			16,110,913,474.08	12,400,000,000.00	12,400,000,000.00	0.00	3,710,913,474.08	30%
	Budget Deficit Financing								
3,000,000,000.00	Proceeds from Domestic Loans & Other Borrowings	420301	39	14,316,771,697.84	9,000,000,000.00	9,000,000,000.00	0.00	5,316,771,697.84	59%
3,000,000,000.00	Sub Total(E)			14,316,771,697.84	9,000,000,000.00	9,000,000,000.00	0.00	5,316,771,697.84	59%
79,394,670,570.20	Total Revenue(A+B+C+D+E)=F			103,760,409,045.93	105,953,128,194.52	105,953,128,194.52	0.00	(2,192,719,148.60)	-2%
	Expenditure by Sectorial Classification								
	Personnel Cost by Sectorial Classification								
2,045,866,927.33	Administrative	01	9	2,095,638,365.75	2,224,140,148.56	2,093,440,597.39	130,699,551.17	128,501,782.81	6%
1,466,850,163.89	Economic	02	9	1,833,065,704.77	2,485,261,110.88	2,394,994,476.70	90,266,634.18	652,195,406.11	26%
590,236,625.31	Law and Justice	03	9	685,865,693.46	705,471,659.94	693,958,623.00	11,513,036.94	19,605,966.48	3%
37,972,341.99	Regional	04	9	55,337,958.58	58,563,603.00	58,500,000.00	63,603.00	3,225,644.42	6%
7,785,190,221.64	Social	05	9	7,585,054,942.51	10,378,506,026.96	10,336,461,696.29	42,044,330.67	2,793,451,084.45	27%
11,926,116,280.16	Sub Total Personnel Cost			12,254,962,665.07	15,851,942,549.34	15,577,355,393.38	274,587,155.96	3,596,979,884.27	23%
	Overhead Cost by Sectorial Classification								
9,287,269,897.16	Administrative	01	11	10,053,390,728.50	18,872,611,428.04	17,478,272,686.00	1,394,338,742.04	8,819,220,699.54	47%
182,947,936.06	Economic	02	11	1,230,030,109.50	4,835,993,088.29	1,926,103,294.82	2,909,889,793.47	3,605,962,978.79	75%

EBONYI STATE GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 31ST DECEMBER, 2020

Actual 2019		NCOA CODES	NOTE	Actual 2020	Final Budget 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	Variance on Final Budget 2020	
				a	b = (c+d)	c	d	e = (a-b)or(b-a)	f = e/b
293,956,744.22	Law and Justice	03	11	315,288,031.83	485,560,087.00	370,649,600.00	114,910,487.00	170,272,055.17	35%
2,000,000.00	Regional	04	11	4,500,000.00	10,626,100.00	10,200,000.00	426,100.00	6,126,100.00	58%
918,206,721.05	Social	05	11	1,805,096,614.52	2,799,217,451.75	2,283,033,971.22	516,183,480.53	994,120,837.23	36%
10,684,381,298.49	Sub Total Overhead Cost			13,408,305,484.35	27,004,008,155.08	22,068,259,552.04	4,935,748,603.04	13,595,702,670.73	50%
	Consolidated Revenue Fund Charges								
1,659,007,685.26	Social Benefit	210301	10	1,827,159,038.76	2,327,159,038.76	1,537,963,383.82	789,195,654.94	500,000,000.00	21%
4,239,740,777.56	Public Debt Servicing	220209, 420301 & 420302	33, 40 & 41	13,728,987,241.08	8,615,254,999.69	4,686,820,788.99	3,928,434,210.70	(5,113,732,241.39)	-59%
5,898,748,462.82	Sub Total CRF Charges			15,556,146,279.84	10,942,414,038.45	6,224,784,172.81	4,717,629,865.64	(4,613,732,241.39)	-42%
28,509,246,041.47	Total Recurrent Expenditure			41,219,414,429.26	53,798,364,742.87	43,870,399,118.23	9,927,965,624.64	12,578,950,313.61	23%
1,067,854,549.24	Contingency Fund	220702	11	501,173,554.99	1,717,379,853.68	1,000,000,000.00	717,379,853.68	1,216,206,298.69	71%
29,577,100,590.71	Total Recurrent Expenditure with Contingency Fund (G)			41,720,587,984.25	55,515,744,596.55	44,870,399,118.23	10,645,345,478.32	13,795,156,612.30	25%
	Capital Expenditure by Sectorial Classification								
4,605,438,352.03	Administrative	01	43	12,208,626,950.63	14,768,799,432.48	10,621,822,100.00	4,146,977,332.48	2,560,172,481.85	17%
28,675,430,385.95	Economic	02	43	37,244,702,053.87	49,398,856,126.26	36,012,741,375.00	13,386,114,751.26	12,154,154,072.39	25%
117,965,563.10	Law and Justice	03	43	235,335,563.08	964,935,573.08	850,600,000.00	114,335,573.08	729,600,010.00	76%
117,026,130.00	Regional	04	43	0.00	239,700,000.00	239,700,000.00	0.00	239,700,000.00	100%
6,266,426,743.54	Social	05	43	26,696,344,715.09	43,562,263,921.55	37,407,129,033.43	6,155,134,888.12	16,865,919,206.46	39%
39,782,287,174.62	Total Capital Expenditure			76,385,009,282.67	108,934,555,053.37	85,131,992,508.43	23,802,562,544.94	32,549,545,770.70	30%
1,413,352,271.72	Contingency Fund	230702	43	586,647,728.28	2,000,000,000.00	2,000,000,000.00	0.00	1,413,352,271.72	71%
41,195,639,446.34	Total Capital Expenditure with Contingency Fund (H)			76,971,657,010.95	110,934,555,053.37	87,131,992,508.43	23,802,562,544.94	33,962,898,042.42	31%
70,772,740,037.05	Total Expenditure (I= G+H)			118,692,244,995.20	166,450,299,649.92	132,002,391,626.66	34,447,908,023.26	47,758,054,654.72	29%
9,374,181,975.22	Surplus/(Deficit) for the year (J = F - I)			(14,931,835,949.27)	(60,497,171,455.40)	(26,049,263,432.14)	(34,447,908,023.26)	45,565,335,506.13	-75%
14,675,081,456.92	Opening Balance (K)			24,049,263,432.14	26,049,263,432.14	26,049,263,432.14	0.00	(2,000,000,000.00)	-8%
24,049,263,432.14	Closing Balance (J+K)			9,117,427,482.87	(34,447,908,023.26)	0.00	(34,447,908,023.26)	43,565,335,506.13	

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**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Judicial High Court	032605100100		0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	0.00
Ebonyi State Environmental Protection Agency			0.00	3,800,000.00	3,800,000.00	0.00	(3,800,000.00)	0.00
Ministry of Internal Security and Border Peace	011100400100		0.00	5,820,000.00	5,820,000.00	0.00	(5,820,000.00)	0.00
Ministry of Works and Transport	023400100100		5,434,830.00	200,000.00	200,000.00	0.00	5,234,830.00	393,550.00
Total Fines			15,532,283.88	66,644,000.00	66,644,000.00	0.00	(51,111,716.12)	12,979,831.71
FEES - GENERAL	12020400							
Abakaliki Capital Territory Dev. Board	023400400100		299,392,107.82	433,120,000.00	433,120,000.00	0.00	(133,727,892.18)	112,929,823.50
Agency for Mass Literacy	051705600100		0.00	50,000.00	50,000.00	0.00	(50,000.00)	0.00
Board Internal Revenue	0220008001		0.00	1,600,000.00	1,600,000.00	0.00	(1,600,000.00)	0.00
Customary Court of Appeal	032605200100		487,297.50	0.00	0.00	0.00	487,297.50	4,809,575.00
DEPARTMENT OF PETROLEUM RESOURCES			8,473,455.00	0.00	0.00	0.00	8,473,455.00	0.00
Ebonyi State College of Education	051701900100		26,690,100.00	1,465,725,004.20	1,465,725,004.20	0.00	(1,439,034,904.20)	39,884,930.00
Ebonyi State Fertilizer and Chemical Company Limited	021511000200		0.00	80,000,000.00	80,000,000.00	0.00	(80,000,000.00)	0.00
Ebonyi State Hospitals Management Board	052100300100		3,411,250.00	7,660,000.00	7,660,000.00	0.00	(4,248,750.00)	0.00
Ebonyi State Independent Electoral Commission	014800100100		54,506,424.00	0.00	0.00	0.00	54,506,424.00	1,531,259.23
EBONYI STATE LIBRARY BOARD	051700800100		22,000.00	500,000.00	500,000.00	0.00	(478,000.00)	0.00
EBONYI STATE MAGISTRATES COURT	032605300100		505,720.00	0.00	0.00	0.00	505,720.00	0.00
Ebonyi State School of Health	052100100200		22,783,558.07	45,000,000.00	45,000,000.00	0.00	(22,216,441.93)	38,044,590.00
Ebonyi State School of Nursing	52100400100		25,523,491.75	20,624,000.00	20,624,000.00	0.00	4,899,491.75	31,143,500.00
Ebonyi State Transport Corporation (EBOTRANS)	022905300100		0.00	1,000.00	1,000.00	0.00	(1,000.00)	0.00
Ebonyi State Universal Basic Education Board	051700300100		0.00	6,000,000.00	6,000,000.00	0.00	(6,000,000.00)	0.00
Ebonyi State University	051702100100		2,154,207,295.02	7,210,814,485.49	7,210,814,485.49	0.00	(5,056,607,190.47)	2,009,349,639.86
Examination Development Centre	051700900100		60,738,926.30	5,036,000.00	5,036,000.00	0.00	55,702,926.30	0.00
Information and Communication Technology			141,585,000.00	60,000,000.00	60,000,000.00	0.00	81,585,000.00	11,520,000.00
Judicial High Court	032605100100		3,493,900.00	9,900,000.00	9,900,000.00	0.00	(6,406,100.00)	27,266,572.59
Liaison Office Lagos	011102100200		0.00	300,000.00	300,000.00	0.00	(300,000.00)	0.00
Liaison office Abuja	011102100100		0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00
Ministry of Agriculture and Natural Resources	021500100100		21,005,293.02	31,400,000.00	31,400,000.00	0.00	(10,394,706.99)	7,658,982.00
Ministry of Commerce and Industry	022200100100		11,218,693.89	156,580,400.00	156,580,400.00	0.00	(145,361,706.11)	347,933,563.10
Ministry of Culture and Tourism	023600100100		470,000.00	4,950,000.00	4,950,000.00	0.00	(4,480,000.00)	4,575,010.00
Ministry of Education	051700100100		86,429,380.00	333,235,200.00	333,235,200.00	0.00	(246,805,820.00)	43,933,781.00
Ministry of Environment	053500100100		25,191,727.01	46,000,000.00	46,000,000.00	0.00	(20,808,272.99)	17,650,000.00
Ministry of Health	052100100100		22,928,142.25	1,365,000.00	1,365,000.00	0.00	21,563,142.25	8,587,840.00
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	026601000100		860,500.00	0.00	0.00	0.00	860,500.00	0.00
Ministry of Human Capital Development	011102000100		0.00	2,300,000.00	2,300,000.00	0.00	(2,300,000.00)	140,000.00
MINISTRY OF INFRASTRUCTURE	023400500100		8,000.00	0.00	0.00	0.00	8,000.00	0.00
Ministry of Justice	032600100100		1,931,830.00	918,400.00	918,400.00	0.00	1,013,430.00	8,677,541.00
Ministry of Lands and Survey	026000100100		94,899,535.34	54,369,941.22	54,369,941.22	0.00	40,529,594.12	32,846,217.19
Ministry of Local Govt. Chieftiancy Affairs	055100100100		0.00	4,300,000.00	4,300,000.00	0.00	(4,300,000.00)	402,000.00
MINISTRY OF MARKET DEVELOPMENT AND MONITORING			127,800.00	0.00	0.00	0.00	127,800.00	0.00

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Ministry of Power	026100100100	12,776,041.09	2,200,000.00	2,200,000.00	0.00	10,576,041.09	7,001,634.00
MINISTRY OF RICE MILL DEVELOPMENT		2,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00
Ministry of Solid Minerals	023305100100	1,605,575,947.21	1,266,000,000.00	1,266,000,000.00	0.00	339,575,947.21	559,362,004.00
Ministry of Water Resources	026100100100	0.00	5,800,000.00	5,800,000.00	0.00	(5,800,000.00)	1,073,700.00
Ministry of Women Affairs and Social Dev.	051400100100	344,200.00	1,900,000.00	1,900,000.00	0.00	(1,555,800.00)	722,240.00
Ministry of Works and Transport	023400100100	2,389,950.00	173,200,000.00	173,200,000.00	0.00	(170,810,050.00)	82,716,900.00
Ministry of Youth Development and Sports	051300100100	0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00
Office of the Accountant-General	20007001	5,574,800.00	0.00	0.00	0.00	5,574,800.00	138,879,932.82
Office of the Auditor- General (State)	014000100100	18,000.00	100,000.00	100,000.00	0.00	(82,000.00)	30,000.00
Office of the Secretary to State Government	011101300100	0.00	60,000.00	60,000.00	0.00	(60,000.00)	0.00
Office of the Surveyor General	026000200100	0.00	7,300,000.00	7,300,000.00	0.00	(7,300,000.00)	1,291,440.80
PSU Project Support Unit (MDG's)	01118500100	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	0.00
Secondary Education Board	051705100100	24,000.00	50,000.00	50,000.00	0.00	(26,000.00)	0.00
Supervised Agric Credit Loss Board		0.00	0.00	0.00	0.00	0.00	400.00
Total Fees		4,695,594,365.26	11,440,559,430.91	11,440,559,430.91	0.00	(6,744,965,065.65)	3,539,963,076.09
SALES - GENERAL	12020600						
Ebonyi State Independence Electoral Commission	014800100100	0.00	3,009,000.00	3,009,000.00	0.00	(3,009,000.00)	0.00
Ebonyi State Broadcasting Cooperation (EBBC)	012300300100	0.00	4,000,000.00	4,000,000.00	0.00	(4,000,000.00)	0.00
Ebonyi State College of Education Ikwo	051701900100	0.00	0.00	0.00	0.00	0.00	0.00
Ebonyi State Council for Art and Culture	023600400100	0.00	0.00	0.00	0.00	0.00	0.00
Government Printing and Stationery Department	012301300100	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	0.00
Ministry of Commerce and Industry	022200100100	3,421,699,867.16	5,110,000,000.00	5,110,000,000.00	0.00	(1,688,300,132.84)	639,181,459.53
Ministry of Justice	032600100100	0.00	1,100,000.00	1,100,000.00	0.00	(1,100,000.00)	0.00
Ministry of Lands and Survey	026000100100	336,800.00	3,600.00	3,600.00	0.00	333,200.00	0.00
Ministry of Special Projects	023400400200	0.00	0.00	0.00	0.00	0.00	0.00
Office of the Head of Service	012500100100	0.00	50,000.00	50,000.00	0.00	(50,000.00)	0.00
Office of the Secretary to State Government	011101300100	0.00	8,500,500.00	8,500,500.00	0.00	(8,500,500.00)	0.00
Office of the Surveyor – General	026000200100	0.00	0.00	0.00	0.00	0.00	0.00
STATE COUNCIL ON PUBLIC PROCUREMENT (SCP)	011101000100	14,080,876.19	0.00	0.00	0.00	14,080,876.19	0.00
Total Sales		3,436,117,543.35	5,128,663,100.00	5,128,663,100.00	0.00	(1,692,545,556.65)	639,181,459.53
EARNINGS GENERAL	12020700						
ABAKALIKI CAPITAL TERRITORY BOARD	045100100100	68,831,554.37	0.00	0.00	0.00	68,831,554.37	0.00
Department of Petroleum, Oil and Gas		0.00	0.00	0.00	0.00	0.00	25,054,700.00
Ebonyi State Broadcasting Cooperation (EBBC)	012300300100	0.00	13,700,000.00	13,700,000.00	0.00	(13,700,000.00)	0.00
Ebonyi State Council for Art and Culture	023600400100	0.00	0.00	0.00	0.00	0.00	0.00
EBONYI STATE FERTILIZER PLANT LTD	021511000200	62,400.00	0.00	0.00	0.00	62,400.00	0.00
Ebonyi State Sports Council	053900100100	0.00	2,100,000.00	2,100,000.00	0.00	(2,100,000.00)	448,350.00
Ebonyi State Tourism Board	023605200100	0.00	150,000.00	150,000.00	0.00	(150,000.00)	0.00
EBOTRANS	022905300100	2,500,000.00	0.00	0.00	0.00	2,500,000.00	0.00

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	Information and Communication Technology		60,231,104.26	0.00	0.00	0.00	60,231,104.26	0.00
	INTERNAL REVENUE BOARD	0220008001	354,025,511.04	0.00	0.00	0.00	354,025,511.04	0.00
	Judicial High Court	032605100100	25,770,048.68	0.00	0.00	0.00	25,770,048.68	0.00
	Ministry of Agriculture and Natural Resources	021500100100	16,953,663.36	300,000,000.00	300,000,000.00	0.00	(283,046,336.64)	0.00
	MINISTRY OF COMMERCE AND INDUSTRY	022200100100	9,698,535.12	30,000,000.00	30,000,000.00	0.00	(20,301,464.88)	0.00
	MINISTRY OF CULTURE & TOURISM	023600100100	4,285,000.00	0.00	0.00	0.00	4,285,000.00	0.00
	MINISTRY OF EDUCATION	051700100100	106,045,950.00	0.00	0.00	0.00	106,045,950.00	0.00
	MINISTRY OF ENVIRONMENT	053500100100	5,758,698.08	0.00	0.00	0.00	5,758,698.08	0.00
	Ministry of Information and State Orientation	012300100100	0.00	2,600,000.00	2,600,000.00	0.00	(2,600,000.00)	0.00
	MINISTRY OF JUSTICE	032600100100	9,345.00	0.00	0.00	0.00	9,345.00	0.00
	MINISTRY OF LANDS AND SURVEY	026000100100	23,288,833.83	2,000,000.00	2,000,000.00	0.00	21,288,833.83	0.00
	Ministry of Local Govt. Chieftiancy Affairs	055100100100	7,552,762.40	0.00	0.00	0.00	7,552,762.40	32,300,000.00
	MINISTRY OF SOLID MINERAL	023305100100	54,034,294.93	0.00	0.00	0.00	54,034,294.93	0.00
	Ministry of Water Resources	026100100100	0.00	0.00	0.00	0.00	0.00	320,000.00
	Ministry of Works and Transport	023400100100	130,310,191.54	31,370,000.00	31,370,000.00	0.00	98,940,191.54	24,085,151.00
	Ministry of Youth Development and Sports	051300100100	0.00	720,000.00	720,000.00	0.00	(720,000.00)	0.00
	Office of the Head of Sevice	012500100100	59,600.00	500,000.00	500,000.00	0.00	(440,400.00)	56,530.00
	Office of the Secretary to the State Government	011101300100	169,600.00	0.00	0.00	0.00	169,600.00	352,000.00
	Total Earnings		869,587,092.62	383,140,000.00	383,140,000.00	0.00	486,447,092.62	82,616,731.00
	RENT - GENERAL	12020800						
	Ebonyi State Hotels Abakaliki	023605200300	0.00	0.00	0.00	0.00	0.00	113,000.00
	Ebonyi State Sports Council	053900100100	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	2,380,000.00
	Ebonyi State Tourism Board	023605200100	0.00	0.00	0.00	0.00	0.00	412,400.00
	Ministry of Commerce and Industry	022200100100	45,445,000.00	2,225,574,400.00	2,225,574,400.00	0.00	(2,180,129,400.00)	0.00
	Ministry of Culture and Tourism	023600100100	17,777,229.00	2,360,000.00	2,360,000.00	0.00	15,417,229.00	0.00
	Ministry of Lands and Survey	026000100100	171,793,899.59	100,000,000.00	100,000,000.00	0.00	71,793,899.59	13,671,880.00
	Ministry of Women Affairs and Social Dev.	051400100100	0.00	0.00	0.00	0.00	0.00	5,500.00
	MINISTRY OF YOUTH DEV. & SPORTS	051300100100	966,000.00	0.00	0.00	0.00	966,000.00	0.00
	Office of the Head of Sevice	012500100100	0.00	0.00	0.00	0.00	0.00	530,000.00
	Total Rent		235,982,128.59	2,329,934,400.00	2,329,934,400.00	0.00	(2,093,952,271.41)	17,112,780.00
	Grand Total Non-Tax Revenue		9,535,619,242.21	19,648,940,930.91	19,648,940,930.91	0.00	(10,113,321,688.70)	4,516,828,500.44
4	Investment Income - General	12021100						
	Dividend - Ministry of Finance and Eco. Dev.	022000100100	35,352,394.28	0.00	0.00	0.00	35,352,394.28	297,750.00
	Dividend - Ebonyi Invest. & Property Co. Ltd	022001200100	21,916,119.06	7,500,000.00	7,500,000.00	0.00	14,416,119.06	17,035,049.60
	Total Investment Income		57,268,513.34	7,500,000.00	7,500,000.00	0.00	49,768,513.34	17,332,799.60
5	Interest Earned - General	12021200						

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	Fixed Deposit - Office of the Accountant-General	20007001	508,985,806.77	608,985,806.77	608,985,806.77	0.00	(100,000,000.00)	1,100,698,021.76
	Fixed Deposit - UBEB	051700300100	0.00	0.00	0.00	0.00	0.00	222,684,990.75
	Vehicle Loan Rec - Office of the Accountant-General	022000700100						33,457,110.00
	Long Term Loan Rec - Office of the Accountant-General	022000700100	35,479,021.56	42,000,000.00	42,000,000.00	0.00	(6,520,978.44)	36,702,783.49
	Total- Interest Earned		544,464,828.33	650,985,806.77	650,985,806.77	0.00	(106,520,978.44)	1,393,542,906.00
6	Other Revenues							
	REIMBURSEMENT - GENERAL	12021300						
	Office of the Accountant-General	20007001	191,667,437.30	150,000,000.00	150,000,000.00	0.00	41,667,437.30	46,745,917.62
	Office of the SSA to Gov. on Finance		0.00	0.00	0.00	0.00	0.00	1,546,649.42
	Total Reimbursement		191,667,437.30	150,000,000.00	150,000,000.00	0.00	41,667,437.30	48,292,567.04
	Other Independent Revenue							
	ABAKALIKI CAPITAL TERRITORY BOARD	045100100100	29,259,045.76	0.00	0.00	0.00	29,259,045.76	0.00
	Ebonyi State Health Insurance Scheme	052110300300	0.00	0.00	0.00	0.00	0.00	0.00
	INTERNAL REVENUE BOARD	0220008001	19,892,709.43	0.00	0.00	0.00	19,892,709.43	0.00
	JUDICIAL HIGH COURT	032605100100	4,315,273.08	0.00	0.00	0.00	4,315,273.08	0.00
	MINISTRY OF AGRIC	021500100100	21,214,481.08	0.00	0.00	0.00	21,214,481.08	0.00
	MINISTRY OF COMMERCE AND INDUSTRY	022200100100	1,110,000.00	0.00	0.00	0.00	1,110,000.00	0.00
	MINISTRY OF EDUCATION	051700100100	1,210,603.31	0.00	0.00	0.00	1,210,603.31	0.00
	MINISTRY OF JUSTICE	032600100100	9,267,725.95	0.00	0.00	0.00	9,267,725.95	0.00
	MINISTRY OF LANDS AND SURVEY	026000100100	6,919,913.77	0.00	0.00	0.00	6,919,913.77	0.00
	MINISTRY OF SOLID MINERAL	023305100100	114,889,184.93	0.00	0.00	0.00	114,889,184.93	0.00
	MINISTRY OF WORKS AND TRANSPORT	023400100100	2,393,736.00	0.00	0.00	0.00	2,393,736.00	0.00
	Office of the Accountant General	0220007001	4,403,326,925.16	12,422,346,930.54	12,422,346,930.54	0.00	(8,019,020,005.38)	0.00
	OFFICE OF THE HEAD OF SERVICE	012500100100	463,450.00	0.00	0.00	0.00	463,450.00	0.00
	Total		4,614,263,048.46	12,422,346,930.54	12,422,346,930.54	0.00	(7,808,083,882.08)	0.00
	Grand Total Other Revenue		4,805,930,485.76	12,572,346,930.54	12,572,346,930.54	0.00	(7,766,416,444.78)	48,292,567.04
7	Aid and Grants							
	TETFUND		0.00	3,000,000,000.00	3,000,000,000.00	0.00	(3,000,000,000.00)	1,008,521,280.00
	SFTAS		6,954,000,000.00	6,300,000,000.00	6,300,000,000.00	0.00	654,000,000.00	0.00
	Federal Govt of Nig. Covid 19 Grant		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
	UBEC Fund		7,700,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00	6,200,000,000.00	0.00
	Save One Million Lives (External Grants)		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00
	Others Covid 19 Grants		456,913,474.08	500,000,000.00	500,000,000.00	0.00	(43,086,525.92)	0.00
	Total		16,110,913,474.08	12,400,000,000.00	12,400,000,000.00	0.00	3,710,913,474.08	1,008,521,280.00

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8	Transfer from other Government Entities								
	Federal Government		0.00	0.00	0.00	0.00	0.00	7,930,483,019.19	
	Local Government		3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	1,374,250,000.00	
	Total - Transfer from other Government Entities		3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	9,304,733,019.19	
9	Salaries and Wages by Sector								
9.1	Personnel Cost Transfer to Statement of Cash Flow								
	Administrative Sector	A	2,095,638,365.75	2,224,140,148.56	2,093,440,597.39	130,699,551.17	128,501,782.81	2,045,866,927.33	
	Economic Sector	B	1,833,065,704.77	2,485,261,110.88	2,394,994,476.70	90,266,634.18	652,195,406.11	1,466,850,163.89	
	Law and Justice Sector	C	685,865,693.46	705,471,659.94	693,958,623.00	11,513,036.94	19,605,966.48	590,236,625.31	
	Regional Sector	D	55,337,958.58	58,563,603.00	58,500,000.00	63,603.00	3,225,644.42	37,972,341.99	
	Social Sector	E	7,585,054,942.51	10,378,506,026.96	10,336,461,696.29	42,044,330.67	2,793,451,084.45	7,785,190,221.64	
	Total Transfer to Statement of Cash Flow		12,254,962,665.07	15,851,942,549.34	15,577,355,393.38	274,587,155.96	3,596,979,884.27	11,926,116,280.16	
9.2	Personnel Cost Transfer to Statement of Fin. Performance								
	Closing Balance		1,131,998,119.63	0.00	0.00	0.00	(1,131,998,119.63)	0.00	
	Statement of Cash Flow	9.1	12,254,962,665.07	15,851,942,549.34	15,577,355,393.38	274,587,155.96	3,596,979,884.27	11,926,116,280.16	
	Opening Balance		(103,430,997.26)	0.00	0.00	0.00	103,430,997.26	0.00	
	Total Transfer to Statement of Fin. Performance		13,283,529,787.44	15,851,942,549.34	15,577,355,393.38	274,587,155.96	2,568,412,761.90	11,926,116,280.16	
10.0	Social Benefits								
10.1	Social Benefits Transfer to Statement of Cash Flow								
	Pension		1,827,159,038.76	1,827,159,038.76	1,037,963,383.82	789,195,654.94	0.00	1,659,007,685.26	
	Gratuity		0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	
	Total Transfer to Statement of Cash Flow		1,827,159,038.76	2,327,159,038.76	1,537,963,383.82	789,195,654.94	500,000,000.00	1,659,007,685.26	
10.2	Social Benefits Transfer to Statement of Fin Performance								
	Pension		1,827,159,038.76	1,827,159,038.76	1,037,963,383.82	789,195,654.94	0.00	1,659,007,685.26	
	Gratuity		0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	
	Sub Total		1,827,159,038.76	2,327,159,038.76	1,537,963,383.82	789,195,654.94	500,000,000.00	1,659,007,685.26	
	Accrued Gratuity		1,488,876,498.62	0.00	0.00	0.00	(1,488,876,498.62)	425,603,357.63	
	Total Transfer to Statement of Fin Performance		3,316,035,537.38	2,327,159,038.76	1,537,963,383.82	789,195,654.94	(988,876,498.62)	2,084,611,042.89	
11.0	Overhead Costs								
11.1	Overhead Costs By Function								
	Traveling and Transports - General	A	1,235,351,731.00	3,356,073,517.97	3,356,073,517.97	0.00	2,120,721,786.97	547,426,382.97	
	Utilities - General	B	84,528,524.27	130,000,000.00	130,000,000.00	0.00	45,471,475.73	74,183,251.66	

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		NCOA CODES	REF. NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020	ACTUAL 2019
14	Public Debt Charges								
	Internal Loans								
	Bank Overdraft			91,130,409.90	522,465,339.46	328,571,428.57	193,893,910.89	431,334,929.56	
	Excess Crude Loan			202,593,714.06	522,465,339.46	328,571,428.57	193,893,910.89	319,871,625.40	828,898,922.00
	Salary Bail out Loan			82,565,225.59	522,465,339.46	328,571,428.57	193,893,910.89	439,900,113.87	190,983,036.25
	Budget Support Facility			427,815,100.22	522,465,339.46	328,571,428.57	193,893,910.89	94,650,239.24	
	CACS (Commercial Agriculture Credit Scheme)			616,928,196.69	522,465,339.46	328,571,428.57	193,893,910.89	(94,462,857.22)	455,195,930.18
	Sub Total			1,421,032,646.46	2,612,326,697.32	1,642,857,142.86	969,469,554.47	1,191,294,050.87	1,475,077,888.43
	External Loan			185,664,067.63	91,717,285.97	24,805,939.71	66,911,346.26	(93,946,781.66)	248,232,288.78
	Sub Total			185,664,067.63	91,717,285.97	24,805,939.71	66,911,346.26	(93,946,781.66)	248,232,288.78
	Grand Total			1,606,696,714.08	2,704,043,983.29	1,667,663,082.57	1,036,380,900.72	1,097,347,269.21	1,723,310,177.21
		NCOA CODES	REF. NOTES	ACTUAL 2020	ACTUAL 2019				
15	Remeasurement of Domestic Debt								
	Decrease that didn't involve Cash								
	Gratuity			5,152,610,699.48	0.00				
	Judgement Debt			227,235,060.59	0.00				
	Severance Allowances			279,095,929.76					
	Contractors Arrears			2,083,781,069.43	0.00				
	Sub Total			7,742,722,759.26					
	Increase that didn't involve Cash								
	CACS (Commercial Agriculture Credit Scheme)			(667,735,197.69)	0.00				
	Judgement Debt			(39,999,997.00)	0.00				
	Contractors Arrears			(83,100,539.76)	0.00				
	Sub Total			(790,835,734.45)					
	Grand Total			6,951,887,024.81	0.00				
16	Foreign Exchange Gain on External Debt								
	Exchange Rate Gain B/w July and December, 2020			73,101,852.11	0.00				
	Exchange Rate Loss B/w January and June, 2020			(11,730,862.37)	0.00				
	Total			61,370,989.74	0.00				

**EBONYI STATE GOVERNMENT
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17	Cash and Cash Equivalents				
	ACTDB			1,940.30	25,909.27
	AGENCY FOR MASS LIT.			27,232.44	7,270.01
	COUNCIL FOR ARTS & CULTURE			15,728.57	1,025.82
	Christain Pilgrim Board			73,154,092.36	71,402,955.80
	CIVIL SERVICE COMMISSION			149,932.35	1,031.40
	College of Nursing Uburu			1,018,756.75	3,354,438.00
	CULTURE & TOURISM			2,084.67	9,547,689.01
	CUSTOMARY COURT OF APPEAL			5,015.55	6,143.55
	OFFICE OF THE DEPUTY GOVERNOR			28,661,027.97	64,000,738.23
	EB - CSDA			59,537,409.71	3,623.99
	EBONYI STATE FERTILIZER COMPANY LTD			201,388,020.20	78,280,542.18
	EBADep			10,971.19	69,340.95
	EBBC			3,987,874.45	450,613.39
	Ebonyi Invest. & Property Co.			43,395,370.07	
	EBONYI STATE AUDIT			3,286.24	4,286.00
	EBONYI STATE BOARD OF INTERNAL REVENUE	20008001		(20,859.17)	5,601,734.39
	EBONYI STATE COLLEGE OF EDUCATION			108,004,223.33	244,011,026.59
	EBONYI STATE HEALTH INSURANCE			2,118,005.35	45,924,486.00
	EBONYI STATE IND. ELECTORAL COMMISSION			3,446.92	930.68
	EBONYI STATE JUDICIAL SERVICE COMMISSION			2,512.32	
	EBONYI STATE PLANNING COMMISSION			0.00	
	Newmap			36,297,424.58	
	EBONYI STATE SPORTS COUNCIL			6,790,101.05	1,596.01
	EBONYI STATE TOURISM BOARD			0.00	1,054.58
	EBONYI STATE UNIVERSITY			21,729,383.49	405,156,684.75
	EBOTRANS			3,276,479.52	461,248.17
	EBROMA			769.12	105,604.16
	EBS HOUSE ASSEMBLY			20,112,678.94	347,442.48
	Ebonyi State Vocational College			37,721.73	
	EBSEMA			0.00	65,334.98
	Ministry of Rice Mill Dev.			667.25	
	EXAMINATION DEVELOPMENT CENTER			11,623.36	75,724.51
	FADAMA III			0.00	637.69
	FISCAL RESPONSIBILITY			35,450.70	9,867.39
	GOVERNMENT PRINTING PRESS			1,638.01	438.54
	Ministry of Business Dev.			4,232.00	
	High Court of Justice			3,765.24	3,465,402.00
	HOSPITAL MANAGEMENT BOARD			0.00	3,263,034.92
	HOUSE OF ASSEMBLY SERVICE COMMISSION			0.00	300,955.21
	Ministry of Market Dev.			0.00	

**EBONYI STATE GOVERNMENT
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LIASON OFFICE ABUJA		939,932.60	4,469,040.49
LIASON OFFICE LAGOS		184.67	1,776.77
LIBRARY BOARD		10,492.18	349.05
LOCAL GOVERNMENT SERVICE COMMISSION		992.55	10,913.04
MIN. OF AGRICULTURE & NATURAL RESOURCES		20,620,215.65	2,835,374.87
MINISTRY OF COMMERCE & INDUSTRY		482.02	148.56
Ministry of Human Capital Development and Monitoring		1,345.51	
MINISTRY OF EDUCATION		278,778.82	4,402.48
MINISTRY OF ENVIRONMENT EBS		2,489,925.22	12,054.00
MINISTRY OF FINANCE & ECO.,DEV.		2,571,404.02	4,689.33
MINISTRY OF FINANCE INCORPORATED		109.15	24,272,847.09
MINISTRY OF GRANTS AND DONOR AGENCIES		1,413,731.78	
MINISTRY OF HEALTH		179,545,009.33	1,546.83
MINISTRY OF HOUSING & URBAN		487,325,284.56	245,178,681.88
MINISTRY OF INFORMATION		817.48	16,176.95
MINISTRY OF INFRASTRUCTURE		797,386,867.35	4,705.91
Ministry of Internal Security		15,561.06	37,098.50
MINISTRY OF JUSTICE		4,009,711.34	
MINISTRY OF LANDS & SURVEY		171,928,429.38	54,626,249.71
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS		3,819.96	4,369.58
MINISTRY OF POWER AND ENERGY		47,445,494.47	108,119,473.91
Ministry of Project Monitoring & Evaluation		87,246,188.55	
MINISTRY OF SOLID MINERAL		22,943.22	38,404.03
Ministry of Special Projects		26,729,947.46	14,054,770.81
MINISTRY OF WATER RESOURCES		6,597,050.01	25,072,914.61
MINISTRY OF WOMEN AFFAIRS		719,983.32	4,456.88
MINISTRY OF WORKS & TRANSPORT		124,132,482.13	12,938,510.89
MINISTRY OF YOUTH AND SPORTS		31,080,746.20	11,912.50
NEWSPAPERS & PUBLISHING CO		0.00	49,285.39
OFFICE OF THE ACCOUNTANT GENERAL		3,851,118,448.04	4,750,185,100.09
OFFICE OF THE EXECUTIVE GOVERNOR		202,688,540.14	14,787,834.51
OFFICE OF THE HEAD OF SERVICE		133,564.99	521,463.07
Office SSA on Relig/Welf. Matt.		0.00	2,874,684.64
Primary Health Care Dev. Agency		0.00	112,321.14
SDG		3,530.99	0.00
SCHOLARSHIP BOARD		8,593.32	0.00
SCHOOL OF HEALTH EZZAMGBO		885,306.86	244,632.65
SECONDARY EDUCATION BOARD		62,345.45	8,442.76
Office of the Secretary to the State Govt.		254,853,843.51	60,042,611.71
State Council on Public Procurement		101,668.11	2,839.13
SUBEB		2,200,968,014.75	1,014,786,473.55
Office of the Surveyor General		901.18	151,107.18

**EBONYI STATE GOVERNMENT
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	WOMEN DEVELOPEMENT CENTRE		16,731.16	77,158.61
	TOTAL CASH HELD BY MDAs		9,113,127,443.05	7,271,513,633.75
	SUB-TREASURY OHAOZARA		0.00	0.00
	SUB-TREASURY OWUTU EDDA		0.00	0.00
	SUB-TREASURY ONICHA		0.00	0.00
	SUB-TREASURY ISHIELU		0.00	0.00
	SUB-TREASURY AFIKPO		0.00	0.00
	SUB-TREASURY ABAKALIKI		4,300,039.82	140,579,241.57
	ISHIAGU SUB-TREASURY		0.00	0.00
	SUB-TREASURY ONUKE		0.00	0.00
	SUB-TREASURY OBIOZARA		0.00	0.00
	SUB-TREASURY IKWO		0.00	0.00
	Sub Total Cash Held by Treasuries		4,300,039.82	140,579,241.57
	Total - Banks and Treasuries		9,117,427,482.87	7,412,092,875.32
	Fixed Deposits			
	UBA Plc		0.00	16,637,170,556.82
	Sub Total - Fixed Deposits		0.00	16,637,170,556.82
	Grand Total Cash and Cash Equivalents		9,117,427,482.87	24,049,263,432.14
18	Receivables			
	Statutory Allocations		2,267,062,450.14	3,247,225,445.20
	Value Added Tax		1,685,536,884.93	1,073,504,280.49
	Exchange rate gain		21,301,704.75	6,619,433.11
	Forex Equalization		37,827,379.45	0.00
	Interest on Fixed Deposits		0.00	310,490,337.42
	Total		4,011,728,419.27	4,637,839,496.22
19	Short Term Loans Granted			
	Housing Loan			
	High Court of Justice		100,000,000.00	0.00
	Ebonyi State House of Assembly		100,000,000.00	0.00
	Office of the Secretary to the State Govt		200,000,000.00	0.00
	Sub Total Housing Loan		400,000,000.00	0.00
	Agric Loan - 13 Local Govt Areas		0.00	871,825,000.00
	Sub Total Agric Loan		0.00	871,825,000.00

**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Grand Total			400,000,000.00	871,825,000.00								
20	Long Term Loans Granted												
	Opening Balance			2,506,217,637.82	2,796,000,000.00								
	Addition during the Year			0.00	0.00								
	Principal Received			(911,950,539.12)	(289,782,362.18)								
	Total			1,594,267,098.70	2,506,217,637.82								
21	Investments												
	FBN HOLDING PLC			1,938,000.00	3,009,000.00								
	FIDELITY BANK PLC			4,377,800.07	3,287,359.50								
	STERLING BANK			5,242,146.00	5,215,935.27								
	FCMB			3.29	0.00								
	ZENITH BANK PLC			82,100,000.00	123,108,750.00								
	ACCESS BANK			34,975,722.08	38,017,090.00								
	LAFARGE AFRICA PLC			73,192,920.00	10,128,232.80								
	GTB			3,475,500.00	3,118,500.00								
	OANDO PLC			202,435.04	34,114.50								
	WAPIC PLC			438,078.24	0.00								
	FORTE OIL PLC			5,960,916.00	7,962,552.00								
	Total			211,903,520.72	193,881,534.07								
22	Property, Plants and Equipments												
	Descriptions		Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Constructions	IT Equipments	Total	
			320101	320102	320103	320104	320105	320106	320107		320108		
			N	N	N	N	N	N	N	N	N	N	
	COST:												
	BALANCE B/FORWARD		56,202,855,027.28	16,234,919,672.04	113,426,121,405.77	10,747,867,024.73	1,860,008,461.15	6,184,081,611.15	2,476,312,384.69	49,932,246,835.07	514,024,945.98	257,578,437,367.86	
	RECLASSIFICATION DURING THE YEAR		10,434,253,051.67	0.00	14,875,375,859.43	0.00	0.00	0.00	0.00	(25,309,628,911.10)	0.00	0.00	
	ADDITIONS DURING THE YEAR	36	33,335,980,589.88	284,716,467.57	17,450,819,689.72	2,486,476,367.09	448,047,894.93	1,941,618,480.00	4,907,320,447.91	15,605,333,380.84	84,256,240.00	76,544,569,557.95	
	DISPOSAL DURING THE YEAR		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	BALANCE C/FORWARD		99,973,088,668.83	16,519,636,139.61	145,752,316,954.92	13,234,343,391.82	2,308,056,356.08	8,125,700,091.15	7,383,632,832.60	40,227,951,304.81	598,281,185.98	334,123,006,925.81	
	ACCUMULATED DEPRECIATION:												
	BALANCE B/FORWARD		6,019,911,845.39	3,401,291,930.60	20,915,629,991.90	4,680,706,840.29	937,197,497.98	2,606,564,609.00	1,421,396,419.88	0.00	351,958,421.71	40,334,657,556.76	
	ADDITIONS DURING THE YEAR		2,818,595,304.70	655,917,210.45	6,241,834,348.15	1,283,045,482.73	329,006,125.94	1,103,827,096.43	1,669,426,195.56	0.00	73,896,829.28	14,175,548,593.25	
	DISPOSAL DURING THE YEAR		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	BALANCE C/FORWARD		8,838,507,149.95	4,057,209,141.05	27,157,464,340.05	5,963,752,323.03	1,266,203,623.92	3,710,391,705.43	3,090,822,615.44	0.00	425,855,250.99	54,510,206,149.86	
	CARRYING AMOUNT:												
	AS AT 31/12/2020		91,134,581,518.89	12,462,426,998.56	118,594,852,614.87	7,270,591,068.79	1,041,852,732.16	4,415,308,385.72	4,292,810,217.16	40,227,951,304.81	172,425,934.99	279,612,800,775.94	
	AS AT 31/12/2019		50,182,943,181.89	12,833,627,741.44	92,510,491,413.87	6,067,160,184.44	922,810,963.17	3,577,517,002.15	1,054,915,964.81	49,932,246,835.07	162,066,524.27	217,243,779,811.10	

**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

26	Current Portion of Long Term Borrowings			
	Salary Bail out		0.00	17,654,453.18
	Excess Crude		0.00	249,307,758.82
	CACS (Commercial Agriculture CreditScheme)		1,216,151,449.12	1,135,006,537.19
	Budget Support		0.00	1,830,806,152.92
	Sub Total		1,216,151,449.12	3,232,774,902.12
	Foreign Loan			
	Ebonyi State -HIV/AIDS Programme-IDA		27,163,105.58	19,344,288.52
	Ebonyi State- Health System Development -IDA		21,015,970.22	14,966,587.32
	Ebonyi State-Community Based Urban Dev. Project -IDA		91,194,650.76	64,944,548.80
	Ebonyi State -Universal Basic Education-IDA		30,525,829.40	21,739,062.55
	Ebonyi State -Community Based Poverty Reduction-IDA		52,373,314.64	37,297,815.83
	Ebonyi State - Community and Social Dev. Project		24,313,362.57	17,314,835.34
	Ebonyi State Third National Fadama Dev. Project		34,714,659.21	24,722,150.48
	Ebonyi State Health System Dev. Project(Addtn Financing)		8,120,595.66	5,783,106.98
	Ebonyi State-Second HIV/AIDS Program Dev. Project		21,465,554.33	15,286,760.01
	Ebonyi State-Nigeria Erosion and Watershed Mgt Project		37,678,885.03	26,833,132.94
	Sub Total		348,565,927.40	248,232,288.78
	Grand Total Financial Liabilities		1,564,717,376.52	3,481,007,190.90
27	Pension and Gratuity (Non Current)			
	Pension			
	Gratuity		3,806,746,867.62	6,701,645,455.86
	Total		3,806,746,867.62	6,701,645,455.86
	This represents the arrears of Pension & Gratuity the EBSG is committed to pay after the next 12 months			
28	Long Term Debt			
	Internal Debt			
	Salary Bail out		3,651,438,261.00	3,660,907,232.48
	Excess Crude		9,050,317,542.84	8,868,331,856.71
	CACS (Commercial Agriculture CreditScheme)		4,361,047,590.01	5,017,390,497.93
	MICRO SMALL MEDIUM ENTERPRISE DEVLPT FUND		2,000,000,000.00	0.00
	Medical Equipment		2,000,000,000.00	0.00
	Contracts Retention Arrears		499,319,470.33	2,500,000,000.00
	Other Judgement Debt		83,327,926.91	185,062,990.50
	Budget Support		17,500,292,959.29	15,699,373,244.36

**EBONYI STATE GOVERNMENT
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	Sub Total			39,145,743,750.38	35,931,065,821.97
	External Debt				
	Ebonyi State -HIV/AIDS Programme-IDA			1,032,903,898.08	910,873,483.44
	Ebonyi State- Health System Development -IDA			1,028,316,184.57	901,099,768.72
	Ebonyi State-Community Based Urban Dev. Project -IDA			5,632,716,481.08	4,820,805,525.26
	Ebonyi State -Universal Basic Education-IDA			1,034,654,173.20	954,562,318.02
	Ebonyi State -Community Based Poverty Reduction-IDA			1,243,536,190.08	1,106,077,331.50
	Ebonyi State - Community and Social Dev. Project			1,626,800,870.44	1,421,123,887.98
	Ebonyi State Third National Fadama Dev. Project			2,048,919,903.22	1,786,115,401.60
	Ebonyi State Health System Dev. Project(Addtn Financing)			550,402,712.58	474,653,313.76
	Ebonyi State-Second HIV/AIDS Program Dev. Project			754,896,797.85	684,583,814.10
	Ebonyi State-Nigeria Erosion and Watershed Mgt Project			9,759,221,756.91	8,193,762,191.10
	Sub Total			24,712,368,968.01	21,253,657,035.48
	Grand Total Financial Liabilities			63,858,112,718.39	57,184,722,857.45
29	Net Assets/Equity				
	Accumulated Surplus Brought Forward			101,584,725,901.03	62,296,458,559.48
	Surplus During the Period			48,916,289,526.90	39,288,267,341.55
	Accumulated Surplus Carried Forward			150,501,015,427.93	101,584,725,901.03
	Reserves Brought Forward			79,602,692,084.28	79,573,986,440.27
	Surplus/Deficit During the Period			(5,487,564,528.01)	28,705,644.01
	Reserves Carried Forward			74,115,127,556.27	79,602,692,084.28
	Total			224,616,142,984.20	181,187,417,985.31
		NCOA CODES	REF. NOTES	ACTUAL 2020	ACTUAL 2019
30	Statutory Allocations				
	Statutory Allocations from Federation Account		A	30,324,686,631.75	36,837,879,240.76
	Exchange Rate Gain		B	928,225,345.16	67,249,954.20
	Excess Crude		C	655,387,968.29	132,276,331.81
	Forex Equalization		D	383,915,739.83	268,256,553.94
	Excess Bank Charges Refund		E	339,128,555.93	104,696,189.63
	Paris Club Refund			0.00	5,708,050,001.65
	Goods and Valuable Consideration		F	185,001,705.41	0.00
	Non Oil Revenue		G	409,755,378.63	0.00
	FGN Intervention Fund		H	789,756,212.84	0.00
	Derivative			0.00	39,828,184.00

**EBONYI STATE GOVERNMENT
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	Federal Govt Recovery		0.00	11,062,854.95
	Augmented Fund Distribution		0.00	109,688,362.89
	Gross Allocation		0.00	47,715,710.26
	Solid Mineral Revenue		88,463,386.50	0.00
	NNPC Refund		0.00	0.00
	Share from LNG Federation account		0.00	0.00
	Total		34,104,320,924.34	43,326,703,384.09
	The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables			
31	Share of Value Added Tax			
	January		1,073,504,280.49	966,107,657.92
	February		973,520,361.53	960,898,283.96
	March		898,582,398.68	898,402,809.97
	April		1,173,752,960.67	877,461,127.17
	May		899,678,425.85	884,143,020.58
	June		997,473,136.09	988,675,568.27
	July		1,196,553,773.97	995,884,521.96
	August		1,265,114,506.70	893,117,512.55
	September		1,401,586,355.63	825,786,961.30
	October		1,332,351,717.88	857,756,282.86
	November		1,164,471,896.35	968,915,194.89
	December		1,440,345,214.80	874,557,294.80
	Total		13,816,935,028.64	10,991,706,236.23
	The difference between this and that transferred to the Statement of Financial Performance is caused by the relative Receivables			
32	Interest Received			
	Fixed Deposit - Office of the Accountant-General		508,985,806.77	839,522,752.83
	Fixed Deposit - UBEB		0.00	222,684,990.75
	Interest - Interest on Long Term Loan Recovery		36,478,021.56	36,702,783.49
	Interest - Vehicle Loan Recovery		0.00	33,457,110.00
	Total		545,463,828.33	1,132,367,637.07
33	Interest Charges paid			
	Bank Overdraft		91,130,409.90	0.00
	Excess Crude Loan		202,593,714.06	830,740,328.06
	Salary Bail out Loan		82,565,225.59	53,390,447.69
	Budget Support Facility		427,815,100.22	0.00
	CACS (Commercial Agriculture CreditScheme)		571,839,796.66	445,863,699.12
	Foreign Loan		185,664,067.63	248,232,288.78
	Total		1,561,608,314.06	1,578,226,763.65

**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

34	Short Term Loans Granted				
	Housing Loan Granted to the State Govt Officials		A	400,000,000.00	
	Agric Loan - 13 Local Govt Areas			0.00	871,825,000.00
	Total			400,000,000.00	871,825,000.00
35	Proceeds from Long Term Loan Recovery				
	Civil Servant Agric Loans			142,779,628.63	93,219,862.18
	Civil Servants Loans			769,170,910.48	196,562,500.00
	Ebonyi State Fertilizer Company Ltd			0.00	0.00
	Total			911,950,539.12	289,782,362.18
36	PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT				
36.1	Property, Plants and Equipments by Function				
	Land and Building		A	33,335,980,589.88	7,072,343,545.25
	Infrastructure - Water		B	284,716,467.57	349,244,160.79
	Infrastructure - Others		C	17,450,819,689.72	5,607,006,408.06
	Plants and Machinery		D	2,486,476,367.09	1,787,004,232.36
	Furniture and Fittings		E	448,047,894.93	236,410,054.79
	Motor Vehicles		F	1,941,618,480.00	1,593,694,385.50
	Office & Other Equipment		G	4,907,320,447.91	539,752,639.03
	Under Construction		H	15,605,333,380.84	21,850,818,178.49
	IT Equipment		I	84,256,240.00	10,037,400.00
	Total			76,544,569,557.95	39,046,311,004.27

**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

36.2	Property, Plants and Equipments by Sector				
	Administrative	01		12,098,476,950.63	5,074,926,350.37
	Economic	02		37,029,600,303.87	23,906,759,413.00
	Law and Justice	03		135,335,563.08	117,965,563.10
	Regional	04		0.00	117,026,130.00
	Social	05		26,694,509,012.09	6,537,687,773.35
	Contingency Fund			586,647,728.28	3,291,945,774.45
	Total			76,544,569,557.95	39,046,311,004.27
37	Acquisition of Intangible Assets				
	Computer Software				
	Ebonyi State Council of Public Procurement			6,000,000.00	
	Ministry of Human Capital			2,550,000.00	
	Office of the Accountant General			15,101,750.00	
	Ebonyi State School of Nursing				650,000.00
	Sub Total			23,651,750.00	650,000.00
	Broadcasting Right				
	Ebonyi Broadcasting Corporation			1,600,000.00	
	Sub Total			1,600,000.00	0.00
	Patents				
	Ministry of Solid Minerals				17,850,000.00
	Sub Total			0.00	17,850,000.00
	Total			25,251,750.00	18,500,000.00
	All the Intangible Assets are estimated to have 5 years useful life				
38	Acquisition of Biological Assets				
	Floriculture				
	Ministry of Environment			1,835,703.00	2,808,000.00
	Ministry of Agriculture				3,944,000.00
	Total			1,835,703.00	6,752,000.00
	The Biological Assets are expected to generate Economic benefit over 5 years.				
39	Proceeds from Domestic Loans & Other Borrowings				
	CACS (Commercial Agriculture Credit Scheme)			0.00	3,000,000,000.00
	Small and Medium Enterprise Loan			2,000,000,000.00	0.00
	Bank Overdraft (UBA)			10,316,771,697.84	0.00
	Medical Equipments			2,000,000,000.00	0.00
	Internal Loan (UBA for Staff Salary)			0.00	0.00
	Loan from UBA for Market Construction			0.00	0.00
	IDB and AfDB Loan			0.00	0.00
	Total			14,316,771,697.84	3,000,000,000.00

**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

40	Repayment of Internal Loans			
	Bank Overdraft (UBA)		10,316,771,697.84	0.00
	Excess Crude Loan		67,324,072.69	248,930,819.12
	Salary Bail out Loan		27,123,424.66	16,140,374.71
	CACS (Commercial Agriculture CreditScheme)		1,197,844,793.65	1,470,933,594.70
	Budget Support		29,886,438.01	926,207,755.72
	Total		11,638,950,426.85	2,413,281,725.13
41	Repayment of External Loans			
	External Loan		528,428,500.17	248,232,288.78
	Total		528,428,500.17	248,232,288.78
42	Prior Year Adjustment			
	Excess Crude Facility	A	0.00	1,608,187,300.37
	Judgement Debt	B	0.00	185,052,990.50
	Pension and Gratuity Liability	C	0.00	1,857,359,235.05
	Total Financial Effect		0.00	3,650,599,525.92
43	Capital Expenditures			
43.1	Capital Expenditures By Function			
	Land and Building	36A	33,335,980,589.88	7,072,343,545.25
	Infrastructure - Water	36B	284,716,467.57	349,244,160.79
	Infrastructure - Others	36C	17,450,819,689.72	5,607,006,408.06
	Plants and Machinery	36D	2,486,476,367.09	1,787,004,232.36
	Furniture and Fittings	36E	448,047,894.93	236,410,054.79
	Motor Vehicles	36F	1,941,618,480.00	1,593,694,385.50
	Office & Other Equipment	36G	4,907,320,447.91	539,752,639.03
	Under Construction	36H	15,605,333,380.84	21,850,818,178.49
	IT Equipment	36I	84,256,240.00	10,037,400.00
	Shory Term Loan Granted	33A	400,000,000.00	871,825,000.00
	Intangible Assets	37	25,251,750.00	18,500,000.00
	Biological Assets	38	1,835,703.00	6,752,000.00
	Total		76,971,657,010.95	39,943,388,004.27

**EBONYI STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	NCOA CODES	REF. NOTES	ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020	ACTUAL 2019
43.2								
Capital Expenditure By Sector								
Administrative	01	A	12,208,626,950.63	14,768,799,432.48	10,621,822,100.00	4,146,977,332.48	2,560,172,481.85	5,074,926,350.37
Economic	02	B	37,244,702,053.87	49,398,856,126.26	36,012,741,375.00	13,386,114,751.26	12,154,154,072.39	24,800,378,413.00
Law and Justice	03	C	235,335,563.08	964,935,573.08	850,600,000.00	114,335,573.08	729,600,010.00	117,965,563.10
Regional	04	D	0.00	239,700,000.00	239,700,000.00	0.00	239,700,000.00	117,026,130.00
Social	05	E	26,696,344,715.09	43,562,263,921.55	37,407,129,033.43	6,155,134,888.12	16,865,919,206.46	6,541,145,773.35
Contingency Fund		F	586,647,728.28	2,000,000,000.00	2,000,000,000.00	0.00	1,413,352,271.72	3,291,945,774.45
Total			76,971,657,010.95	110,934,555,053.37	87,131,992,508.43	23,802,562,544.94	33,962,898,042.42	39,943,388,004.27

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

		NCOA CODES							
1.0	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		2020			2019			
			A	B					
	MONTH		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
			N	N	N	N	N	N	
	JANUARY		2,417,896,996.55	494,222,202.54	2,912,119,199.09	2,362,967,656.19	422,627,496.50	2,785,595,152.69	
	FEBRUARY		2,080,202,332.77	491,559,145.91	2,571,761,478.68	2,224,479,762.05	420,599,996.84	2,645,079,758.89	
	MARCH		2,114,054,800.06	491,901,090.02	2,605,955,890.08	2,074,374,603.69	419,086,523.48	2,493,461,127.17	
	APRIL		1,546,104,593.78	486,164,219.25	2,032,268,813.03	2,626,625,548.36	241,192,826.40	2,867,818,374.76	
	MAY		2,082,860,399.18	209,671,206.47	2,292,531,605.65	2,897,145,748.05	312,729,480.17	3,209,875,228.22	
	JUNE		2,197,351,704.92	210,827,684.30	2,408,179,389.22	3,270,503,431.70	239,313,374.04	3,509,816,805.74	
	JULY		2,830,492,967.72	217,223,050.59	3,047,716,018.31	3,167,831,651.69	251,785,521.21	3,419,617,172.90	
	AUGUST		2,758,812,626.16	256,106,096.83	3,014,918,722.99	2,963,746,447.16	479,168,049.65	3,442,914,496.81	
	SEPTEMBER		1,699,505,031.21	228,652,457.19	1,928,157,488.40	2,944,858,971.15	405,568,589.95	3,350,427,561.10	
	OCTOBER		1,759,506,870.95	229,258,536.38	1,988,765,407.33	2,836,830,889.52	467,381,503.98	3,304,212,393.50	
	NOVEMBER		2,042,965,419.72	232,121,754.05	2,275,087,173.77	2,293,301,865.03	461,891,311.81	2,755,193,176.84	
	DECEMBER		2,034,244,143.74	232,818,306.40	2,267,062,450.14	2,780,413,810.71	466,811,634.49	3,247,225,445.20	
	TOTAL		25,563,997,886.76	3,780,525,749.93	29,344,523,636.69	32,443,080,385.30	4,588,156,308.52	37,031,236,693.82	
	SHARE OF STATUTORY ALLOCATION								
			C	D	E				
	MONTH		Statutory Alloc - Other Agencies	Share of Excess Crude oil A/c	Value Added Tax Allocation	Total	2020	Total	2019
			N	N	N	N	N	N	N
	JANUARY		92,227,905.28	0.00	973,520,361.53	1,065,748,266.81		1,049,627,504.19	
	FEBRUARY		196,683,820.71	0.00	898,582,398.68	1,095,266,219.39		928,472,674.26	
	MARCH		356,368,646.42	0.00	1,173,752,960.67	1,530,121,607.09		952,851,028.28	
	APRIL		246,649,660.21	655,387,968.29	899,678,425.85	1,801,716,054.35		888,553,263.58	
	MAY		157,895,179.74	0.00	997,473,136.09	1,155,368,315.83		6,143,022,465.35	
	JUNE		561,418,497.38	0.00	1,196,553,773.97	1,757,972,271.35		1,512,760,165.81	
	JULY		0.00	0.00	1,265,114,506.70	1,265,114,506.70		1,008,472,246.82	
	AUGUST		0.00	0.00	1,401,586,355.63	1,401,586,355.63		1,479,270,914.18	
	SEPTEMBER		895,419,986.15	0.00	1,332,351,717.88	2,227,771,704.03		863,042,855.18	
	OCTOBER		567,814,302.50	0.00	1,164,471,896.35	1,732,286,198.85		975,139,804.62	
	NOVEMBER		43,148,892.80	0.00	1,440,345,214.80	1,483,494,107.60		1,169,609,823.19	
	DECEMBER		59,129,084.20	0.00	1,685,536,884.93	1,744,665,969.13		1,080,123,713.60	
	TOTAL		3,176,755,975.39	655,387,968.29	14,428,967,633.08	18,261,111,576.76		18,050,946,459.06	
c	Statutory Alloc - Other Agencies								

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

			Exchange Rate Gain Alloc.	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦
	January		5,812,858.84		4,154,774.27	82,260,272.17				92,227,905.28
	February		4,194,566.07	83,356,475.16	6,391,346.24	102,741,433.24				196,683,820.71
	March		356,368,646.42							356,368,646.42
	April		151,112,608.70		7,073,665.01				88,463,386.50	246,649,660.21
	May		157,895,179.74							157,895,179.74
	June		246,222,052.28		315,196,445.10					561,418,497.38
	July		0.00							0.00
	August		0.00							0.00
	September		0.00	216,865,079.14			283,676,800.59	394,878,106.42		895,419,986.15
	October		0.00	40,545,292.73	6,312,325.31		126,078,578.04	394,878,106.42		567,814,302.50
	November		0.00	43,148,892.80						43,148,892.80
	December		21,301,704.75	37,827,379.45						59,129,084.20
	Total		942,907,616.80	421,743,119.28	339,128,555.93	185,001,705.41	409,755,378.63	789,756,212.84	88,463,386.50	3,176,755,975.39
			ACTUAL 2020	FINAL BUDGET 2020	ORIGINAL BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET 2020	ACTUAL 2019		
1.1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		₦	₦	₦	₦	₦	₦		
	Statutory Allocation	11010001	29,344,523,636.69	29,000,000,000.00	29,000,000,000.00	0.00	344,523,636.69	37,031,236,693.82		
	Exchange Rate Difference Gain	11010013	942,907,616.80	1,214,154,710.37	1,214,154,710.37	0.00	(271,247,093.57)	68,362,088.47		
	Excess Crude Allocation	11010003	655,387,968.29	300,000,000.00	300,000,000.00	0.00	355,387,968.29	94,183,654.47		
	Forex Equalization		421,743,119.28	0.00	0.00	0.00	421,743,119.28	268,256,553.94		
	Excess Bank Charges Refund		339,128,555.93	20,000,000.00	20,000,000.00	0.00	319,128,555.93	104,696,189.63		
	Paris Club Refund	11010009	0.00	0.00	0.00	0.00	0.00	6,208,050,001.65		
	Goods and Valuable Consideration		185,001,705.41	400,000,000.00	400,000,000.00	0.00	(214,998,294.59)	0.00		
	Non Oil Revenue		409,755,378.63	100,000,000.00	100,000,000.00	0.00	309,755,378.63	0.00		
	FGN International Fund		789,756,212.84	0.00	0.00	0.00	789,756,212.84	0.00		
	Derivative	11010011	0.00	0.00	0.00	0.00	0.00	39,828,184.00		
	Federal Govt Recovery		0.00	0.00	0.00	0.00	0.00	11,062,854.95		
	Augmented Fund Distribution	11010005	0.00	200,000,000.00	200,000,000.00	0.00	(200,000,000.00)	109,688,362.89		
	Gross Allocation		0.00	0.00	0.00	0.00	0.00	47,715,710.26		
	Solid Mineral Revenue		88,463,386.50	0.00	0.00	0.00	88,463,386.50	0.00		
	NNPC Refund	11010006	0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00		
	Share from LNG Federation account		0.00	3,000,000,000.00	3,000,000,000.00	0.00	(3,000,000,000.00)	0.00		
	Share of Value Added Tax Allocation		14,428,967,633.08	11,856,981,722.00	11,856,981,722.00	0.00	2,571,985,911.08	11,099,102,858.80		
	Total		47,605,635,213.45	46,191,136,432.37	46,191,136,432.37	0.00	1,414,498,781.08	55,082,183,152.88		
2.0	Tax Revenue	12010100								

**EBONYI STATE GOVERNMENT
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FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Board of Internal Revenue	0220008001	6,361,234,312.26	2,698,880,012.34	2,698,880,012.34	0.00	3,662,354,299.92	4,923,181,918.32
	Office of the Accountant-General	0220007001	0.00	0.00	0.00	0.00	0.00	335,220,866.04
	Total Tax Revenue		6,361,234,312.26	2,698,880,012.34	2,698,880,012.34	0.00	3,662,354,299.92	5,258,402,784.36
3.0	Non-Tax Revenue	12020000						
	Licences 3.1		282,805,828.52	300,000,000.00	300,000,000.00	0.00	(17,194,171.48)	224,974,622.11
	Fines 3.2		15,532,283.88	66,644,000.00	66,644,000.00	0.00	(51,111,716.12)	12,979,831.71
	Fees 3.3		4,695,594,365.26	11,440,559,430.91	11,440,559,430.91	0.00	(6,744,965,065.65)	3,539,963,076.09
	Sales 3.4		3,436,117,543.35	5,128,663,100.00	5,128,663,100.00	0.00	(1,692,545,556.65)	639,181,459.53
	Earnings 3.5		869,587,092.62	383,140,000.00	383,140,000.00	0.00	486,447,092.62	82,616,731.00
	Rent 3.6		235,982,128.59	2,329,934,400.00	2,329,934,400.00	0.00	(2,093,952,271.41)	17,112,780.00
	Total		9,535,619,242.21	19,648,940,930.91	19,648,940,930.91	0.00	(10,113,321,688.70)	4,516,828,500.44
3.1	LICENSE - GENERAL	12000200						
	Board of Internal Revenue	0220008001	282,805,828.52	300,000,000.00	300,000,000.00	0.00	(17,194,171.48)	224,974,622.11
	Total License		282,805,828.52	300,000,000.00	300,000,000.00	0.00	(17,194,171.48)	224,974,622.11
3.2	FINES - GENERAL	12020300						
	Abakaliki Capital Territory Development Board	045100100100	820,500.00	3,000,000.00	3,000,000.00	0.00	(2,179,500.00)	2,919,081.71
	Ebonyi State Road Maintenance Agency	023400400100	0.00	0.00	0.00	0.00	0.00	117,000.00
	MINISTRY OF ENVIRONMENT	053500100100	3,830,553.88	2,000,000.00	2,000,000.00	0.00	1,830,553.88	0.00
	Ministry of Power	026100100100	90,000.00	0.00	0.00	0.00	90,000.00	0.00
	Ministry of Solid Minerals	023305100100	5,356,400.00	20,000,000.00	20,000,000.00	0.00	(14,643,600.00)	9,550,200.00
	Attitudinal Change	01102100300	0.00	1,824,000.00	1,824,000.00	0.00	(1,824,000.00)	0.00
	Judicial High Court	032605100100	0.00	30,000,000.00	30,000,000.00	0.00	(30,000,000.00)	0.00
	Ebonyi State Environmental Protection Agency		0.00	3,800,000.00	3,800,000.00	0.00	(3,800,000.00)	0.00
	Ministry of Internal Security and Border Peace	011100400100	0.00	5,820,000.00	5,820,000.00	0.00	(5,820,000.00)	0.00
	Ministry of Works and Transport	023400100100	5,434,830.00	200,000.00	200,000.00	0.00	5,234,830.00	393,550.00
	Total Fines		15,532,283.88	66,644,000.00	66,644,000.00	0.00	(51,111,716.12)	12,979,831.71
3.3	FEES - GENERAL	12020400						
	Abakaliki Capital Territory Dev. Board	023400400100	299,392,107.82	433,120,000.00	433,120,000.00	0.00	(133,727,892.18)	112,929,823.50
	Agency for Mass Literacy	051705600100	0.00	50,000.00	50,000.00	0.00	(50,000.00)	0.00
	Board Internal Revenue	0220008001	0.00	1,600,000.00	1,600,000.00	0.00	(1,600,000.00)	0.00
	Customary Court of Appeal	032605200100	487,297.50	0.00	0.00	0.00	487,297.50	4,809,575.00
	DEPARTMENT OF PETROLEUM RESOURCES		8,473,455.00	0.00	0.00	0.00	8,473,455.00	0.00
	Ebonyi State College of Education	051701900100	26,690,100.00	1,465,725,004.20	1,465,725,004.20	0.00	(1,439,034,904.20)	39,884,930.00

**EBONYI STATE GOVERNMENT
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Ebonyi State Fertilizer and Chemical Company Limited	021511000200	0.00	80,000,000.00	80,000,000.00	0.00	(80,000,000.00)	0.00
Ebonyi State Hospitals Management Board	052100300100	3,411,250.00	7,660,000.00	7,660,000.00	0.00	(4,248,750.00)	0.00
Ebonyi State Independent Electoral Commission	014800100100	54,506,424.00	0.00	0.00	0.00	54,506,424.00	1,531,259.23
EBONYI STATE LIBRARY BOARD	051700800100	22,000.00	500,000.00	500,000.00	0.00	(478,000.00)	0.00
EBONYI STATE MAGISTRATES COURT	032605300100	505,720.00	0.00	0.00	0.00	505,720.00	0.00
Ebonyi State School of Health	052100100200	22,783,558.07	45,000,000.00	45,000,000.00	0.00	(22,216,441.93)	38,044,590.00
Ebonyi State School of Nursing	52100400100	25,523,491.75	20,624,000.00	20,624,000.00	0.00	4,899,491.75	31,143,500.00
Ebonyi State Transport Corporation (EBOTRANS)	022905300100	0.00	1,000.00	1,000.00	0.00	(1,000.00)	0.00
Ebonyi State Universal Basic Education Board	051700300100	0.00	6,000,000.00	6,000,000.00	0.00	(6,000,000.00)	0.00
Ebonyi State University	051702100100	2,154,207,295.02	7,210,814,485.49	7,210,814,485.49	0.00	(5,056,607,190.47)	2,009,349,639.86
Examination Development Centre	051700900100	60,738,926.30	5,036,000.00	5,036,000.00	0.00	55,702,926.30	0.00
Information and Communication Technology		141,585,000.00	60,000,000.00	60,000,000.00	0.00	81,585,000.00	11,520,000.00
Judicial High Court	032605100100	3,493,900.00	9,900,000.00	9,900,000.00	0.00	(6,406,100.00)	27,266,572.59
Liaison Office Lagos	011102100200	0.00	300,000.00	300,000.00	0.00	(300,000.00)	0.00
Liason office Abuja	011102100100	0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00
Ministry of Agriculture and Natural Resources	021500100100	21,005,293.02	31,400,000.00	31,400,000.00	0.00	(10,394,706.99)	7,658,982.00
Ministry of Commerce and Industry	022200100100	11,218,693.89	156,580,400.00	156,580,400.00	0.00	(145,361,706.11)	347,933,563.10
Ministry of Culture and Tourism	023600100100	470,000.00	4,950,000.00	4,950,000.00	0.00	(4,480,000.00)	4,575,010.00
Ministry of Education	051700100100	86,429,380.00	333,235,200.00	333,235,200.00	0.00	(246,805,820.00)	43,933,781.00
Ministry of Environment	053500100100	25,191,727.01	46,000,000.00	46,000,000.00	0.00	(20,808,272.99)	17,650,000.00
Ministry of Health	052100100100	22,928,142.25	1,365,000.00	1,365,000.00	0.00	21,563,142.25	8,587,840.00
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	026601000100	860,500.00	0.00	0.00	0.00	860,500.00	0.00
Ministry of Human Capital Development	011102000100	0.00	2,300,000.00	2,300,000.00	0.00	(2,300,000.00)	140,000.00
MINISTRY OF INFRASTRUCTURE	023400500100	8,000.00	0.00	0.00	0.00	8,000.00	0.00
Ministry of Justice	032600100100	1,931,830.00	918,400.00	918,400.00	0.00	1,013,430.00	8,677,541.00
Ministry of Lands and Survey	026000100100	94,899,535.34	54,369,941.22	54,369,941.22	0.00	40,529,594.12	32,846,217.19
Ministry of Local Govt. Chieftiancy Affairs	055100100100	0.00	4,300,000.00	4,300,000.00	0.00	(4,300,000.00)	402,000.00
MINISTRY OF MARKET DEVELOPMENT AND MONITORING		127,800.00	0.00	0.00	0.00	127,800.00	0.00
Ministry of Power	026100100100	12,776,041.09	2,200,000.00	2,200,000.00	0.00	10,576,041.09	7,001,634.00
MINISTRY OF RICE MILL DEVELOPMENT		2,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00
Ministry of Solid Minerals	023305100100	1,605,575,947.21	1,266,000,000.00	1,266,000,000.00	0.00	339,575,947.21	559,362,004.00
Ministry of Water Resources	026100100100	0.00	5,800,000.00	5,800,000.00	0.00	(5,800,000.00)	1,073,700.00
Ministry of Women Affairs and Social Dev.	051400100100	344,200.00	1,900,000.00	1,900,000.00	0.00	(1,555,800.00)	722,240.00
Ministry of Works and Transport	023400100100	2,389,950.00	173,200,000.00	173,200,000.00	0.00	(170,810,050.00)	82,716,900.00
Ministry of Youth Development and Sports	051300100100	0.00	100,000.00	100,000.00	0.00	(100,000.00)	0.00
Office of the Accountant-General	20007001	5,574,800.00	0.00	0.00	0.00	5,574,800.00	138,879,932.82
Office of the Auditor- General (State)	014000100100	18,000.00	100,000.00	100,000.00	0.00	(82,000.00)	30,000.00
Office of the Secretary to State Government	011101300100	0.00	60,000.00	60,000.00	0.00	(60,000.00)	0.00
Office of the Surveyor General	026000200100	0.00	7,300,000.00	7,300,000.00	0.00	(7,300,000.00)	1,291,440.80
PSU Project Support Unit (MDG's)	01118500100	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	0.00
Secondary Education Board	051705100100	24,000.00	50,000.00	50,000.00	0.00	(26,000.00)	0.00

**EBONYI STATE GOVERNMENT
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FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Supervised Agric Credit Loss Board		0.00	0.00	0.00	0.00	0.00	400.00
	Total Fees		4,695,594,365.26	11,440,559,430.91	11,440,559,430.91	0.00	(6,744,965,065.65)	3,539,963,076.09
3.4	SALES - GENERAL	12020600						
	Ebonyi State Independence Electoral Commission	014800100100	0.00	3,009,000.00	3,009,000.00	0.00	(3,009,000.00)	0.00
	Ebonyi State Broadcasting Cooperation (EBBC)	012300300100	0.00	4,000,000.00	4,000,000.00	0.00	(4,000,000.00)	0.00
	Ebonyi State College of Education Ikwo	051701900100	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Council for Art and Culture	023600400100	0.00	0.00	0.00	0.00	0.00	0.00
	Government Printing and Stationery Department	012301300100	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	0.00
	Ministry of Commerce and Industry	022200100100	3,421,699,867.16	5,110,000,000.00	5,110,000,000.00	0.00	(1,688,300,132.84)	639,181,459.53
	Ministry of Justice	032600100100	0.00	1,100,000.00	1,100,000.00	0.00	(1,100,000.00)	0.00
	Ministry of Lands and Survey	026000100100	336,800.00	3,600.00	3,600.00	0.00	333,200.00	0.00
	Ministry of Special Projects	023400400200	0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Head of Sevice	012500100100	0.00	50,000.00	50,000.00	0.00	(50,000.00)	0.00
	Office of the Secretary to State Government	011101300100	0.00	8,500,500.00	8,500,500.00	0.00	(8,500,500.00)	0.00
	Office of the Surveyor – General	026000200100	0.00	0.00	0.00	0.00	0.00	0.00
	STATE COUNCIL ON PUBLIC PROCUREMENT (SCPP)	011101000100	14,080,876.19	0.00	0.00	0.00	14,080,876.19	0.00
	Total Sales		3,436,117,543.35	5,128,663,100.00	5,128,663,100.00	0.00	(1,692,545,556.65)	639,181,459.53
3.5	EARNINGS GENERAL	12020700						
	ABAKALIKI CAPITAL TERRITORY BOARD	045100100100	68,831,554.37	0.00	0.00	0.00	68,831,554.37	0.00
	Department of Petroleum, Oil and Gas		0.00	0.00	0.00	0.00	0.00	25,054,700.00
	Ebonyi State Broadcasting Cooperation (EBBC)	012300300100	0.00	13,700,000.00	13,700,000.00	0.00	(13,700,000.00)	0.00
	Ebonyi State Council for Art and Culture	023600400100	0.00	0.00	0.00	0.00	0.00	0.00
	EBONYI STATE FERTILIZER PLANT LTD	021511000200	62,400.00	0.00	0.00	0.00	62,400.00	0.00
	Ebonyi State Sports Council	053900100100	0.00	2,100,000.00	2,100,000.00	0.00	(2,100,000.00)	448,350.00
	Ebonyi State Tourism Board	023605200100	0.00	150,000.00	150,000.00	0.00	(150,000.00)	0.00
	EBOTRANS	022905300100	2,500,000.00	0.00	0.00	0.00	2,500,000.00	0.00
	Information and Communication Technology		60,231,104.26	0.00	0.00	0.00	60,231,104.26	0.00
	INTERNAL REVENUE BOARD	0220008001	354,025,511.04	0.00	0.00	0.00	354,025,511.04	0.00
	Judicial High Court	032605100100	25,770,048.68	0.00	0.00	0.00	25,770,048.68	0.00
	Ministry of Agriculture and Natural Resources	021500100100	16,953,663.36	300,000,000.00	300,000,000.00	0.00	(283,046,336.64)	0.00
	MINISTRY OF COMMERCE AND INDUSTRY	022200100100	9,698,535.12	30,000,000.00	30,000,000.00	0.00	(20,301,464.88)	0.00
	MINISTRY OF CULTURE & TOURISM	023600100100	4,285,000.00	0.00	0.00	0.00	4,285,000.00	0.00
	MINISTRY OF EDUCATION	051700100100	106,045,950.00	0.00	0.00	0.00	106,045,950.00	0.00
	MINISTRY OF ENVIRONMENT	053500100100	5,758,698.08	0.00	0.00	0.00	5,758,698.08	0.00
	Ministry of Information and State Orientation	012300100100	0.00	2,600,000.00	2,600,000.00	0.00	(2,600,000.00)	0.00
	MINISTRY OF JUSTICE	032600100100	9,345.00	0.00	0.00	0.00	9,345.00	0.00
	MINISTRY OF LANDS AND SURVEY	026000100100	23,288,833.83	2,000,000.00	2,000,000.00	0.00	21,288,833.83	0.00
	Ministry of Local Govt. Chieftiancy Affairs	055100100100	7,552,762.40	0.00	0.00	0.00	7,552,762.40	32,300,000.00
	MINISTRY OF SOLID MINERAL	023305100100	54,034,294.93	0.00	0.00	0.00	54,034,294.93	0.00

**EBONYI STATE GOVERNMENT
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	Ministry of Water Resources	026100100100	0.00	0.00	0.00	0.00	0.00	320,000.00
	Ministry of Works and Transport	023400100100	130,310,191.54	31,370,000.00	31,370,000.00	0.00	98,940,191.54	24,085,151.00
	Ministry of Youth Development and Sports	051300100100	0.00	720,000.00	720,000.00	0.00	(720,000.00)	0.00
	Office of the Head of Sevice	012500100100	59,600.00	500,000.00	500,000.00	0.00	(440,400.00)	56,530.00
	Office of the Secretary to the State Government	011101300100	169,600.00	0.00	0.00	0.00	169,600.00	352,000.00
	Total Earnings		869,587,092.62	383,140,000.00	383,140,000.00	0.00	486,447,092.62	82,616,731.00
3.6	RENT - GENERAL	12020800						
	Ebonyi State Hotels Abakaliki	023605200300	0.00	0.00	0.00	0.00	0.00	113,000.00
	Ebonyi State Sports Council	053900100100	0.00	2,000,000.00	2,000,000.00	0.00	(2,000,000.00)	2,380,000.00
	Ebonyi State Tourism Board	023605200100	0.00	0.00	0.00	0.00	0.00	412,400.00
	Ministry of Commerce and Industry	022200100100	45,445,000.00	2,225,574,400.00	2,225,574,400.00	0.00	(2,180,129,400.00)	0.00
	Ministry of Culture and Tourism	023600100100	17,777,229.00	2,360,000.00	2,360,000.00	0.00	15,417,229.00	0.00
	Ministry of Lands and Survey	026000100100	171,793,899.59	100,000,000.00	100,000,000.00	0.00	71,793,899.59	13,671,880.00
	Ministry of Women Affairs and Social Dev.	051400100100	0.00	0.00	0.00	0.00	0.00	5,500.00
	MINISTRY OF YOUTH DEV. & SPORTS	051300100100	966,000.00	0.00	0.00	0.00	966,000.00	0.00
	Office of the Head of Sevice	012500100100	0.00	0.00	0.00	0.00	0.00	530,000.00
	Total Rent		235,982,128.59	2,329,934,400.00	2,329,934,400.00	0.00	(2,093,952,271.41)	17,112,780.00
	Grand Total Non-Tax Revenue		9,535,619,242.21	19,648,940,930.91	19,648,940,930.91	0.00	(10,113,321,688.70)	4,516,828,500.44
4.0	Investment Income - General	12021100						
	Dividend - Ministry of Finance and Eco. Dev.	022000100100	35,352,394.28	0.00	0.00	0.00	35,352,394.28	297,750.00
	Dividend - Ebonyi Invest. & Property Co. Ltd	022001200100	21,916,119.06	7,500,000.00	7,500,000.00	0.00	14,416,119.06	17,035,049.60
	Total Investment Income		57,268,513.34	7,500,000.00	7,500,000.00	0.00	49,768,513.34	17,332,799.60
5.0	Interest Earned - General	12021200						
	Fixed Deposit - Office of the Accountant-General	20007001	508,985,806.77	608,985,806.77	608,985,806.77	0.00	(100,000,000.00)	1,100,698,021.76
	Fixed Deposit - UBEB	051700300100	0.00	0.00	0.00	0.00	0.00	222,684,990.75
	Vehicle Loan Recovery - Office of the Accountant-General	20007001						33,457,110.00
	Long Term Loan Rec - Office of the Accountant-General	022000700100	35,479,021.56	42,000,000.00	42,000,000.00	0.00	(6,520,978.44)	36,702,783.49
	Total- Interest Earned		544,464,828.33	650,985,806.77	650,985,806.77	0.00	(106,520,978.44)	1,393,542,906.00
6.0	Other Revenues	12021300		0.00		0.00		
6.1	REIMBURSEMENT - GENERAL	12021300						
	Office of the Accountant-General	20007001	191,667,437.30	150,000,000.00	150,000,000.00	0.00	41,667,437.30	46,745,917.62
	Office of the SSA to Gov. on Finance		0.00	0.00	0.00	0.00	0.00	1,546,649.42
	Total Reimbursement		191,667,437.30	150,000,000.00	150,000,000.00	0.00	41,667,437.30	48,292,567.04
6.2	Other Independent Revenue							

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FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	ABAKALIKI CAPITAL TERRITORY BOARD	045100100100	29,259,045.76	0.00	0.00	0.00	29,259,045.76	0.00
	Ebonyi State Health Insurance Scheme	052110300300	0.00	0.00	0.00	0.00	0.00	0.00
	INTERNAL REVENUE BOARD	0220008001	19,892,709.43	0.00	0.00	0.00	19,892,709.43	0.00
	JUDICIAL HIGH COURT	032605100100	4,315,273.08	0.00	0.00	0.00	4,315,273.08	0.00
	MINISTRY OF AGRIC	021500100100	21,214,481.08	0.00	0.00	0.00	21,214,481.08	0.00
	MINISTRY OF COMMERCE AND INDUSTRY	022200100100	1,110,000.00	0.00	0.00	0.00	1,110,000.00	0.00
	MINISTRY OF EDUCATION	051700100100	1,210,603.31	0.00	0.00	0.00	1,210,603.31	0.00
	MINISTRY OF JUSTICE	032600100100	9,267,725.95	0.00	0.00	0.00	9,267,725.95	0.00
	MINISTRY OF LANDS AND SURVEY	026000100100	6,919,913.77	0.00	0.00	0.00	6,919,913.77	0.00
	MINISTRY OF SOLID MINERAL	023305100100	114,889,184.93	0.00	0.00	0.00	114,889,184.93	0.00
	MINISTRY OF WORKS AND TRANSPORT	023400100100	2,393,736.00	0.00	0.00	0.00	2,393,736.00	0.00
	Office of the Accountant General 6a	0220007001	4,403,326,925.16	12,422,346,930.54	12,422,346,930.54	0.00	(8,019,020,005.38)	0.00
	OFFICE OF THE HEAD OF SERVICE	012500100100	463,450.00	0.00	0.00	0.00	463,450.00	0.00
	Total		4,614,263,048.46	12,422,346,930.54	12,422,346,930.54	0.00	(7,808,083,882.08)	0.00
	Grand Total Other Revenue		4,805,930,485.76	12,572,346,930.54	12,572,346,930.54	0.00	(7,766,416,444.78)	48,292,567.04
6a	Office of the Accountant General							
	March		2,079,595,550.73	6,971,194,123.29	6,971,194,123.29	0.00	(4,891,598,572.56)	0.00
	April		244,135,823.70	2,500,000,000.00	2,500,000,000.00	0.00	(2,255,864,176.30)	0.00
	July		2,079,595,550.73	2,951,152,807.25	2,951,152,807.25	0.00	(871,557,256.52)	0.00
	Total		4,403,326,925.16	12,422,346,930.54	12,422,346,930.54	0.00	(8,019,020,005.38)	0.00
7.0	Aid and Grants							
	TETFUND 7.1		0.00	3,000,000,000.00	3,000,000,000.00	0.00	(3,000,000,000.00)	1,008,521,280.00
	SFTAS 7.2		6,954,000,000.00	6,300,000,000.00	6,300,000,000.00	0.00	654,000,000.00	0.00
	Federal Govt of Nig. Covid 19 Grant		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
	UBEC Fund		7,700,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00	6,200,000,000.00	0.00
	Save One Million Lives (External Grants)		0.00	100,000,000.00	100,000,000.00	0.00	(100,000,000.00)	0.00
	Others Covid 19 Grants		456,913,474.08	500,000,000.00	500,000,000.00	0.00	(43,086,525.92)	0.00
	Total		16,110,913,474.08	12,400,000,000.00	12,400,000,000.00	0.00	3,710,913,474.08	1,008,521,280.00
7.1	TETFUND Grant							
	Ebonyi State University		0.00	3,000,000,000.00	3,000,000,000.00	0.00	(3,000,000,000.00)	559,741,900.00
	Ebonyi State College of Education		0.00	0.00	0.00	0.00	0.00	448,779,380.00
	Total		0.00	3,000,000,000.00	3,000,000,000.00	0.00	(3,000,000,000.00)	1,008,521,280.00
7.2	SFTAS Grant							
	November		1,900,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	900,000,000.00	0.00
	December		5,054,000,000.00	5,300,000,000.00	5,300,000,000.00	0.00	(246,000,000.00)	0.00
	Total		6,954,000,000.00	6,300,000,000.00	6,300,000,000.00	0.00	654,000,000.00	0.00

**EBONYI STATE GOVERNMENT
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FOR THE YEAR ENDED 31ST DECEMBER, 2020**

8.0	Transfer from other Government Entities							
	Federal Government 8.1		0.00	0.00	0.00	0.00	0.00	7,930,483,019.19
	Local Government 8.2		3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	1,374,250,000.00
	Total - Transfer from other Government Entities		3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	9,304,733,019.19
8.1	Federal Government							
	February		0.00	0.00	0.00	0.00	0.00	2,979,248,429.12
	August		0.00	0.00	0.00	0.00	0.00	4,951,234,590.07
	Total		0.00	0.00	0.00	0.00	0.00	7,930,483,019.19
8.2	Local Government							
	Neighbourhood Watch Security		0.00	0.00	0.00	0.00	0.00	38,750,000.00
	Local Govt Contribution for Capital Projects		2,805,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00	1,305,000,000.00	1,300,000,000.00
	Agric Subsidy		390,000,000.00	0.00	0.00	0.00	390,000,000.00	0.00
	Police Reform		0.00	419,421,181.59	419,421,181.59	0.00	(419,421,181.59)	35,500,000.00
	Total		3,195,000,000.00	1,919,421,181.59	1,919,421,181.59	0.00	1,275,578,818.41	1,374,250,000.00
9.0	Salaries and Wages by Sector and Administrative Classification							
9.1	Personnel Cost Transfer to Statement of Cash Flow							
A	ADMINISTRATION SECTOR	01						
	Department Economic Affairs	011101600100	8,003,287.49	11,347,397.30	7,700,000.00	3,647,397.30	3,344,109.81	6,459,353.67
	Department of Admin. & General Services	011118400100	8,791,527.15	9,089,061.35	9,056,000.00	33,061.35	297,534.20	7,241,028.58
	Department of Attitudinal Change	01102100300	0.00	0.00	0.00	0.00	0.00	0.00
	Department of Executive Council Matters	011101500100	4,488,358.00	4,623,774.00	4,600,000.00	23,774.00	135,416.00	3,896,721.86
	Department of General Services	011101700100	38,498,433.96	34,994,696.00	34,600,000.00	394,696.00	(3,503,737.96)	26,560,726.11
	Department of Information and Comm. Technology	012300200100	0.00	0.00	0.00	0.00	0.00	0.00
	Department of Political Affairs	011101400100	3,053,224.00	3,076,880.00	2,900,000.00	176,880.00	23,656.00	3,997,309.81
	Department of Religion and Welfare Matters	01400100200	0.00	0.00	0.00	0.00	0.00	0.00
	Office of the Deputy Governor's Office	011100100200	39,909,032.32	40,570,166.75	40,100,000.00	470,166.75	661,134.43	37,169,282.72
	Ebonyi Business Environment Agency	01102100400	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi State Broadcasting Cooperation (EBBC)	012300300100	145,291,286.59	155,270,920.65	143,574,000.00	11,696,920.65	9,979,634.06	147,477,027.29
	Ebonyi State House of Assembly	011200300100	370,775,636.56	373,726,682.04	370,000,000.00	3,726,682.04	2,951,045.48	570,514,588.41
	Ebonyi State House of Assembly Service Commission	011200400100	188,279,299.00	237,160,390.22	185,037,000.00	52,123,390.22	48,881,091.22	123,571,581.64
	Ebonyi State Independent Electoral Commission	014800100100	84,016,149.00	85,006,457.65	84,218,000.00	788,457.65	990,308.65	72,900,006.32
	Ebonyi State Newspaper and Publishing Corporation	012305500100	33,911,835.79	35,237,265.60	35,237,265.60	0.00	1,325,429.81	15,861,271.91
	Establishment, Pension & Management Service	011104500100	10,767,740.02	14,236,000.00	14,236,000.00	0.00	3,468,259.98	7,117,309.22
	Government Printing Press and Stationery	012301300100	9,446,642.73	9,556,184.98	7,766,000.00	1,790,184.98	109,542.25	8,498,947.84
	Liaison Office - Aba/Port Harcourt	011102100200	0.00	0.00	0.00	0.00	0.00	0.00

**EBONYI STATE GOVERNMENT
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FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Liaison Office - Abuja	011102100200	17,989,036.85	19,715,000.00	19,715,000.00	0.00	1,725,963.15	13,816,291.97
Liaison Office - Enugu/Anmbara	011102100100	0.00	0.00	0.00	0.00	0.00	0.00
Liaison Office - Lagos	011102100100	9,421,226.43	9,750,937.00	9,060,000.00	690,937.00	329,710.57	7,581,448.32
Local Government Service Commission	014700100200	28,303,864.66	30,000,000.00	30,000,000.00	0.00	1,696,135.34	23,210,166.52
Ministry of Econ.Empowerment & Job Creation	011102000100	0.00	0.00	0.00	0.00	0.00	0.00
Ministry of Grantand Donor Agency	011100700100	17,118,394.86	16,704,254.63	15,865,500.00	838,754.63	(414,140.23)	5,819,866.44
Ministry of Human Capital Development and Monitoring	011102000100	23,377,861.97	23,676,120.52	20,660,000.00	3,016,120.52	298,258.55	13,324,123.24
Ministry of Information and State Orientation	012300100100	43,336,782.68	43,948,033.48	43,315,000.00	633,033.48	611,250.80	33,864,516.57
Ministry of Internal Security and Border Peace	011100400100	23,083,018.76	23,398,170.74	17,200,000.00	6,198,170.74	315,151.98	12,978,308.66
Off. Of Snr. Speical Asst. to the Governor on Internal Sec.	011100300100	0.00	0.00	0.00	0.00	0.00	0.00
Office of the Auditor General - Local Government	014000100200	67,869,938.41	70,499,000.00	70,499,000.00	0.00	2,629,061.59	67,986,308.09
Office of Auditor General - State	014000100100	114,457,520.33	131,809,370.30	116,218,250.00	15,591,120.30	17,351,849.97	109,420,848.38
Office of the Executive Governor	011100100100	641,770,745.83	665,795,810.36	641,770,745.83	24,025,064.53	24,025,064.53	587,357,559.30
Office of the Head of	012500100100	14,167,396.18	15,038,828.87	14,582,000.00	456,828.87	871,432.69	17,642,205.12
Office of the Secretary to the State Government	011101300100	49,925,014.93	48,759,293.47	47,091,000.00	1,668,293.47	(1,165,721.46)	43,203,018.79
Public Service Manpower Development	011103400100	17,427,903.15	25,676,000.00	25,676,000.00	0.00	8,248,096.85	11,038,217.55
SA on Small and Medium Scale Enterprise	011102000200	0.00	0.00	0.00	0.00	0.00	0.00
State Civil Service Commission	014700100100	36,157,733.03	36,947,428.75	35,646,970.00	1,300,458.75	789,695.72	35,800,597.30
State Council on Public Procurement	011101000100	0.00	0.00	0.00	0.00	0.00	0.00
State Emergency Management Agency (SEMA)	011100800100	18,806,661.21	19,728,902.00	18,700,000.00	1,028,902.00	922,240.79	11,949,990.69
Sustainable Development Goal	01118500100	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
Women Development Centre	011102100300	27,192,813.86	27,797,121.90	27,416,865.96	380,255.94	604,308.04	19,608,305.01
TOTAL ADMINISTRATIVE SECTOR		2,095,638,365.75	2,224,140,148.56	2,093,440,597.39	130,699,551.17	128,501,782.81	2,045,866,927.33
B ECONOMIC SECTOR	02						
EBADEP	021510200100	83,340,161.36	84,504,032.74	84,150,500.00	353,532.74	1,163,871.38	77,820,555.94
Ebonyi Building Material Limited	022205600100	4,039,484.97	81,187,000.00	81,187,000.00	0.00	77,147,515.03	4,321,560.22
Ebonyi Hotels Abakaliki	023605200300	0.00	0.00	0.00	0.00	0.00	0.00
Ebonyi Hotels Afikpo	023605200200	0.00	0.00	0.00	0.00	0.00	0.00
EBONYI STATE AGRICULTURAL LAND DEV. AUTH. BOARD	021511000400	9,617,476.20	7,213,107.15	0.00	7,213,107.15	(2,404,369.05)	0.00
Ebonyi State Co-Ordinating Unit (EB-SOCU)	023800200100	0.00	12,120,000.00	12,120,000.00	0.00	12,120,000.00	0.00
Ebonyi State Council for Arts and Culture	023600400100	37,872,822.70	39,054,868.61	38,500,000.00	554,868.61	1,182,045.91	30,461,839.23
Ebonyi State Fertilizer and Chemical Company Limited	021511000200	58,812,677.33	69,841,222.00	61,121,000.00	8,720,222.00	11,028,544.67	55,294,528.83
Ebonyi State Housing Development Corporation	025301000100	6,218,409.36	6,218,409.36	5,022,000.00	1,196,409.36	0.00	15,211,971.83
Ebonyi State Investment and Property Company	022001200100	9,680,631.06	10,196,000.00	10,196,000.00	0.00	515,368.94	6,955,623.85
Ebonyi State Road Maintenance Agency (EBROMA)	023400400100	19,804,768.27	19,900,000.00	19,900,000.00	0.00	95,231.73	13,594,043.65
Ebonyi State Tourism Board	023605200100	0.00	0.00	0.00	0.00	0.00	4,855,317.88
Ebonyi Transport Service (EBORTRANS)	022905300100	0.00	45,234,754.66	38,225,706.00	7,009,048.66	45,234,754.66	0.00
Ebonyi Vocational Agric Training Insitute (E-Vati)	021511000300	0.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00
EBRUWASSA	023405400200	13,236,572.52	13,560,129.12	13,503,000.00	57,129.12	323,556.60	12,129,785.67
Fiscal Responsibility Commission	022001300100	29,209,799.13	37,599,659.00	37,300,000.00	299,659.00	8,389,859.87	33,237,538.68

**EBONYI STATE GOVERNMENT
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	Internal Revenue Board	022000800200	143,291,465.87	136,280,025.82	121,016,000.00	15,264,025.82	(7,011,440.05)	127,659,693.04
	Ministry of Project Monitoring and Evaluation	026500100100	14,868,686.44	14,944,325.29	13,575,000.00	1,369,325.29	75,638.85	8,708,996.91
	Ministry of Agriculture and Natural Resource	021500100100	270,961,084.66	271,118,031.87	251,571,000.00	19,547,031.87	156,947.21	237,124,630.93
	Ministry of Budget, Planning, Research and Monitoring	023800100100	22,202,095.76	37,400,000.00	37,400,000.00	0.00	15,197,904.24	36,458,174.23
	Ministry of Commerce and Industry	022200100100	42,078,178.08	44,000,000.00	44,000,000.00	0.00	1,921,821.92	41,195,956.26
	Ministry of Culture and Tourism	023600100100	35,307,992.99	40,381,078.78	39,800,000.00	581,078.78	5,073,085.79	26,987,892.68
	Ministry of Finance & Economic Development	022000100100	570,098,254.96	905,763,995.12	898,026,700.00	7,737,295.12	335,665,740.16	385,866,615.51
	Ministry of Housing and Urban Development	026600100100	33,841,723.50	34,621,514.39	33,900,000.00	721,514.39	779,790.89	22,999,389.79
	Ministry of Infrastructural Dev. for Concession	023400500100	13,471,923.70	14,217,310.80	13,530,000.00	687,310.80	745,387.10	5,043,694.45
	Ministry of Investment	022001300100	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
	Ministry of Lands & Survey	026000100100	39,627,538.33	46,268,241.85	45,683,570.70	584,671.15	6,640,703.52	26,198,696.97
	Ministry of Power and Energy	026100100100	88,421,069.46	88,889,019.83	82,100,000.00	6,789,019.83	467,950.37	62,567,243.91
	Ministry of Solid Mineral Production	023305100100	19,414,223.36	20,577,655.86	20,030,000.00	547,655.86	1,163,432.50	13,995,549.43
	Ministry of Special Project (MSP)	023400400200	16,048,091.47	17,685,894.37	15,690,000.00	1,995,894.37	1,637,802.90	6,209,364.48
	Ministry of Water Resources	026100100100	83,158,243.79	84,774,192.90	84,400,000.00	374,192.90	1,615,949.11	64,675,518.79
	Ministry of Works and Transport	023400100100	54,373,067.90	56,134,316.71	55,900,000.00	234,316.71	1,761,248.81	49,871,780.99
	Office of the Accountant General	022000700100	48,344,424.05	148,522,892.50	147,636,000.00	886,892.50	100,178,468.45	42,112,003.31
	Office of the Surveyor-General	026000200100	26,904,980.22	28,382,068.78	27,300,000.00	1,082,068.78	1,477,088.56	24,084,048.26
	Revenue Appeal Commission	022000800100	38,819,857.33	45,671,363.37	39,211,000.00	6,460,363.37	6,851,506.04	31,208,148.17
	TOTAL ECONOMIC SECTOR		1,833,065,704.77	2,485,261,110.88	2,394,994,476.70	90,266,634.18	652,195,406.11	1,466,850,163.89
C	LAW AND JUSTICE SECTOR	03						
	Customary Court of Appeal	032605200100	215,286,330.69	228,181,289.12	222,500,000.00	5,681,289.12	12,894,958.43	177,232,708.05
	EBONYI STATE LAW REVIEW AND REFORM COMMISSION	032605300100	1,560,000.00	0.00	0.00	0.00	(1,560,000.00)	1,320,000.00
	Judicial High Court	032605100100	364,856,622.70	365,709,128.20	360,800,000.00	4,909,128.20	852,505.50	317,630,199.98
	Judicial Service Commission	031801100100	36,042,081.96	36,670,788.05	36,662,000.00	8,788.05	628,706.09	29,909,121.62
	Ministry of Justice	032600100100	68,120,658.11	74,910,454.57	73,996,623.00	913,831.57	6,789,796.46	64,144,595.66
	TOTAL LAW AND JUSTICE SECTOR		685,865,693.46	705,471,659.94	693,958,623.00	11,513,036.94	19,605,966.48	590,236,625.31
D	REGIONAL SECTOR	04						
	Abakaliki Capital Territory Development Board	045100100100	55,337,958.58	58,563,603.00	58,500,000.00	63,603.00	3,225,644.42	37,972,341.99
	TOTAL REGIONAL SECTOR		55,337,958.58	58,563,603.00	58,500,000.00	63,603.00	3,225,644.42	37,972,341.99
E	SOCIAL SECTOR	05						
	Agency for Mass Literacy	051705600100	3,498,553.80	3,502,000.00	3,502,000.00	0.00	3,446.20	3,024,504.81
	Ebonyi State College of Education Ikwo	051701900100	600,000,000.00	600,520,000.00	600,520,000.00	0.00	520,000.00	22,091,130.00
	Ebonyi State Health Insurance Agency	052110300300	7,543,812.60	9,794,418.00	8,680,200.00	1,114,218.00	2,250,605.40	7,716,987.00
	Ebonyi State Hospital Management Board	052100300100	618,789,468.35	648,493,774.62	644,600,000.00	3,893,774.62	29,704,306.27	620,894,748.59
	Ebonyi State Library Board	051700800100	28,652,657.59	28,654,657.59	23,911,000.00	4,743,657.59	2,000.00	22,894,902.22
	Ebonyi State Sport Council	053900100100	20,383,673.27	20,600,000.00	20,600,000.00	0.00	216,326.73	17,713,897.09
	Ebonyi State University	051702100100	2,757,868,477.07	3,503,084,000.00	3,503,084,000.00	0.00	745,215,522.93	3,987,526,684.00

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	Ebonyi State Vocational College	051702000200	0.00	5,340,000.00	5,340,000.00	0.00	5,340,000.00	0.00
	Examination Development Centre	051700900100	2,914,870.15	2,938,000.00	2,938,000.00	0.00	23,129.85	3,826,021.87
	King David Gifted Children Academy	051703000100	0.00	105,150,000.00	105,150,000.00	0.00	105,150,000.00	0.00
	Local Government Staff Pension Board	055100200100	0.00	48,458,573.00	48,458,573.00	0.00	48,458,573.00	0.00
	Min. of Local Govt, Chieftaincy Matters & Rural Dev.	055100100100	38,279,255.08	40,030,000.00	40,030,000.00	0.00	1,750,744.92	31,603,479.54
	Ministry of Education	051700100100	68,195,248.79	72,817,219.22	72,600,000.00	217,219.22	4,621,970.43	58,652,833.01
	Ministry of Environment	053500100100	76,509,796.69	77,991,797.66	62,450,000.00	15,541,797.66	1,482,000.97	58,427,732.35
	Ministry of Health (Covid - 19)	052100100100	223,422,913.09	382,856,322.88	381,810,000.00	1,046,322.88	159,433,409.79	225,932,259.15
	Ministry of Women Affairs	051400100100	72,598,173.13	74,614,990.66	73,730,000.00	884,990.66	2,016,817.53	73,235,486.33
	Ministry of Youth Development and Sports	051300100100	32,073,408.35	33,067,224.59	32,850,000.00	217,224.59	993,816.24	23,908,645.67
	School of Health Tech.Ngbo	021001000200	94,505,736.16	101,044,763.00	95,380,000.00	5,664,763.00	6,539,026.84	93,850,369.70
	School of Nursing and Midwifery Uburu	052100500100	0.00	35,800,000.00	35,800,000.00	0.00	35,800,000.00	0.00
	Secondary Education Board	051705100100	2,757,426,137.64	4,388,699,000.00	4,388,699,000.00	0.00	1,631,272,862.36	2,369,052,423.90
	Senior Speical Assistant on Higher Educatoin	051703000100	0.00	0.00	0.00	0.00	0.00	0.00
	Senior Speical Assistant on Private Sch.	051703000200	0.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	0.00
	State Pension Mgt Board		0.00	0.00	0.00	0.00	0.00	1,320,000.00
	State Scholarship Board	051705600100	11,069,069.70	11,143,198.68	9,130,800.00	2,012,398.68	74,128.98	10,842,248.36
	SUBE Board	051700300100	171,323,691.05	180,306,087.06	173,598,123.29	6,707,963.77	8,982,396.01	152,675,868.05
	TOTAL SOCIAL SECTOR		7,585,054,942.51	10,378,506,026.96	10,336,461,696.29	42,044,330.67	2,793,451,084.45	7,785,190,221.64
	GRAND TOTAL - SALARIES AND WAGES		12,254,962,665.07	15,851,942,549.34	15,577,355,393.38	274,587,155.96	3,596,979,884.27	11,926,116,280.16
11.0	Overhead Costs			0.00		0.00		
11.1	Overhead Costs by Function							
A	Traveling and Transports - General							
	Admin. and General Service		50,000.00	45,000.00	45,000.00	0.00	(5,000.00)	0.00
	Agency for Mass Literacy			48,000.00	48,000.00		48,000.00	
	Board of Internal Revenue	20008001	6,560,830.00	5,133,000.00	5,133,000.00	0.00	(1,427,830.00)	2,171,910.00
	Customary Court of Appeal		4,263,000.00	3,160,000.00	3,160,000.00	0.00	(1,103,000.00)	3,640,000.00
	Department of Admin. & General Services			100,000.00	100,000.00		100,000.00	
	Department of Attitudinal Change			0.00	0.00		0.00	
	Department of Eco. Emp. & Poverty All.		0.00	0.00	0.00	0.00	0.00	0.00
	Department of Economic Affairs		50,000.00	45,000.00	45,000.00	0.00	(5,000.00)	0.00
	Department of Executive Council Matters (EXCO)		55,000.00	50,000.00	50,000.00	0.00	(5,000.00)	0.00
	Department of ICT			330,000.00	330,000.00		330,000.00	
	Department of Operation and Co-ordinating Unit			1,000,000.00	1,000,000.00		1,000,000.00	
	Department of Political Affairs		0.00	100,000.00	100,000.00	0.00	100,000.00	35,000.00
	Ebonyi Agric Devlpmnt Program (EBADEP)			800,000.00	800,000.00		800,000.00	
	Ebonyi Building Materal Limited			120,000.00	120,000.00		120,000.00	
	Ebonyi Business Environment Agency			0.00	0.00		0.00	

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Ebonyi Investment & Property Devlpmnt Co.			406,000.00	406,000.00		406,000.00	
Ebonyi State Broadcasting Coorpation (EBBC)			303,000.00	303,000.00		303,000.00	
Ebonyi State College of Education		2,403,870.00	5,559,480.00	5,559,480.00	0.00	3,155,610.00	3,056,680.00
Ebonyi State Council for Arts and Culture			80,000.00	80,000.00		80,000.00	
Ebonyi State Council on Public Procurement		21,000.00	36,000.00	36,000.00	0.00	15,000.00	18,000.00
Ebonyi State Emergency Management Agency			160,000.00	160,000.00		160,000.00	
Ebonyi State Fertilizer & Chemical Company		0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
Ebonyi State Health Insurance Agency			2,050,000.00	2,050,000.00		2,050,000.00	
Ebonyi State House of Assembly		33,210,000.00	50,100,000.00	50,100,000.00	0.00	16,890,000.00	45,365,000.00
Ebonyi State House of Assembly Service Commission		200,000.00	820,000.00	820,000.00	0.00	620,000.00	300,000.00
Ebonyi State Housing Devlpmnt Corporation			153,000.00	153,000.00		153,000.00	
Ebonyi State Independent Electoral Commission		360,000.00	171,000.00	171,000.00	0.00	(189,000.00)	310,000.00
Ebonyi State Library Board			20,000.00	20,000.00		20,000.00	
Ebonyi State Newspaper and Publising Corporation			400,000.00	400,000.00		400,000.00	
Ebonyi State Road Maintenance Agency (EBROMA)			112,000.00	112,000.00		112,000.00	
Ebonyi State Scholarship Board		30,000.00	404,800.00	404,800.00	0.00	374,800.00	10,000.00
Ebonyi State School of Health		1,401,000.00	300,000.00	300,000.00	0.00	(1,101,000.00)	17,612,094.00
Ebonyi State School of Nursing		2,085,000.00	2,010,000.00	2,010,000.00	0.00	(75,000.00)	50,000.00
Ebonyi State Transport Service			300,000.00	300,000.00		300,000.00	
Ebonyi State Universal Basic Education Board			500,000.00	500,000.00		500,000.00	
Ebonyi State University		904,391,950.00	6,500,000.00	6,500,000.00	0.00	(897,891,950.00)	6,338,381.95
Ebonyi State Vocational Agric. Training Institute			1,010,000.00	1,010,000.00		1,010,000.00	
Ebonyi State Vocational College			10,000.00	10,000.00		10,000.00	
EBRUWASSA			45,000.00	45,000.00		45,000.00	
Establishment, Pension & Managemnet Service			350,000.00	350,000.00		350,000.00	
Examination Development Centre			240,000.00	240,000.00		240,000.00	
Fiscal Responsibility Commission		0.00	200,000.00	200,000.00	0.00	200,000.00	1,453,000.00
Government Printing Press		0.00	176,000.00	176,000.00	0.00	176,000.00	0.00
High Court of Justice		5,678,000.00	5,980,000.00	5,980,000.00	0.00	302,000.00	14,294,200.00
Judicial Service Commission		0.00	36,000.00	36,000.00	0.00	36,000.00	530,000.00
King David Gifted Children Academy			10,000,000.00	10,000,000.00		10,000,000.00	
Liaison Office - Aba/Harcourt			0.00	0.00		0.00	
Liason office Abuja		170,000.00	94,400.00	94,400.00	0.00	(75,600.00)	132,000.00
Liason office Lagos		630,000.00	652,000.00	652,000.00	0.00	22,000.00	694,200.00
Local Government Service Commission			200,000.00	200,000.00		200,000.00	
Local Government Staff Pension Board			246,000.00	246,000.00		246,000.00	
Ministry of Investment			210,000.00	210,000.00		210,000.00	
Ministry of Agriculture and Natural Resources		715,000.00	375,000.00	375,000.00	0.00	(340,000.00)	1,070,000.00
Ministry of Budget & Planning		823,700.00	480,000.00	480,000.00	0.00	(343,700.00)	2,100,050.00
Ministry of Business Development		516,020.00	0.00	0.00	0.00	(516,020.00)	0.00
Ministry of Commerce and Industry		465,000.00	345,600.00	345,600.00	0.00	(119,400.00)	723,600.00

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Ministry of Culture and Tourism		230,000.00	260,000.00	260,000.00	0.00	30,000.00	58,500.00
	Ministry of Education		860,000.00	910,000.00	910,000.00	0.00	50,000.00	419,000.00
	Ministry of Enviroment		196,350.00	30,180.00	30,180.00	0.00	(166,170.00)	360,000.00
	Ministry of Finance and Economic Development		26,160,700.00	211,020,000.00	211,020,000.00	0.00	184,859,300.00	4,523,400.00
	Ministry of Grant and Donor Agencies			309,000.00	309,000.00		309,000.00	
	Ministry of Health		0.00	10,000.00	10,000.00	0.00	10,000.00	500,000.00
	Ministry of Housing & Urban Development		110,000.00	210,000.00	210,000.00	0.00	100,000.00	20,000.00
	Ministry of Human Capital		1,166,000.00	340,000.00	340,000.00	0.00	(826,000.00)	1,257,000.00
	Ministry of Information and State Orientation		299,500.00	260,000.00	260,000.00	0.00	(39,500.00)	984,250.00
	Ministry of Infrastructure		55,000.00	58,500.00	58,500.00	0.00	3,500.00	30,000.00
	Ministry of Internal Security		120,000.00	400,000.00	400,000.00	0.00	280,000.00	95,000.00
	Ministry of Justice		2,594,000.00	2,415,000.00	2,415,000.00	0.00	(179,000.00)	2,630,000.00
	Ministry of Land & Survey		267,000.00	328,000.00	328,000.00	0.00	61,000.00	989,000.00
	Ministry of Local Government and Chieftaincy Matters		0.00	303,000.00	303,000.00	0.00	303,000.00	265,000.00
	Ministry of Power		487,400.00	140,000.00	140,000.00	0.00	(347,400.00)	58,950.00
	Ministry of Project Monitoring		237,000.00	279,000.00	279,000.00	0.00	42,000.00	350,000.00
	Ministry of Rice Mill Development		60,000.00	0.00	0.00	0.00	(60,000.00)	0.00
	Ministry of Solid Minerals		1,523,000.00	600,000.00	600,000.00	0.00	(923,000.00)	2,706,300.00
	Ministry of Special Project		60,000.00	303,000.00	303,000.00	0.00	243,000.00	0.00
	Ministry of Water Resouces		1,797,800.00	2,100,000.00	2,100,000.00	0.00	302,200.00	2,322,500.00
	Ministry of Women Affairs and Social Development		111,100.00	106,560.00	106,560.00	0.00	(4,540.00)	227,000.00
	Ministry of Works and Transports		276,000.00	24,000.00	24,000.00	0.00	(252,000.00)	638,000.00
	Ministry of Youth and Sports		15,093,290.00	300,000.00	300,000.00	0.00	(14,793,290.00)	451,200.00
	Office of Auditor General - Local Government			300,000.00	300,000.00		300,000.00	
	Office of the Accountant General		2,481,600.00	2,069,999.97	2,069,999.97	0.00	(411,600.03)	3,044,300.00
	Office of the Auditor General		78,150.00	40,000.00	40,000.00	0.00	(38,150.00)	192,690.00
	Office of the Deputy Governor		5,116,800.00	6,000,000.00	6,000,000.00	0.00	883,200.00	13,626,900.00
	Office of the Executive Governor		183,658,611.00	155,079,998.00	155,079,998.00	0.00	(28,578,613.00)	67,317,345.02
	Office of the Head of Services		770,000.00	640,000.00	640,000.00	0.00	(130,000.00)	730,000.00
	Office of the Secretary to the State Government		26,948,000.00	354,740,000.00	354,740,000.00	0.00	327,792,000.00	342,010,632.00
	Office of the Surveyor- General		20,000.00	52,000.00	52,000.00	0.00	32,000.00	20,000.00
	Public Service and Manpower Develoment		0.00	200,000.00	200,000.00	0.00	200,000.00	0.00
	Revenue Appeal Commission			1,005,000.00	1,005,000.00		1,005,000.00	
	SA on Small and Medium Scale Enterprise			0.00	0.00		0.00	
	Secondary Education Board		0.00	300,000.00	300,000.00	0.00	300,000.00	350,300.00
	Senior Speical Assistant on Higher Education			10,000,000.00	10,000,000.00		10,000,000.00	
	State Civil Service Commission		482,500.00	1,004,000.00	1,004,000.00	0.00	521,500.00	805,000.00
	State Hospital Management Board		19,460.00	300,000.00	300,000.00	0.00	280,540.00	0.00
	State Sports Council		0.00	288,000.00	288,000.00	0.00	288,000.00	50,000.00
	Sustainable Development Goals		0.00	280,000.00	280,000.00	0.00	280,000.00	490,000.00
	Women Development Centre			1,002,000.00	1,002,000.00		1,002,000.00	
	Total		1,235,358,631.00	856,073,517.97	856,073,517.97	0.00	(379,285,113.03)	547,426,382.97
B	Utilities - General							
	Ebonyi State College of Education		0.00	0.00		0.00	0.00	755,050.00

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Ebonyi State Council on Public Procurement		47,000.00	0.00		0.00	(47,000.00)	0.00
	Ebonyi State Independent Electoral Commission		10,000.00	0.00		0.00	(10,000.00)	0.00
	Ebonyi State School of Health		130,000.00	0.00		0.00	(130,000.00)	360,000.00
	Ebonyi State School of Nursing		525,000.00	0.00		0.00	(525,000.00)	423,939.50
	Ebonyi State University		45,215,358.18	0.00		0.00	(45,215,358.18)	774,580.00
	Ebonyi State School of Health		0.00	0.00		0.00	0.00	30,000.00
	High Court of Justice		1,238,000.00	0.00		0.00	(1,238,000.00)	968,100.00
	Liason office Abuja		1,560,000.00	0.00		0.00	(1,560,000.00)	1,482,200.00
	Liason office Lagos		505,000.00	0.00		0.00	(505,000.00)	452,000.00
	Ministry of Agriculture and Natural Resources		2,000.00	0.00		0.00	(2,000.00)	0.00
	Ministry of Budget & Planning		0.00	0.00		0.00	0.00	252,000.00
	Ministry of Finance and Economic Development		107,865.00	0.00		0.00	(107,865.00)	276,500.00
	Ministry of Information and State Orientation		0.00	0.00		0.00	0.00	0.00
	Ministry of Justice		50,000.00	0.00		0.00	(50,000.00)	0.00
	Ministry of Power		0.00	0.00		0.00	0.00	51,582,202.16
	Ministry of Solid Minerals		0.00	0.00		0.00	0.00	651,000.00
	Ministry of Water Resouces		0.00	0.00		0.00	0.00	40,400.00
	Office of the Accountant General		174,000.00	0.00		0.00	(174,000.00)	0.00
	Office of the Auditor General		32,000.00	0.00		0.00	(32,000.00)	55,000.00
	Office of the Deputy Governor		20,665,796.09	0.00		0.00	(20,665,796.09)	0.00
	Office of the Executive Governor		14,266,505.00	130,000,000.00	130,000,000.00	0.00	115,733,495.00	16,080,280.00
	Office of the Secretary to the State Government		0.00	0.00		0.00	0.00	0.00
	Total		84,528,524.27	130,000,000.00	130,000,000.00	0.00	45,471,475.73	74,183,251.66
C	Materials and Supplies - General							
	State Hospital Management Board		32,200.00	0.00		0.00	(32,200.00)	14,000.00
	Admin. and General Service		90,000.00	0.00		0.00	(90,000.00)	0.00
	Board of Internal Revenue	20008001	3,713,025.00	0.00		0.00	(3,713,025.00)	200,000.00
	Customary Court of Appeal		7,435,000.00	0.00		0.00	(7,435,000.00)	7,725,000.00
	Department of Economic Affairs		80,000.00	0.00		0.00	(80,000.00)	125,000.00
	Department of Economic Empowerment & Poverty Alleviation		0.00	0.00		0.00	0.00	
	Department of Executive Council Matters (EXCO)		180,000.00	0.00		0.00	(180,000.00)	280,000.00
	Department of General Service		0.00	0.00		0.00	0.00	150,000.00
	Department of Political Affairs		95,000.00	0.00		0.00	(95,000.00)	150,000.00
	Ebonyi State Scholarship Board		0.00	0.00		0.00	0.00	340,500.00
	Ebonyi State College of Education		1,189,900.00	0.00		0.00	(1,189,900.00)	5,185,500.00
	Ebonyi State Council on Public Procurments		415,900.00	0.00		0.00	(415,900.00)	351,450.00
	Ebonyi State House of Assembly		18,739,200.00	0.00		0.00	(18,739,200.00)	31,795,195.00
	Ebonyi State House of Assembly Service Commission		1,230,000.00	0.00		0.00	(1,230,000.00)	1,200,000.00
	Ebonyi State Independent Electoral Commission		120,700.00	0.00		0.00	(120,700.00)	35,900.00
	Ebonyi State Scholarship Board		38,000.00	0.00		0.00	(38,000.00)	10,000.00

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Ebonyi State School of Health		6,355,020.00	0.00		0.00	(6,355,020.00)	3,941,000.00
Ebonyi State School of Nursing		4,730,157.19	0.00		0.00	(4,730,157.19)	8,736,400.00
Ebonyi State University		39,746,763.00	0.00		0.00	(39,746,763.00)	213,776,048.00
Examinations Development Centre		20,686,512.00	0.00		0.00	(20,686,512.00)	0.00
Fiscal Responsibility Commission		892,400.00	0.00		0.00	(892,400.00)	671,500.00
Government Printing Press		0.00	0.00		0.00	0.00	0.00
High Court of Justice		15,051,030.00	0.00		0.00	(15,051,030.00)	12,373,270.00
Judicial Service Commission		700,000.00	0.00		0.00	(700,000.00)	1,200,000.00
Liason office Abuja		2,577,100.00	0.00		0.00	(2,577,100.00)	2,623,750.00
Liason office Lagos		115,900.00	0.00		0.00	(115,900.00)	221,550.00
Local Government Civil Service Commission		0.00	0.00		0.00	0.00	0.00
Ministry of Agriculture and Natural Resources		360,000.00	0.00		0.00	(360,000.00)	661,000.00
Ministry of Budget & Planning		487,500.00	0.00		0.00	(487,500.00)	774,700.00
Ministry of Business Development		398,500.00	0.00		0.00	(398,500.00)	0.00
Ministry of Commerce and Industry		468,500.00	0.00		0.00	(468,500.00)	268,400.00
Ministry of Culture and Tourism		90,000.00	0.00		0.00	(90,000.00)	252,250.00
Ministry of Education		787,021.25	0.00		0.00	(787,021.25)	445,000.00
Ministry of Enviroment		302,650.00	0.00		0.00	(302,650.00)	155,000.00
Ministry of Finance and Economic Development		4,441,100.00	0.00		0.00	(4,441,100.00)	989,150.00
Ministry of Health		345,347,103.50	0.00		0.00	(345,347,103.50)	429,400.00
Ministry of Housing & Urban Development		450,000.00	0.00		0.00	(450,000.00)	376,000.00
Ministry of Human Capital		162,000.00	0.00		0.00	(162,000.00)	333,500.00
Ministry of Information and State Orientation		393,500.00	0.00		0.00	(393,500.00)	300,000.00
Ministry of Infrastructure		179,000.00	0.00		0.00	(179,000.00)	0.00
Ministry of Internal Security		880,000.00	0.00		0.00	(880,000.00)	0.00
Ministry of Justice		1,202,100.00	0.00		0.00	(1,202,100.00)	1,770,460.00
Ministry of Land and Survey		177,500.00	0.00		0.00	(177,500.00)	145,000.00
Ministry of Power		805,500.00	0.00		0.00	(805,500.00)	557,500.00
Ministry of Project Monitoring		692,250.00	0.00		0.00	(692,250.00)	460,000.00
Ministry of Rice Mill Development		46,480.00	0.00		0.00	(46,480.00)	0.00
Ministry of Solid Minerals		354,500.00	0.00		0.00	(354,500.00)	719,000.00
Ministry of Special Project		57,000.00	0.00		0.00	(57,000.00)	330,000.00
Ministry of Water Resouces		752,000.00	0.00		0.00	(752,000.00)	281,000.00
Ministry of Women Affairs and Social Development		233,600.00	0.00		0.00	(233,600.00)	402,400.00
Ministry of Works and Transports		110,000.00	0.00		0.00	(110,000.00)	100,000.00
Ministry of Youth and Sports		330,780.00	0.00		0.00	(330,780.00)	389,800.00
Office of the Accountant General		9,157,963.00	0.00		0.00	(9,157,963.00)	2,161,100.00
Office of the Auditor General		191,450.00	0.00		0.00	(191,450.00)	310,250.00
Office of the Deputy Governor		13,263,250.00	0.00		0.00	(13,263,250.00)	9,716,400.00
Office of the Executive Governor		17,782,205.00	9,145,000.00	9,145,000.00	0.00	(8,637,205.00)	8,652,650.00
Office of the Head of Services		0.00	0.00		0.00	0.00	0.00

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Office of the Secretary to the State Government		1,659,695.00	0.00		0.00	(1,659,695.00)	2,162,000.00
	Office of the Surveyor-General		113,650.00	0.00		0.00	(113,650.00)	225,000.00
	Public Service and Manpower Development		0.00	0.00		0.00	0.00	0.00
	Secondary Education Board		0.00	0.00		0.00	0.00	648,900.00
	State Civil Service Commission		171,500.00	0.00		0.00	(171,500.00)	245,780.00
	Total		526,062,104.94	9,145,000.00	9,145,000.00	0.00	(516,917,104.94)	325,367,703.00
D	Maintenance Services - General							
	State Hospital Management Board		11,940.00	0.00		0.00	(11,940.00)	10,000.00
	Abakaliki Capital Development Board			0.00		0.00	0.00	
	Admin. and General Service		55,000.00	0.00		0.00	(55,000.00)	
	Board of Internal Revenue	20008001	4,575,140.00	0.00		0.00	(4,575,140.00)	20,000.00
	Customary Court of Appeal		10,333,000.00	0.00		0.00	(10,333,000.00)	10,811,500.00
	Department of Economic Affairs		135,000.00	0.00		0.00	(135,000.00)	
	Department of Economic Empowerment & Poverty Alleviation			0.00		0.00	0.00	
	Department of Executive Council Matters (EXCO)		230,000.00	0.00		0.00	(230,000.00)	
	Department of Political Affairs		145,000.00	0.00		0.00	(145,000.00)	
	Ebonyi State College of Education		3,677,180.00	0.00		0.00	(3,677,180.00)	1,238,600.00
	Ebonyi State Council on Public Procurments		99,500.00	0.00		0.00	(99,500.00)	
	Ebonyi State Council on Public Procurments			0.00		0.00	0.00	108,000.00
	Ebonyi State Emergency Management Agency			0.00		0.00	0.00	
	Ebonyi State House of Assembly		13,100,000.00	0.00		0.00	(13,100,000.00)	46,800,000.00
	Ebonyi State House of Assembly Service Commission		650,000.00	0.00		0.00	(650,000.00)	600,000.00
	Ebonyi State Independent Electoral Commission		433,650.00	0.00		0.00	(433,650.00)	226,300.00
	Ebonyi State Scholarship Board		22,000.00	0.00		0.00	(22,000.00)	5,000.00
	Ebonyi State School of Health		5,459,300.00	0.00		0.00	(5,459,300.00)	5,191,130.00
	Ebonyi State School of Nursing		194,000.00	0.00		0.00	(194,000.00)	3,235,700.00
	Ebonyi State Universal Basic Education Board			0.00		0.00	0.00	
	Ebonyi State University		24,697,499.52	0.00		0.00	(24,697,499.52)	25,958,223.96
	Fiscal Responsibility Commission		907,600.00	0.00		0.00	(907,600.00)	780,000.00
	Government Printing Press			0.00		0.00	0.00	
	High Court of Justice		10,814,676.20	0.00		0.00	(10,814,676.20)	9,034,020.00
	Judicial Service Commission		1,550,000.00	0.00		0.00	(1,550,000.00)	1,616,980.00
	Liason office Abuja		3,224,800.00	0.00		0.00	(3,224,800.00)	2,958,950.00
	Liason office Lagos		1,553,600.00	0.00		0.00	(1,553,600.00)	919,100.00
	Local Government Civil Service Commission			0.00		0.00	0.00	
	Ministry of Agriculture and Natural Resources		437,000.00	0.00		0.00	(437,000.00)	190,000.00
	Ministry of Budget & Planning		110,000.00	0.00		0.00	(110,000.00)	1,409,750.00
	Ministry of Business Development		499,900.00	0.00		0.00	(499,900.00)	
	Ministry of Commerce and Industry		135,000.00	0.00		0.00	(135,000.00)	58,300.00
	Ministry of Culture and Tourism		130,500.00	0.00		0.00	(130,500.00)	214,500.00

**EBONYI STATE GOVERNMENT
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FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Ministry of Education		975,500.00	0.00		0.00	(975,500.00)	971,000.00
	Ministry of Enviroment		336,000.00	0.00		0.00	(336,000.00)	285,000.00
	Ministry of Finance and Economic Development		11,973,200.00	0.00		0.00	(11,973,200.00)	1,595,225.00
	Ministry of Health		400,000.00	0.00		0.00	(400,000.00)	65,000.00
	Ministry of Housing & Urban Development		215,000.00	0.00		0.00	(215,000.00)	374,500.00
	Ministry of Human Capital		8,000.00	0.00		0.00	(8,000.00)	70,000.00
	Ministry of Information and State Orientation		358,700.00	0.00		0.00	(358,700.00)	3,600,000.00
	Ministry of Infrastructure		240,000.00	0.00		0.00	(240,000.00)	
	Ministry of Internal Security		275,000.00	0.00		0.00	(275,000.00)	69,000.00
	Ministry of Power		94,500.00	0.00		0.00	(94,500.00)	70,000.00
	Ministry of Justice		950,000.00	0.00		0.00	(950,000.00)	870,000.00
	Ministry of Land and Survey		201,000.00	0.00		0.00	(201,000.00)	40,000.00
	Ministry of Local Government and Chieftaincy Matters			0.00		0.00	0.00	5,000.00
	Ministry of Power			0.00		0.00	0.00	8,574,300.00
	Ministry of Project Monitoring		357,500.00	0.00		0.00	(357,500.00)	390,000.00
	Ministry of Rice Mill Development		134,850.00	0.00		0.00	(134,850.00)	
	Ministry of Solid Minerals		717,500.00	0.00		0.00	(717,500.00)	432,500.00
	Ministry of Special Project		4,000.00	0.00		0.00	(4,000.00)	
	Ministry of Water Resouces		3,192,000.00	0.00		0.00	(3,192,000.00)	567,000.00
	Ministry of Women Affairs and Social Development		385,000.00	0.00		0.00	(385,000.00)	468,600.00
	Ministry of Works and Transports		444,000.00	0.00		0.00	(444,000.00)	214,000.00
	Ministry of Youth and Sports		162,670.00	0.00		0.00	(162,670.00)	365,800.00
	Office of the Accountant General		623,350.00	0.00		0.00	(623,350.00)	448,300.00
	Office of the Auditor General		455,470.00	0.00		0.00	(455,470.00)	210,050.00
	Office of the Deputy Governor		67,762,850.00	0.00		0.00	(67,762,850.00)	10,655,045.80
	Office of the Executive Governor		587,795,010.46	641,400,000.00	641,400,000.00	0.00	53,604,989.54	420,006,530.10
	Office of the Head of Services		256,000.00	0.00		0.00	(256,000.00)	
	Office of the Secretary to the State Government		10,766,365.00	0.00		0.00	(10,766,365.00)	3,943,900.00
	Office of the Surveyor-General		296,150.00	0.00		0.00	(296,150.00)	288,600.00
	Public Service and Manpower Develoment			0.00		0.00	0.00	
	Secondary Education Board			0.00		0.00	0.00	446,800.00
	State Civil Service Commission		343,700.00	0.00		0.00	(343,700.00)	323,100.00
	State Sports Council			0.00		0.00	0.00	
	Total		772,904,601.18	641,400,000.00	641,400,000.00	0.00	(131,504,601.18)	566,735,304.86
E	Training and Capacity Building - General							
	Customary Court of Appeal			0.00		0.00	0.00	629,000.00
	Board of Internal Revenue	20008001	1,052,350.00	0.00		0.00	(1,052,350.00)	
	Ebonyi State College of Education			0.00		0.00	0.00	
	Ebonyi State House of Assembly		9,800,000.00	0.00		0.00	(9,800,000.00)	70,770,000.00
	Ebonyi State House of Assembly Service Commission		300,000.00	0.00		0.00	(300,000.00)	

**EBONYI STATE GOVERNMENT
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	Ebonyi State School of Health		0.00		0.00	0.00	
	Ebonyi State School of Nursing		0.00		0.00	0.00	458,000.00
	Ebonyi State University	1,953,000.00	0.00		0.00	(1,953,000.00)	2,347,150.00
	Fiscal Responsibility Commission		0.00		0.00	0.00	442,000.00
	High Court of Justice		0.00		0.00	0.00	4,520,000.00
	Judicial Service Commission		0.00		0.00	0.00	442,000.00
	Liason office Abuja	20,000.00	0.00		0.00	(20,000.00)	
	Liason office Lagos		0.00		0.00	0.00	5,000.00
	Ministry of Agriculture and Natural Resources		0.00		0.00	0.00	1,120,000.00
	Ministry of Commerce and Industry		0.00		0.00	0.00	1,000,000.00
	Ministry of Education		0.00		0.00	0.00	1,353,100.00
	Ministry of Enviroment	39,000.00	0.00		0.00	(39,000.00)	
	Ministry of Health	5,705,900.00	0.00		0.00	(5,705,900.00)	
	Ministry of Infrastructure	30,000.00	0.00		0.00	(30,000.00)	12,000.00
	Ministry of Information and State Orientation		0.00		0.00	0.00	300,000.00
	Ministry of Justice	311,000.00	0.00		0.00	(311,000.00)	
	Ministry of Women Affairs and Social Development		0.00		0.00	0.00	
	Ministry of Works and Transports		0.00		0.00	0.00	
	Office of the Auditor General	20,900.00	0.00		0.00	(20,900.00)	
	Office of the Deputy Governor		0.00		0.00	0.00	
	Office of the Executive Governor	40,000.00	378,800.00	378,800.00	0.00	338,800.00	1,561,600.00
	Office of the Head of Services	3,365,000.00	0.00		0.00	(3,365,000.00)	70,000.00
	Office of the Secretary to the State Government		0.00		0.00	0.00	375,000.00
	State Civil Service Commission		0.00		0.00	0.00	638,170.00
	Total	22,637,150.00	378,800.00	378,800.00	0.00	(22,258,350.00)	86,043,020.00
F	Security and Safety Services - General						
	Ebonyi State College of Education	1,280,000.00	0.00		0.00	(1,280,000.00)	1,756,000.00
	Ebonyi State House of Assembly	59,390,000.00	0.00		0.00	(59,390,000.00)	74,000,000.00
	Ebonyi State House of Assembly Service Commission	150,000.00	0.00		0.00	(150,000.00)	300,000.00
	Ebonyi State Independent Electoral Commission	120,000.00	0.00		0.00	(120,000.00)	24,000.00
	Ebonyi State School of Health	1,062,400.00	0.00		0.00	(1,062,400.00)	3,478,000.00
	Ebonyi State School of Nursing	81,000.00	0.00		0.00	(81,000.00)	
	Ebonyi State Tourism Board		0.00		0.00	0.00	
	Ebonyi State Universal Basic Education Board		0.00		0.00	0.00	
	Ebonyi State University	22,362,022.00	0.00		0.00	(22,362,022.00)	483,117,216.79
	Fiscal Responsibility Commission		0.00		0.00	0.00	
	High Court of Justice	2,099,220.00	0.00		0.00	(2,099,220.00)	
	Liason office Abuja	21,000.00	0.00		0.00	(21,000.00)	
	Liason office Lagos	318,500.00	0.00		0.00	(318,500.00)	2,508,215.00
	Ministry of Agriculture and Natural Resources	13,000.00	0.00		0.00	(13,000.00)	

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	Ministry of Budget & Planning		0.00		0.00	0.00	47,000.00
	Ministry of Business Development	6,500.00	0.00		0.00	(6,500.00)	
	Ministry of Commerce and Industry		0.00		0.00	0.00	5,000.00
	Ministry of Culture and Tourism		0.00		0.00	0.00	
	Ministry of Education	55,000.00	0.00		0.00	(55,000.00)	
	Ministry of Environment	45,000.00	0.00		0.00	(45,000.00)	
	Ministry of Finance and Economic Development	749,800.00	0.00		0.00	(749,800.00)	553,000.00
	Ministry of Health	25,000,000.00	0.00		0.00	(25,000,000.00)	
	Ministry of Housing & Urban Development		0.00		0.00	0.00	23,000.00
	Ministry of Infrastructure	201,000.00	0.00		0.00	(201,000.00)	55,600.00
	Ministry of Internal Security	750,298,680.00	0.00		0.00	(750,298,680.00)	1,398,963,970.35
	Ministry of Land Survey and Housing		0.00		0.00	0.00	
	Ministry of Project Monitoring	43,000.00	0.00		0.00	(43,000.00)	
	Ministry of Water Resources	18,000.00	0.00		0.00	(18,000.00)	150,000.00
	Ministry of Works and Transport		0.00		0.00	0.00	
	Office of the Accountant General	309,000.00	0.00		0.00	(309,000.00)	166,250.00
	Office of the Auditor General		0.00		0.00	0.00	10,000.00
	Office of the Deputy Governor	11,038,000.00	0.00		0.00	(11,038,000.00)	1,223,100.00
	Office of the Executive Governor	2,455,258,332.00	3,104,000,000.00	3,104,000,000.00	0.00	648,741,668.00	2,499,184,909.65
	Office of the Secretary to the State Government	11,320,000.00	0.00		0.00	(11,320,000.00)	2,225,500.00
	Office of the Surveyor-General	20,000.00	0.00		0.00	(20,000.00)	
	Secondary Education Board		0.00		0.00	0.00	
	Total	3,341,259,454.00	3,104,000,000.00	3,104,000,000.00	0.00	(237,259,454.00)	4,467,790,761.79
G	Consulting and Professional Services - General						
	Ebonyi State College of Education	3,516,867.43	0.00		0.00	(3,516,867.43)	1,209,814.00
	Ebonyi State Universal Basic Education Board		0.00		0.00	0.00	
	Ebonyi State University	2,722,500.00	0.00		0.00	(2,722,500.00)	5,446,164.00
	Ministry of Finance and Economic Development		0.00		0.00	0.00	
	Ministry of Justice	171,375,405.63	0.00		0.00	(171,375,405.63)	114,684,400.00
	Ministry of Land Survey and Housing		0.00		0.00	0.00	500,000.00
	Ministry of Solid Minerals		0.00		0.00	0.00	4,000,000.00
	Ministry of Youth and Sports		0.00		0.00	0.00	
	Office of the Accountant General	1,500,000.00	0.00		0.00	(1,500,000.00)	
	Office of the Executive Governor		936,000.00	936,000.00	0.00	936,000.00	
	Office of the Secretary to the State Government		0.00		0.00	0.00	24,500,000.00
	Office of the Surveyor-General	30,000.00	0.00		0.00	(30,000.00)	
	Total	179,144,773.06	936,000.00	936,000.00	0.00	(178,208,773.06)	150,340,378.00
H	Fuelling and Lubricants - General						
	Ebonyi State Health Management Board		0.00		0.00	0.00	26,000.00

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	Abakaliki Capital Development Board			0.00		0.00	0.00	
	Admin and General Service Department		80,000.00	0.00		0.00	(80,000.00)	
	Board of Internal Revenue	20008001	5,512,430.00	0.00		0.00	(5,512,430.00)	196,000.00
	Customary Court of Appeal		7,200,000.00	0.00		0.00	(7,200,000.00)	6,580,000.00
	Department of Economic Affairs		10,000.00	0.00		0.00	(10,000.00)	

**EBONYI STATE GOVERNMENT
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Department of Economic Empowerment & Poverty Alleviation		0.00		0.00	0.00	
Department of Executive Council Matters (EXCO)	85,000.00	0.00		0.00	(85,000.00)	
Ebonyi State College of Education	3,464,600.00	0.00		0.00	(3,464,600.00)	2,875,250.00
Ebonyi State Council on Public Procurments	167,950.00	0.00		0.00	(167,950.00)	170,000.00
Ebonyi State Emergency Management Agency		0.00		0.00	0.00	
Ebonyi State House of Assembly	51,166,250.00	0.00		0.00	(51,166,250.00)	44,018,750.00
Ebonyi State House of Assembly Service Commission	600,000.00	0.00		0.00	(600,000.00)	800,000.00
Ebonyi State Independent Electoral Commission	1,224,650.00	0.00		0.00	(1,224,650.00)	1,275,800.00
Ebonyi State Maintenance Agency		0.00		0.00	0.00	
Ebonyi State Planning Commission		0.00		0.00	0.00	
Ebonyi State Scholarship Board	30,000.00	0.00		0.00	(30,000.00)	50,000.00
Ebonyi State School of Health		0.00		0.00	0.00	
Ebonyi State School of Nursing	2,909,500.00	0.00		0.00	(2,909,500.00)	9,340,575.00
Ebonyi State Universal Basic Education Board		0.00		0.00	0.00	
Ebonyi State University	5,486,052.00	0.00		0.00	(5,486,052.00)	
Exam Development Centre		0.00		0.00	0.00	20,000.00
Fiscal Responsibility Commission		0.00		0.00	0.00	96,500.00
Government Printing Press		0.00		0.00	0.00	
High Court of Justice	7,596,800.00	0.00		0.00	(7,596,800.00)	11,231,730.00
Judicial Service Commission	3,300,000.00	0.00		0.00	(3,300,000.00)	2,741,020.00
Liason office Abuja	4,566,600.00	0.00		0.00	(4,566,600.00)	6,602,300.00
Liason office Lagos	739,500.00	0.00		0.00	(739,500.00)	843,101.00
Local Government Service Commission	100,000.00	0.00		0.00	(100,000.00)	100,000.00
Ministry of Agriculture and Natural Resources	535,000.00	0.00		0.00	(535,000.00)	552,000.00
Ministry of Budget & Planning	1,158,500.00	0.00		0.00	(1,158,500.00)	
Ministry of Business Development	170,830.00	0.00		0.00	(170,830.00)	
Ministry of Commerce and Industry	234,500.00	0.00		0.00	(234,500.00)	226,700.00
Ministry of Culture and Tourism	400,000.00	0.00		0.00	(400,000.00)	1,163,250.00
Ministry of Education	218,500.00	0.00		0.00	(218,500.00)	210,000.00
Ministry of Enviroment	140,000.00	0.00		0.00	(140,000.00)	500,000.00
Ministry of Finance and Economic Development	30,713,035.00	0.00		0.00	(30,713,035.00)	1,078,160.00
Ministry of Health	300,000.00	0.00		0.00	(300,000.00)	350,000.00
Ministry of Housing & Urban Development	125,000.00	0.00		0.00	(125,000.00)	528,500.00
Ministry of Human Capital	159,000.00	0.00		0.00	(159,000.00)	150,500.00
Ministry of Information and State Orientation	588,300.00	0.00		0.00	(588,300.00)	50,000.00
Ministry of Infrastructure	22,000.00	0.00		0.00	(22,000.00)	
Ministry of Internal Security	250,000.00	0.00		0.00	(250,000.00)	285,000.00
Ministry of Justice	143,000.00	0.00		0.00	(143,000.00)	275,140.00
Ministry of Land and Survey	384,000.00	0.00		0.00	(384,000.00)	333,000.00
Ministry of Local Government and Chieftaincy Matters		0.00		0.00	0.00	330,000.00
Ministry of Power	150,000.00	0.00		0.00	(150,000.00)	44,673,051.90

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	Ministry of Project Monitoring		437,250.00	0.00		0.00	(437,250.00)	550,000.00
	Ministry of Rice Mill Development		148,670.00	0.00		0.00	(148,670.00)	
	Ministry of Solid Minerals		30,000.00	0.00		0.00	(30,000.00)	100,000.00
	Ministry of Special Project		219,000.00	0.00		0.00	(219,000.00)	470,000.00
	Ministry of Water Resouces		83,000.00	0.00		0.00	(83,000.00)	68,150.00
	Ministry of Women Affairs and Social Development		58,300.00	0.00		0.00	(58,300.00)	
	Ministry of Works and Transports		240,000.00	0.00		0.00	(240,000.00)	366,000.00
	Ministry of Youth and Sports		55,260.00	0.00		0.00	(55,260.00)	79,000.00
	Office of the Accountant General		1,719,487.00	0.00		0.00	(1,719,487.00)	2,627,850.00
	Office of the Auditor General		77,230.00	0.00		0.00	(77,230.00)	134,300.00
	Office of the Deputy Governor		122,984,900.00	0.00		0.00	(122,984,900.00)	57,099,124.20
	Office of the Executive Governor		188,388,911.83	264,680,756.00	264,680,756.00	0.00	76,291,844.17	288,177,850.34
	Office of the Head of Service		518,000.00	0.00		0.00	(518,000.00)	530,000.00
	Office of the Secretary to the State Government		7,808,575.90	0.00		0.00	(7,808,575.90)	1,028,600.00
	Office of the Surveyor-General		120,200.00	0.00		0.00	(120,200.00)	216,400.00
	Secondary Education Board			0.00		0.00	0.00	907,000.00
	State Civil Service Commission		447,500.00	0.00		0.00	(447,500.00)	535,350.00
	Ebonyi State College of Education			0.00		0.00	0.00	10,000.00
	Total		453,267,281.73	264,680,756.00	264,680,756.00	0.00	(188,586,525.73)	490,571,952.44
I	Financial Charges - General							
	Ebonyi State College of Education			0.00		0.00	0.00	634,924.00
	Board of Internal Revenue	20008001	23,500.00	0.00		0.00	(23,500.00)	
	Ebonyi State House of Assembly Service Commission		30,000.00	0.00		0.00	(30,000.00)	
	Ebonyi State School of Health		46,987.22	0.00		0.00	(46,987.22)	
	Ebonyi State School of Nursing		6,457.31	0.00		0.00	(6,457.31)	
	Ebonyi State University		4,451,832.85	0.00		0.00	(4,451,832.85)	
	Ministry of Education			0.00		0.00	0.00	600,000.00
	Ministry of Finance and Economic Development		5,000.00	0.00		0.00	(5,000.00)	
	Ministry of Human Capital			0.00		0.00	0.00	2,000.00
	Office of the Executive Governor			400,000.00	400,000.00	0.00		
	Office of the Secretary to the State Government		1,000.00	0.00		0.00	(1,000.00)	
	Total		4,564,777.38	400,000.00	400,000.00	0.00	(4,564,777.38)	1,236,924.00
J	Other Overhead Costs By Administrative Classification							
	Abakaliki Capital Territory		4,500,000.00	0.00		0.00	(4,500,000.00)	2,000,000.00
	Board of Internal Revenue	20008001	2,662,725.00	0.00		0.00	(2,662,725.00)	3,867,570.00
	Customary Court of Appeal		769,000.00	0.00		0.00	(769,000.00)	610,000.00
	EBADEP		100,000.00	0.00		0.00	(100,000.00)	40,000.00
	Ebonyi Broadcasting Corporation		0.00	0.00		0.00	0.00	1,800,000.00
	Ebonyi State Agency for Mass Literacy		275,000.00	0.00		0.00	(275,000.00)	125,000.00

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Ebonyi State College of Education		15,887,854.99	0.00		0.00	(15,887,854.99)	30,047,740.00
Ebonyi State Council for Art & Culture		1,452,549.50	0.00		0.00	(1,452,549.50)	120,000.00
Ebonyi State Council on Public Proc		48,650.00	0.00		0.00	(48,650.00)	52,550.00
Ebonyi State Emergency Mgt Agency		80,000.00	0.00		0.00	(80,000.00)	900,000.00
Ebonyi State House of Assembly		371,714,550.00	0.00		0.00	(371,714,550.00)	542,886,055.00
Ebonyi State House of Assembly Service Commission		440,000.00	0.00		0.00	(440,000.00)	400,000.00
Ebonyi State Independent Electoral Commission		613,500.00	0.00		0.00	(613,500.00)	98,000.00
Ebonyi Investment and Property Co. Ltd		50,000.00	0.00		0.00	(50,000.00)	
Ebonyi State Library Board		110,000.00	0.00		0.00	(110,000.00)	80,000.00
Ebonyi State Newspapers Publishing		326,700.00	0.00		0.00	(326,700.00)	178,200.00
Ebonyi Rice World		1,073,675,000.00	0.00		0.00	(1,073,675,000.00)	
Ebonyi State Road Maintenance Agency		1,000,000.00	0.00		0.00	(1,000,000.00)	
Ebonyi State Scholarship Board		0.00	0.00		0.00	0.00	30,000.00
Ebonyi State School of Health		5,946,800.00	0.00		0.00	(5,946,800.00)	5,854,200.00
Ebonyi State School of Nursing		5,950,300.00	0.00		0.00	(5,950,300.00)	783,100.00
Ebonyi State Tourism Board		0.00	0.00		0.00	0.00	150,000.00
Ebonyi State Universal Basic Education Board		0.00	0.00		0.00	0.00	
Ebonyi State University		223,770,448.08	0.00		0.00	(223,770,448.08)	48,947,859.85
Exam Development Centre		120,000.00	0.00		0.00	(120,000.00)	60,000.00
Fiscal Responsibility Commission		0.00	0.00		0.00	0.00	71,000.00
Govt Printing Press		356,400.00	0.00		0.00	(356,400.00)	237,600.00
High Court of Justice		60,054,800.00	0.00		0.00	(60,054,800.00)	81,639,924.22
Judicial Service Commission		450,000.00	0.00		0.00	(450,000.00)	
Liason office Abuja		90,000.00	0.00		0.00	(90,000.00)	6,603,600.00
Liason office Lagos		37,200.00	0.00		0.00	(37,200.00)	156,635.00
Ministry of Agriculture and Natural Resources		188,000.00	0.00		0.00	(188,000.00)	10,754,000.00
Ministry of Budget & Planning		0.00	0.00		0.00	0.00	2,009,500.00
Ministry of Business Development		208,250.00	0.00		0.00	(208,250.00)	
Ministry of Commerce and Industry		152,000.00	0.00		0.00	(152,000.00)	118,000.00
Ministry of Culture and Tourism		149,500.00	0.00		0.00	(149,500.00)	339,500.00
Ministry of Education		696,000.00	0.00		0.00	(696,000.00)	605,000.00
Ministry of Environment		41,000.00	0.00		0.00	(41,000.00)	400,000.00
Ministry of Finance and Economic Development		2,231,760.00	0.00		0.00	(2,231,760.00)	977,715.00
Ministry of Health		39,910,858.00	0.00		0.00	(39,910,858.00)	12,260,000.00
Ministry of Housing		0.00	0.00		0.00	0.00	188,000.00
Ministry of Human Capital		3,305,000.00	0.00		0.00	(3,305,000.00)	137,000.00
Ministry of Information & Orientation		124,904,881.70	0.00		0.00	(124,904,881.70)	128,632,782.20
Ministry of Infrastructure		373,000.00	0.00		0.00	(373,000.00)	20,000.00
Ministry of Internal Security		125,000.00	0.00		0.00	(125,000.00)	145,500.00
Ministry of Justice		130,000.00	0.00		0.00	(130,000.00)	3,270,000.00
Ministry of Land & Survey		50,000.00	0.00		0.00	(50,000.00)	436,032.00

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Ministry of Power		550,000.00	0.00		0.00	(550,000.00)	850,000.00
	Ministry of Project Monitoring		138,000.00	0.00		0.00	(138,000.00)	50,000.00
	Ministry of Rice Mill Development		60,000.00	0.00		0.00	(60,000.00)	
	Ministry of Solid Mininerals		9,045,000.00	0.00		0.00	(9,045,000.00)	158,000.00
	Ministry of Special Project		60,000.00	0.00		0.00	(60,000.00)	
	Ministry of water Resources		80,000.00	0.00		0.00	(80,000.00)	3,450.00
	Ministry of Women Affairs		2,122,000.00	0.00		0.00	(2,122,000.00)	1,102,000.00
	Ministry of Works and Transport		76,000.00	0.00		0.00	(76,000.00)	
	Ministry of Youth & Sports		458,000.00	0.00		0.00	(458,000.00)	400,000.00
	Office of the Accountant General		502,137,854.99	0.00		0.00	(502,137,854.99)	555,000.00
	Office of the Auditor General		44,800.00	0.00		0.00	(44,800.00)	87,710.00
	Office of the Deputy Governor		64,292,000.00	0.00		0.00	(64,292,000.00)	77,386,330.00
	Office of the Executive Governor		1,912,258,609.52	1,884,554,050.00	1,884,554,050.00	0.00	(27,704,559.52)	216,899,986.50
	Office of the Head of Service		206,000.00	0.00		0.00	(206,000.00)	332,000.00
	Office of the Secretary to the State Government		2,214,001,950.00	0.00		0.00	(2,214,001,950.00)	2,207,652,980.00
	Religious and Welfare Matters		640,970,000.00	0.00		0.00	(640,970,000.00)	582,700,000.00
	Secondary Education Board		0.00	0.00		0.00	0.00	1,097,000.00
	State Civil Service Commission		54,800.00	0.00		0.00	(54,800.00)	322,600.00
	State Hospital Management Board		1,900.00	0.00		0.00	(1,900.00)	
	State Sports Council		255,000.00	0.00		0.00	(255,000.00)	260,000.00
	TOTAL		7,289,758,641.78	1,884,554,050.00	1,884,554,050.00	0.00	(5,405,204,591.78)	3,977,889,119.77
	Contingency Fund		501,173,554.99	1,000,000,000.00	1,000,000,000.00	0.00	498,826,445.01	1,067,854,549.24
	TOTAL with Contingency Fund		7,790,932,196.77	2,884,554,050.00	2,884,554,050.00	0.00	(4,906,378,146.77)	5,045,743,669.01
11.2	Overhead Costs By Sector and Administrative Classification							
A	ADMINISTRATIVE SECTOR	01						
	Admin. and General Service	11118400100	275,000.00	680,000.00	680,000.00	0.00	405,000.00	0.00
	Department of Attitudinal Change	1118800100	0.00	0.00	0.00	0.00	0.00	0.00
	Department of Eco. Emp. & Poverty All.	11101300100	0.00	0.00	0.00	0.00	0.00	0.00
	Department of Economic Affairs	11101600100	275,000.00	620,000.00	590,000.00	30,000.00	345,000.00	125,000.00
	Department of Executive Council Matters (EXCO)	11101500100	550,000.00	820,555.00	750,000.00	70,555.00	270,555.00	280,000.00
	Department of General Service	11101700100	0.00	555,000.00	380,000.00	175,000.00	555,000.00	150,000.00
	Department of Information and Comm. Technology	12300200100	0.00	4,585,000.00	4,585,000.00	0.00	4,585,000.00	0.00
	Department of Political Affairs	11101400100	240,000.00	6,535,000.00	6,405,000.00	130,000.00	6,295,000.00	150,000.00
	Ebonyi State Broadcasting Corporation	12300300100	0.00	8,088,000.00	8,088,000.00	0.00	8,088,000.00	1,800,000.00
	Ebonyi State Council on Public Procurement	11101000100	800,000.00	1,107,400.00	960,000.00	147,400.00	307,400.00	700,000.00
	Ebonyi State Emergency Management Agency	11100800100	80,000.00	1,153,000.00	1,153,000.00	0.00	1,073,000.00	900,000.00
	Ebonyi State House of Assembly	11200300100	557,120,000.00	1,005,164,550.00	992,600,000.00	12,564,550.00	448,044,550.00	855,635,000.00
	Ebonyi State House of Assembly Service Commission	11200400100	3,600,000.00	4,550,000.00	4,440,000.00	110,000.00	950,000.00	3,600,000.00

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	Ebonyi State Independent Electoral Commission	14800100100	2,882,500.00	3,472,450.00	2,970,000.00	502,450.00	589,950.00	1,970,000.00
	Ebonyi State Newspapers Publishing	12305500100	326,700.00	1,825,280.00	1,825,280.00	0.00	1,498,580.00	178,200.00
	Establishment, Pension & Managemnet Service	11104500100	0.00	2,040,000.00	2,040,000.00	0.00	2,040,000.00	0.00
	Government Printing Press	12301300100	356,400.00	392,800.00	333,600.00	59,200.00	36,400.00	237,600.00
	Liaison Office - Aba/Port Harcourt	11102100200	0.00	0.00	0.00	0.00	0.00	0.00
	Liaison Office - Enugu/Anambra	11102100100	0.00	0.00	0.00	0.00	0.00	0.00
	Liason office Abuja	11102100200	12,229,500.00	11,565,300.00	11,026,400.00	538,900.00	(664,200.00)	20,402,800.00
	Liason office Lagos	11102100100	3,899,700.00	6,070,000.00	6,000,000.00	70,000.00	2,170,300.00	5,799,801.00
	Local Government Service Commission	14700100200	100,000.00	820,000.00	820,000.00	0.00	720,000.00	100,000.00
	Ministry of Business Development	1102100400	1,800,000.00	0.00	0.00	0.00	(1,800,000.00)	0.00
	Women Development Center	11102100300	0.00	12,220,000.00	12,220,000.00	0.00		0.00
	Ministry of Econ.Empowerment & Job Creation	11102000100	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Grant and Donor Agency	11100700100	0.00	2,979,000.00	2,979,000.00	0.00	2,979,000.00	0.00
	Ministry of Human Capital	11102000200	4,800,000.00	153,284,200.00	152,180,000.00	1,104,200.00	148,484,200.00	1,950,000.00
	Ministry of Information and State Orientation	12300100100	126,544,881.70	171,484,880.24	128,259,500.00	43,225,380.24	44,939,998.54	133,867,032.20
	Ministry of Internal Security	11100400100	751,948,680.00	1,042,406,315.45	728,620,000.00	313,786,315.45	290,457,635.45	1,399,863,970.35
	Office of Auditor General - Local Government	14000100200	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
	Office of the Auditor General	14000100100	900,000.00	1,076,850.00	800,000.00	276,850.00	176,850.00	1,000,000.00
	Office of the Deputy Governor	11100100200	305,123,596.09	228,236,350.00	171,253,900.00	56,982,450.00	(76,887,246.09)	169,696,900.00
	Office of the Executive Governor	11100100100	5,359,448,184.81	6,974,075,097.35	6,217,574,606.00	756,500,491.35	1,614,626,912.54	3,517,881,151.61
	Office of the Head of Services	12500100100	5,115,000.00	5,340,000.00	5,210,000.00	130,000.00	225,000.00	1,662,000.00
	Office of the Secretary to the State Government	11101300100	2,272,505,585.90	8,333,781,400.00	8,126,009,400.00	207,772,000.00	6,061,275,814.10	2,583,898,612.00
	Office of the SSA on Religious and Welfare Matters	1400100200	640,970,000.00	879,300,000.00	879,300,000.00	0.00	238,330,000.00	582,700,000.00
	Public Service and Manpower Development	11103400100	0.00	2,380,000.00	2,380,000.00	0.00	2,380,000.00	0.00
	State Civil Service Commission	14700100100	1,500,000.00	2,563,000.00	2,400,000.00	163,000.00	1,063,000.00	2,231,830.00
	Sustainable Development Goals	11118500100	0.00	940,000.00	940,000.00	0.00	940,000.00	490,000.00
	TOTAL ADMINISTRATIVE SECTOR		10,053,390,728.50	18,872,611,428.04	17,478,272,686.00	1,394,338,742.04	8,819,220,699.54	9,287,269,897.16
B	ECONOMIC SECTOR	02						
	Board of Internal Revenue	22000800100	24,100,000.00	20,885,620.00	20,212,000.00	673,620.00	(3,214,380.00)	6,455,480.00
	EBADEP	21510200100	100,000.00	1,590,000.00	1,590,000.00	0.00	1,490,000.00	40,000.00
	Ebonyi Building Material Limited	22205600100	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00
	Ebonyi Investment and Property Co. Ltd	22001200100	50,000.00	1,756,000.00	1,756,000.00	0.00	1,706,000.00	0.00
	Ebonyi Rice World	21511200300	1,073,675,000.00	0.00	0.00	0.00	(1,073,675,000.00)	0.00
	Ebonyi State Council for Art & Culture	23600400100	1,452,549.50	6,855,000.00	6,855,000.00	0.00	5,402,450.50	120,000.00
	Ebonyi State Fertilizer & Chemical Company	21511000200	0.00	21,277,792.92	1,200,000.00	20,077,792.92	21,277,792.92	0.00
	Ebonyi State Housing Development Corporation	25301000100	0.00	429,000.00	429,000.00	0.00	429,000.00	0.00
	Ebonyi State Operations and Co-Ordinating Unit	23800200100	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
	Ebonyi State Road Maintenance Agency	23400400100	1,000,000.00	667,000.00	667,000.00	0.00	(333,000.00)	0.00
	Ebonyi State Tourism Board	23605200100	0.00	0.00	0.00	0.00	0.00	150,000.00

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	Ebonyi Transport Service (EBORTRANS)	22905300100	0.00	59,446,651.66	35,884,998.23	23,561,653.43	59,446,651.66	0.00
	Ebonyi Vocational Agric Training Insitute (E-Vati)	021511000300	0.00	21,350,000.00	21,350,000.00	0.00	21,350,000.00	0.00
	EBRUWASSA	23405400200	0.00	501,000.00	501,000.00	0.00	501,000.00	0.00
	Fiscal Responsibility Commission	22001300100	1,800,000.00	1,805,000.00	1,200,000.00	605,000.00	5,000.00	3,514,000.00
	Ministry of Agriculture and Natural Resources	215000100100	2,250,000.00	3,301,500.00	3,301,500.00	0.00	1,051,500.00	14,347,000.00
	Ministry of Budget & Planning	238000100100	2,579,700.00	5,478,100.00	4,826,100.00	652,000.00	2,898,400.00	6,593,000.00
	Ministry of Business Development		0.00	1,698,000.00	0.00	1,698,000.00	1,698,000.00	0.00
	Ministry of Commerce and Industry	22200100100	1,455,000.00	1,793,600.00	1,793,600.00	0.00	338,600.00	2,400,000.00
	Ministry of Culture and Tourism	23600100100	1,000,000.00	1,015,000.00	800,000.00	215,000.00	15,000.00	2,028,000.00
	Ministry of Finance and Economic Development	22000100100	76,382,460.00	696,530,790.00	695,568,440.00	962,350.00	620,148,330.00	9,993,150.00
	Ministry of Housing & Urban Development	026001000100	900,000.00	201,900,000.00	201,820,000.00	80,000.00	201,000,000.00	1,510,000.00
	Ministry of Infrastructure	023400500100	1,100,000.00	1,983,000.00	1,713,000.00	270,000.00	883,000.00	200,000.00
	Ministry of Investment	022001300100	0.00	3,240,000.00	3,240,000.00	0.00	3,240,000.00	0.00
	Ministry of Land & Survey	026000100100	1,079,500.00	1,430,500.00	1,200,000.00	230,500.00	351,000.00	2,443,032.00
	Ministry of Power	26100100100	2,087,400.00	1,935,700.00	800,000.00	1,135,700.00	(151,700.00)	106,296,004.06
	Ministry of Project Monitoring	026500100100	1,905,000.00	2,593,500.00	2,419,500.00	174,000.00	688,500.00	1,800,000.00
	Ministry of Rice Mill Development		450,000.00	450,000.00	0.00	450,000.00	0.00	0.00
	Ministry of Solid Minerals	23305100100	11,665,000.00	3,648,240.00	2,400,000.00	1,248,240.00	(8,016,760.00)	8,766,800.00
	Ministry of Special Project	23400400200	400,000.00	3,000,000.00	3,000,000.00	0.00	2,600,000.00	1,000,000.00
	Ministry of Water Resouces	26100100100	5,922,800.00	3,030,000.00	3,000,000.00	30,000.00	(2,892,800.00)	3,432,500.00
	Ministry of Works and Transports	23400100100	1,146,000.00	836,000.00	836,000.00	0.00	(310,000.00)	1,318,000.00
	Office of the Accountant General	22000700100	16,929,700.00	3,751,886,393.71	894,087,156.59	2,857,799,237.12	3,734,956,693.71	9,152,800.00
	Office of the Surveyor- General	026000200100	600,000.00	874,700.00	848,000.00	26,700.00	274,700.00	1,388,170.00
	Revenue Appeal Commssion	22000800200	0.00	6,405,000.00	6,405,000.00	0.00	6,405,000.00	0.00
	TOTAL ECONOMIC SECTOR		1,230,030,109.50	4,835,993,088.29	1,926,103,294.82	2,909,889,793.47	3,605,962,978.79	182,947,936.06
C	LAW AND JUSTICE	03						
	Customary Court of Appeal	32605200100	30,000,000.00	34,285,000.00	29,000,000.00	5,285,000.00	4,285,000.00	29,995,500.00
	High Court of Justice	32605100100	102,532,526.20	174,776,050.00	155,202,000.00	19,574,050.00	72,243,523.80	134,061,244.22
	Judicial Service Commission	31801100100	6,000,000.00	108,050,000.00	107,500,000.00	550,000.00	102,050,000.00	6,400,000.00
	Ministry of Justice	32600100100	176,755,505.63	168,449,037.00	78,947,600.00	89,501,437.00	(8,306,468.63)	123,500,000.00
	TOTAL LAW AND JUSTICE		315,288,031.83	485,560,087.00	370,649,600.00	114,910,487.00	170,272,055.17	293,956,744.22
D	REGIONAL SECTOR	04						
	Abakaliki Capital Development Board	045100100100	4,500,000.00	10,626,100.00	10,200,000.00	426,100.00	6,126,100.00	2,000,000.00
	TOTAL REGIONAL SECTOR		4,500,000.00	10,626,100.00	10,200,000.00	426,100.00	6,126,100.00	2,000,000.00
E	SOCIAL SECTOR	05						
	Local Government Staff Pension Board	55100200100	0.00	1,684,500.00	1,684,500.00	0.00	1,684,500.00	0.00
	Ebonyi State Agency for Mass Literacy	51701000100	275,000.00	1,713,000.00	1,713,000.00	0.00	1,438,000.00	125,000.00
	Ebonyi State College of Education	051701900100	31,420,272.42	69,326,137.80	53,038,020.36	16,288,117.44	37,905,865.38	46,759,558.00
	Ebonyi State Health Insurance Agency	052110300300	0.00	238,710,000.00	238,710,000.00	0.00	238,710,000.00	0.00
	Ebonyi State Library Board	51700800100	110,000.00	677,100.00	670,000.00	7,100.00	567,100.00	80,000.00
	Ebonyi State Scholarship Board	51705600100	120,000.00	91,884,800.00	91,884,600.00	200.00	91,764,800.00	105,000.00

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	Ebonyi State School of Health	052100100200	20,401,507.22	8,204,880.71	2,460,000.00	5,744,880.71	(12,196,626.51)	36,466,424.00				
	Ebonyi State School of Nursing	52100400100	16,481,414.50	11,960,000.00	11,960,000.00	0.00	(4,521,414.50)	23,027,714.50				
	Ebonyi State Universal Basic Education Board	51700300100	0.00	3,120,000.00	3,120,000.00		3,120,000.00	0.00				
	Ebonyi State University	051702100100	1,274,797,425.63	1,522,393,798.24	1,073,914,505.86	448,479,292.38	247,596,372.61	783,422,124.55				
	Ebonyi State Vocational College	051702000200	0.00	22,799,800.00	22,799,800.00		22,799,800.00	0.00				
	Exam Development Centre	51700900100	20,806,512.00	74,089,350.00	34,654,600.00	39,434,750.00	53,282,838.00	80,000.00				
	King David Gifted Children Academy	051703000200	0.00	135,300,000.00	135,300,000.00	0.00	135,300,000.00	0.00				
	Ministry of Education	51700100100	3,592,021.25	12,564,085.00	7,339,485.00	5,224,600.00	8,972,063.75	4,603,100.00				
	Ministry of Enviroment	53500100100	1,100,000.00	1,070,000.00	627,300.00	442,700.00	(30,000.00)	1,700,000.00				
	Ministry of Health	52100100100	416,663,861.50	527,694,400.00	527,353,800.00	340,600.00	111,030,538.50	13,522,000.00				
	Ministry of Local Government and Chieftaincy Matters	55100100100	0.00	2,040,000.00	2,040,000.00	0.00	2,040,000.00	600,000.00				
	Ministry of Women Affairs and Social Development	51400100100	2,910,000.00	6,339,500.00	6,120,960.00	218,540.00	3,429,500.00	2,200,000.00				
	Ministry of Youth and Sports	51300100100	16,100,000.00	6,933,000.00	6,933,000.00	0.00	(9,167,000.00)	1,685,800.00				
	Primary Health Care Dev. Agency	52100300100	0.00	0.00	0.00	0.00	0.00	0.00				
	Secondary Education Board	51705100100	0.00	5,220,000.00	5,220,000.00	0.00	5,220,000.00	3,450,000.00				
	Senior Speical Assistant on Higher Educatoin	051703000100	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00				
	Senior Speical Assistant on Private Sch	051703000200	0.00	3,050,000.00	3,050,000.00	0.00	3,050,000.00	0.00				
	State Hospital Management Board	52110200100	63,600.00	1,927,100.00	1,924,400.00	2,700.00	1,863,500.00	50,000.00				
	State Sports Council	53900100100	255,000.00	516,000.00	516,000.00	0.00	261,000.00	330,000.00				
	TOTAL SOCIAL SECTOR		1,805,096,614.52	2,799,217,451.75	2,283,033,971.22	516,183,480.53	994,120,837.23	918,206,721.05				
	GRAND TOTAL		13,408,305,484.35	27,004,008,155.08	22,068,259,552.04	4,935,748,603.04	13,595,702,670.73	10,684,381,298.49				
F	Contingency Fund	22070002	501,173,554.99	1,717,379,853.68	1,000,000,000.00	717,379,853.68	1,216,206,298.69	1,067,854,549.24				
	Total		501,173,554.99	1,717,379,853.68	1,000,000,000.00	717,379,853.68	1,216,206,298.69	1,067,854,549.24				
	GRAND TOTAL WITH CONTINGENCY		13,909,479,039.34	28,721,388,008.76	23,068,259,552.04	5,653,128,456.72	14,811,908,969.42	11,752,235,847.73				
30	Statutory Revenue		A	B	C	D	E	F	G	H	I	
	Month		Statutory Allocations	Exchange Rate Gain Alloc.	Excess Crude Oil	Forex Equalization	Excess Bank Charges Refund	Goods and Valuable Consideration	None Oil Revenue	FGN International Fund	Solid Mineral Revenue	TOTAL
	January		3,247,225,445.20	6,619,433.11				82,260,272.17				3,336,105,150.48
	February		2,912,119,199.09	5,812,858.84			4,154,774.27	102,741,433.24				3,024,828,265.44
	March		2,571,761,478.68	4,194,566.07		83,356,475.16	6,391,346.24					2,665,703,866.15
	April		2,605,955,890.08	356,368,646.42								2,962,324,536.50
	May		2,032,268,813.03	151,112,608.70	655,387,968.29		7,073,665.01				88,463,386.50	2,934,306,441.53
	June		2,292,531,605.65	157,895,179.74								2,450,426,785.39
	July		2,408,179,389.22	246,222,052.28			315,196,445.10					2,969,597,886.60
	August		3,047,716,018.31	0.00								3,047,716,018.31
	September		3,014,918,722.99	0.00								3,014,918,722.99
	October		1,928,157,488.40	0.00		216,865,079.14			283,676,800.59	394,878,106.42		2,823,577,474.55
	November		1,988,765,407.33	0.00		40,545,292.73	6,312,325.31		126,078,578.04	394,878,106.42		2,556,579,709.83
	December		2,275,087,173.77	0.00		43,148,892.80						2,318,236,066.57

**EBONYI STATE GOVERNMENT
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	Total		30,324,686,631.75	928,225,345.16	655,387,968.29	383,915,739.83	339,128,555.93	185,001,705.41	409,755,378.63	789,756,212.84	88,463,386.50	34,104,320,924.34
			2020	2019								
34.0	Short Term Loans Granted											
A	Housing Loan Granted to the State Govt Officials											
	Ministry of Housing and Urban Devpmnt		200,000,000.00									
	High Court of Justice		100,000,000.00									
	Ebonyi State House of Assemly		100,000,000.00									
	Total		400,000,000.00	0.00								
36.0	PURCHASE/CONSTRUCTION OF PROPERTY, PLANTS AND EQUIPMENT											
			A	B	C	D	E	F	G	H	I	
			Land and Building	Infrastructure - Water	Infrastructure - Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Total
		NCOA CODES	320101	320102	320103	320104	320105	320106	320107		320108	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	Abakaliki Capital Territory											
	Customary Court of Appeal	26052001	36,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000,000.00
	Ebonyi Broadcasting Corporation	23003001		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ebonyi Road Maintanance Agency	34004001			396,662,501.99	0.00	0.00	0.00	0.00	0.00	0.00	396,662,501.99
	Ebonyi State College of Education	17019001	481,921,509.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	481,921,509.86
	Ebonyi State Council of Public Procurement	11010001	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	12003001	70,000,000.00	0.00	0.00	0.00	25,000,000.00	255,429,130.00	5,000,000.00	0.00	0.00	355,429,130.00
	Ebonyi State School of Health											0.00
	Ebonyi State School of Nursing			0.00								0.00
	Ebonyi State Universal Basic Education Board		6,625,776,577.44									6,625,776,577.44
	Ebonyi State University	17021001	1,152,130,664.39	0.00	675,000.00	317,989,471.92		0.00	0.00	0.00	0.00	1,470,795,136.31
	Ebonyi State Vocational Education	17002000	53,759,584.50	0.00	0.00	14,158,491.75		0.00	0.00	0.00	0.00	67,918,076.25
	EB-RUWASSA	61054002	0.00	2,794,800.00	0.00	0.00		0.00	0.00	0.00	0.00	2,794,800.00
	Judicial High Court	26051001	41,534,894.15		0.00	0.00	33,800,668.93	0.00	0.00	0.00	0.00	75,335,563.08
	Judicial Service Commission	18011001	24,000,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000,000.00
	Ministry of Agriculture	15001001	81,130,465.54	24,993,244.00	22,046,588.17	67,993,604.96	0.00	0.00	0.00	0.00	0.00	196,163,902.67
	Ministry of Commerce	22001001	8,159,590,117.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,159,590,117.54
	Ministry of Culture & Tourism	36001001	124,215,519.52	0.00	0.00	0.00	0.00	0.00	690,000.00	0.00	0.00	124,905,519.52
	Ministry of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ministry of Enviroment	35001001	122,497,587.98		289,500,000.00	7,022,860.21	0.00	0.00	2,406,000.00	0.00	0.00	421,426,448.19
	Ministry of Finance	20001001					0.00	0.00			483,000.00	483,000.00
	Ministry of Health	21001001	11,119,865,410.19		1,117,017,354.10	272,839,236.84	197,812,350.00	4,841,566,247.91				17,549,100,599.04
	Ministry of Housing	60010002	2,318,813,561.26	31,647,016.14	28,935,258.00		180,176,063.50	6,974,575.00			31,733,205.00	2,598,279,678.90
	Ministry of Human Capital	11020001			8,982,000.00			800,000.00	397,000.00		210,000.00	10,179,000.00
	Ministry of Information	23001001					1,609,812.50					1,819,812.50
	Ministry of Infrastructure	34004001	178,982,590.73		364,684,147.90	139,136,285.53		46,982,875.00		5,520,450,292.83		6,250,236,191.99
	Ministry of Internal Security	11004001									39,251,700.00	39,251,700.00
	Ministry of Justice											0.00
	Ministry of Lands	60001001			858,796,301.16						2,401,035.00	861,197,336.16
	Ministry of Power	61001001	176,928,210.70		1,735,932,352.51	1,126,290,445.88	987,000.00	70,120,500.00	3,303,750.00			3,113,562,259.09
	Ministry of Project Monitoring	11021009	2,176,712,110.98		8,244,000.00							2,184,956,110.98
	Ministry of Solid Minerals	22051001			7,346,500.00							7,346,500.00
	Ministry of Water Resourc	61054001		225,281,407.43	1,465,000.00							226,746,407.43
	Ministry of Women Affairs											0.00

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Ministry of works & Transport	34001001			11,222,843,177.29	12,675,930.00				3,867,471,431.28		15,102,990,538.57
Ministry of Youth & Sports	13001001				77,570,665.00						77,570,665.00
Ministry Special Projects	11013002			251,799,193.59	450,799,375.00				6,217,411,656.73		6,920,010,225.32
Office of the Accountant General	20007001	392,121,785.10		176,036,693.18				3,387,500.00		3,293,300.00	574,839,278.28
Office of the Deputy Governor											0.00
Office of the Executive Governor	11001001									731,000.00	731,000.00
Office of the SA to Governor on ICT	23013002									6,153,000.00	6,153,000.00
Office of the Secretary to State Govt	11013001			959,403,621.83				1,611,881,350.00			2,571,284,971.83
Office of the Surveyor General	60002001			450,000.00							450,000.00
State Civil Service Commission	47001001					8,662,000.00					8,662,000.00
TOTAL		33,335,980,589.88	284,716,467.57	17,450,819,689.72	2,486,476,367.09	448,047,894.93	1,941,618,480.00	4,907,320,447.91	15,605,333,380.84	84,256,240.00	76,544,569,557.95

		2020	2019
42.0	Prior Year Adjustment		
A	Adjustment on Excess Crude Loan		
	Actual Closing Balance as at the Year end	0.00	9,323,705,181.09
	Balance Taken into the Statement as at the Year end	0.00	(7,715,517,880.72)
	Adjustment Required	0.00	1,608,187,300.37
B	Adjustment on Other Judgement Debt		
	Actual Closing Balance as at the Year end	0.00	185,052,990.50
	Balance Taken into the Statement as at the Year end	0.00	0.00
	Adjustment Required	0.00	185,052,990.50
C	Adjustment on Pension and Gratuity Liability		
	Actual Closing Balance as at the Year end (including Reclassified Salary Arrear)	0.00	6,701,645,455.86
	Balance Taken into the Statement as at the Year end	0.00	(4,844,286,220.81)
	Adjustment Required	0.00	1,857,359,235.05

43.0	Capital Expenditures							
43.2	Capital Expenditures By Sector and Administrative Classification							
A	ADMINISTRATIVE SECTOR	01	-	-	-	-	-	-
	Department of Small and Medium Scale Enterprise	11020002	0.00	155,600,000.00	155,600,000.00	0.00	155,600,000.00	0.00
	Directorate of Attitudinal Change	11188001	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Ebonyi Broadcasting Corporation	23003001	1,600,000.00	78,400,000.00	78,400,000.00	0.00	76,800,000.00	0.00
	Ebonyi Business Environment Agency	11020003	0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	
	Ebonyi State Council of Public Procurement	11010001	6,000,000.00	11,000,000.00	11,000,000.00	0.00	5,000,000.00	0.00
	Ebonyi State Emergency Mgt. Agency (SEMA)	11008001	0.00	26,000,000.00	26,000,000.00	0.00	26,000,000.00	0.00
	Ebonyi State House of Assembly	12003001	455,429,130.00	745,829,130.00	583,200,000.00	162,629,130.00	290,400,000.00	484,000,000.00
	Ebonyi State House of Assembly Service Commission	12004001	0.00	10,600,000.00	10,600,000.00	0.00	10,600,000.00	0.00
	Ebonyi State Independent Electoral Commission	48001001	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
	Ebonyi State Newspaper & Publishing Corporation	23055001	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00

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	Government Printing and Stationery Department	23013001	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Liaison Office - Lagos	11021001	0.00	4,395,300.00	4,395,300.00	0.00	4,395,300.00	1,210,000.00
	Liaison Office, Aba/Port Harcourt	11021005	0.00	0.00	0.00	0.00	0.00	0.00
	Liaison Office, Abuja	11021002	0.00	57,900,000.00	23,900,000.00	34,000,000.00	57,900,000.00	0.00
	Liaison Office, Enugu/Anambra	11021004	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
	Liaison Office, Owerri	11021007	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
	Local Government Service Commission	47001002	0.00	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00
	Ministry of Grants and Donor Agencies	11007001	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
	Ministry of Human Capital	11020001	12,729,000.00	3,422,000,000.00	3,421,000,000.00	1,000,000.00	3,409,271,000.00	133,922,000.00
	Ministry of Information	23001001	1,819,812.50	49,000,000.00	49,000,000.00	0.00	47,180,187.50	21,050,000.00
	Ministry of Internal Security	11004001	39,251,700.00	589,020,884.50	542,000,000.00	47,020,884.50	549,769,184.50	107,800,000.00
	Office of Auditor General - Local Government	40001002	0.00	7,326,800.00	7,326,800.00	0.00	7,326,800.00	0.00
	Ministry of Project Monitoring	11021009	2,184,956,110.98	112,000,000.00	102,000,000.00	10,000,000.00	(2,072,956,110.98)	678,449,493.72
	Ministry Special Projects	11013002	6,920,010,225.32	6,351,928,342.98	2,501,300,000.00	3,850,628,342.98	(568,081,882.34)	91,902,050.00
	Office of Auditor General - State	40001001	0.00	4,300,000.00	4,300,000.00	0.00	4,300,000.00	0.00
	Office of Religious and Welfare Matters	11021007	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
	Office of SA on Inter Party & Labour Affairs	11187001	0.00	5,900,000.00	5,900,000.00	0.00	5,900,000.00	0.00
	Office of the Deputy Governor	11001002	0.00	129,000,000.00	129,000,000.00	0.00	129,000,000.00	45,875,000.00
	Office of the Executive Governor	11001001	731,000.00	386,698,975.00	345,000,000.00	41,698,975.00	385,967,975.00	368,859,077.00
	Office of the Head of Service	25001001	0.00	5,400,000.00	5,400,000.00	0.00	5,400,000.00	0.00
	Office of the SA to Governor on ICT	23013002	6,153,000.00	80,200,000.00	80,200,000.00	0.00	74,047,000.00	0.00
	Office of the Secretary to State Govt	11013001	2,571,284,971.83	2,374,700,000.00	2,374,700,000.00	0.00	(196,584,971.83)	3,138,958,729.65
	State Civil Service Commission	47001001	8,662,000.00	24,000,000.00	24,000,000.00	0.00	15,338,000.00	2,900,000.00
	Sustainable Development Goals (SDG's) (PSU)	11185001	0.00	50,400,000.00	50,400,000.00	0.00	50,400,000.00	0.00
	Women Development Centre	11021003	0.00	22,000,000.00	22,000,000.00	0.00	22,000,000.00	0.00
	TOTAL ADMINISTRATIVE SECTOR		12,208,626,950.63	14,768,799,432.48	10,621,822,100.00	4,146,977,332.48	2,560,172,481.85	5,074,926,350.37
B	ECONOMIC SECTOR	02						
	Ebonyi Building Material Ind. Ltd	22056001	0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00	0.00
	Ebonyi Rice World	15102003	0.00	21,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00
	Ebonyi Road Maintenance Agency	34004001	396,662,501.99	857,515,666.09	250,000,000.00	607,515,666.09	460,853,164.10	202,984,572.99
	Ebonyi State Agric. Dev. Programme	15102001	0.00	6,340,500.00	6,340,500.00	0.00	6,340,500.00	0.00
	Ebonyi State Community and Social Development Agency (EB-CSDA)	11020002	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
	Ebonyi State Council for Arts and Culture	36004001	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
	Ebonyi State Fertilizer & Chemical Co. Ltd.	15110002	0.00	25,200,000.00	25,200,000.00	0.00	25,200,000.00	0.00

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	Ebonyi State Housing Corporation	60010001	0.00	5,248,525.00	5,248,525.00	0.00	5,248,525.00	0.00
	Ebonyi State Investment and Property Ltd	20012001	0.00	5,915,850.00	5,915,850.00	0.00	5,915,850.00	0.00
	Ebonyi State Operations and Co-ordinating Unit (EB-SOCU)	38001002	0.00	11,400,000.00	11,400,000.00	0.00	11,400,000.00	0.00
	Ebonyi State Tourism Board	36052001	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
	Ebonyi State Transport Service (EBOTRANS)	34053001	0.00	42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00
	Ebonyi State Vocational Agric Training Institute (E-VATI)	15110002	0.00	115,000,000.00	115,000,000.00	0.00	115,000,000.00	0.00
	EB-RUWASSA	61054002	2,794,800.00	55,000,000.00	55,000,000.00	0.00	52,205,200.00	0.00
	FADAMA	15102002	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
	Fiscal Responsibility Commission	20013001	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
	Internal Revenue Board	20008001	0.00	76,200,000.00	76,200,000.00	0.00	76,200,000.00	0.00
	Ministry of Agriculture	15001001	196,163,902.67	1,353,000,000.00	1,353,000,000.00	0.00	1,156,836,097.33	1,273,626,510.93
	Ministry of Budget, Planning, Research & Monitoring	38001001	0.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00	0.00
	Ministry of Commerce	22001001	8,159,590,117.54	8,127,969,804.73	5,597,000,000.00	2,530,969,804.73	(31,620,312.81)	4,670,969,250.49
	Ministry of Culture and Tourism	36001001	124,905,519.52	351,200,000.00	351,200,000.00	0.00	226,294,480.48	40,725,900.00
	Ministry of Finance	20001001	483,000.00	24,000,000.00	24,000,000.00	0.00	23,517,000.00	919,300.00
	Ministry of Housing	60010002	2,798,279,678.90	3,682,494,219.21	2,625,000,000.00	1,057,494,219.21	884,214,540.31	3,340,020,656.06
	Ministry of Infrastructure	34004001	6,250,236,191.99	8,352,858,625.81	5,510,000,000.00	2,842,858,625.81	2,102,622,433.82	0.00
	Ministry of Investment	20013002	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
	Ministry of Lands	60001001	861,197,336.16	1,394,401,560.95	945,000,000.00	449,401,560.95	533,204,224.79	402,100,775.64
	Ministry of Power	61001001	3,113,562,259.09	4,393,627,204.14	4,047,000,000.00	346,627,204.14	1,280,064,945.05	1,900,939,715.19
	Ministry of Solid Minerals	22051001	7,346,500.00	152,000,000.00	152,000,000.00	0.00	144,653,500.00	41,525,800.00
	Ministry of Water Resourc	61054001	226,746,407.43	980,548,309.90	975,000,000.00	5,548,309.90	753,801,902.47	393,075,777.38
	Ministry of works & Transport	34001001	15,102,990,538.57	19,008,949,960.43	13,463,336,500.00	5,545,613,460.43	3,905,959,421.86	12,499,806,788.96
	Office of the Accountant General	20007001	3,293,300.00	26,085,900.00	26,000,000.00	85,900.00	22,792,600.00	32,019,729.00
	Office of the Surveyor General	60002001	450,000.00	24,000,000.00	24,000,000.00	0.00	23,550,000.00	1,663,636.36
	Revenue Appeal Commission	20008002	0.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	0.00
	Salt and Cement Production	22051002	0.00	179,000,000.00	179,000,000.00	0.00	179,000,000.00	0.00
	State Statistical Bureau	38004001	0.00	4,100,000.00	4,100,000.00	0.00	4,100,000.00	0.00
	TOTAL ECONOMIC SECTOR		37,244,702,053.87	49,398,856,126.26	36,012,741,375.00	13,386,114,751.26	12,154,154,072.39	24,800,378,413.00
C	LAW AND JUSTICE SECTOR	03						
	Customary Court of Appeal	26052001	36,000,000.00	103,500,000.00	97,500,000.00	6,000,000.00	67,500,000.00	34,000,000.00
	Judicial High Court	26051001	175,335,563.08	683,335,573.08	579,000,000.00	104,335,573.08	508,000,010.00	69,445,563.10
	Judicial Service Commission	18011001	24,000,000.00	38,100,000.00	34,100,000.00	4,000,000.00	14,100,000.00	11,000,000.00
	Ministry of Justice	26001001	0.00	140,000,000.00	140,000,000.00	0.00	140,000,000.00	3,520,000.00
	TOTAL LAW AND JUSTICE SECTOR		235,335,563.08	964,935,573.08	850,600,000.00	114,335,573.08	729,600,010.00	117,965,563.10
D	REGIONAL SECTOR	04						
	Abakaliki Capital Territory	63001001	0.00	239,700,000.00	239,700,000.00	0.00	239,700,000.00	117,026,130.00

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	TOTAL REGIONAL SECTOR		0.00	239,700,000.00	239,700,000.00	0.00	239,700,000.00	117,026,130.00
E	SOCIAL SECTOR	05						
	Agency for Mass Literacy	17010001	0.00	22,000,000.00	22,000,000.00	0.00	22,000,000.00	0.00
	Ebonyi Hospital Management Board	21102001	0.00	22,300,000.00	22,300,000.00	0.00	22,300,000.00	0.00
	Ebonyi State Agency for Control of AIDS	21033001	0.00	112,000,000.00	112,000,000.00	0.00	112,000,000.00	0.00
	Ebonyi State College of Education	17019001	481,921,509.86	700,900,126.81	668,780,192.08	32,119,934.73	218,978,616.95	252,117,518.23
	Ebonyi State Health Insurance Agency	21004001	0.00	248,600,000.00	248,600,000.00	0.00	248,600,000.00	0.00
	Ebonyi State Library Board	17008001	0.00	5,283,750.00	5,283,750.00	0.00	5,283,750.00	0.00
	Ebonyi State Primary Health Care Development Agency	21003001	0.00	599,600,000.00	599,600,000.00	0.00	599,600,000.00	0.00
	Ebonyi State School of Health	21026001	0.00	48,000,000.00	48,000,000.00	0.00	48,000,000.00	0.00
	Ebonyi State School of Nursing	21033001	0.00	28,000,000.00	28,000,000.00	0.00	28,000,000.00	928,100.00
	Ebonyi State Sports Council	13051001	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.00
	Ebonyi State Universal Basic Education Board	17003001	6,625,776,577.44	9,189,838,959.93	9,049,000,000.00	140,838,959.93	2,564,062,382.49	0.00
	Ebonyi State University	17021001	1,470,795,136.31	5,221,534,813.40	4,853,123,491.35	368,411,322.05	3,750,739,677.09	0.00
	Ebonyi State Vocational Education	17002000	67,918,076.25	154,760,000.00	154,760,000.00	0.00	86,841,923.75	0.00
	Examinations Development Centre	17009001	0.00	4,381,600.00	4,381,600.00	0.00	4,381,600.00	0.00
	King David Gifted Children	17003000	0.00	95,000,000.00	95,000,000.00	0.00	95,000,000.00	0.00
	Local Government Staff Pension Board	51002001	0.00	14,000,000.00	14,000,000.00	0.00	14,000,000.00	0.00
	Ministry of Education	17001001	0.00	373,000,000.00	373,000,000.00	0.00	373,000,000.00	4,779,937.00
	Ministry of Environment	35001001	423,262,151.19	740,839,463.82	727,000,000.00	13,839,463.82	317,577,312.63	311,991,011.88
	Ministry of Health	21001001	17,549,100,599.04	25,238,687,701.44	19,810,000,000.00	5,428,687,701.44	7,689,587,102.40	5,933,707,706.24
	Ministry of Local Government, Chieftaincy Matters and Rural Development.	51001001	0.00	62,000,000.00	62,000,000.00	0.00	62,000,000.00	0.00
	Ministry of Women Affairs	14001001	0.00	119,000,000.00	119,000,000.00	0.00	119,000,000.00	20,000,000.00
	Ministry of Youth & Sports	13001001	77,570,665.00	473,237,506.15	302,000,000.00	171,237,506.15	395,666,841.15	17,621,500.00
	Office of SSA on Higher Education	17004000	0.00	29,000,000.00	29,000,000.00	0.00	29,000,000.00	0.00
	Office of SSA on Private Schools Development	17005000	0.00	0.00	0.00	0.00	0.00	0.00
	Secondary Education Board	17051000	0.00	58,200,000.00	58,200,000.00	0.00	58,200,000.00	0.00
	TOTAL SOCIAL SECTOR		26,696,344,715.09	43,562,263,921.55	37,407,129,033.43	6,155,134,888.12	16,865,919,206.46	6,541,145,773.35
	GRAND TOTAL		76,385,009,282.67	108,934,555,053.37	85,131,992,508.43	23,802,562,544.94	32,549,545,770.70	36,651,442,229.82
F	CONTINGENCY FUND	23070002	586,647,728.28	2,000,000,000.00	2,000,000,000.00	0.00	1,413,352,271.72	3,291,945,774.45
	GRAND TOTAL with Contingency Fund		76,971,657,010.95	110,934,555,053.37	87,131,992,508.43	23,802,562,544.94	33,962,898,042.42	39,943,388,004.27
25 to 28	Details and Movement in Loans and Domestic Arrears are shown below:							
			2020	2019				
	Financial Liabilities & Domestic Arrears							
27 & 28	Non Current							
	Salary Bail out		3,651,438,261.00	3,660,907,232.48				
	Excess Crude		9,050,317,542.84	8,868,331,856.71				
	CACS (Commercial Agriculture CreditScheme)		4,361,047,590.01	5,017,390,497.93				

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Micro Small Medium Enterprises Development Fund	2,000,000,000.00	0.00
	Medical Equipment	2,000,000,000.00	0.00
	Contracts Retention Arrears	499,319,470.33	2,500,000,000.00
	Other Judgement Debt	83,327,926.91	185,062,990.50
	Budget Support	17,500,292,959.29	15,699,373,244.36
	Pension and Gratuity	3,806,746,867.62	6,701,645,455.86
	Foreign Loans	24,712,368,968.01	21,253,657,035.48
	Sub Total	67,664,859,586.01	63,886,368,313.31
25 & 26	Current		
	Salary Bail out	0.00	17,654,453.18
	Excess Crude	0.00	249,307,758.82
	CACS (Commercial Agriculture Credit Scheme)	1,261,239,849.15	1,135,006,537.19
	Budget Support	0.00	1,830,806,152.92
	Severance Allowance	0.00	103,430,997.26
	Pension and Gratuity		768,835,612.62
	Foreign Loans	348,565,927.40	248,232,288.78
	Sub Total	1,609,805,776.55	4,353,273,800.78
	Grand Total	69,274,665,362.56	68,239,642,114.09
	Financial Liabilities & Domestic Arrears - Movements	2020	2019
	BUDGET SUPPORT FACILITY		
	Opening Balance	17,530,179,397.28	
	Addition	0.00	
	Principal Repayment	(29,886,438.01)	
	Closing Balance	17,500,292,959.27	
	SALARY BAILOUT		
	Opening Balance	3,678,561,685.66	
	Addition	0.00	
	Principal Repayment	(27,123,424.66)	
	Closing Balance	3,651,438,261.00	
	EXCESS CRUDE ACCT (ECA)		
	Opening Balance	9,117,639,615.53	
	Addition	0.00	
	Principal Repayment	(67,324,072.69)	
	Closing Balance	9,050,315,542.84	
	AGRIC LOANS (CACS)		
	Opening Balance	6,152,397,035.12	
	Addition	667,735,197.69	
	Principal Repayment	(1,197,844,793.65)	
	Closing Balance	5,622,287,439.16	
	JUDGEMENT DEBT		
	Opening Balance	185,062,990.50	
	Addition	85,500,000.00	
	Principal Decrease	(187,235,060.59)	

**EBONYI STATE GOVERNMENT
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Closing Balance		83,327,929.91	
CONTRACTORS ARREARS			
Opening Balance		2,500,000,000.00	
Addition		83,100,539.76	
Principal Decrease		(2,083,781,069.43)	
Closing Balance		499,319,470.33	
PENSON & GRATUITY ARREARS			
Opening Balance		7,470,481,068.48	
Addition		1,488,876,498.62	
Principal Decrease		(5,152,610,699.48)	
Closing Balance		3,806,746,867.62	
SEVERANCE ALLOWANCE			
Opening Balance		103,430,997.26	
Addition		175,664,932.50	
Principal Decrease		(279,095,929.76)	
Closing Balance		0.00	
MSMEDF			
Opening Balance		0.00	
Addition		2,000,000,000.00	
Principal Repayment		0.00	
Closing Balance		2,000,000,000.00	
MEDICAL EQUIPMENT LOAN			
Opening Balance		0.00	
Addition		2,000,000,000.00	
Principal Repayment		0.00	
Closing Balance		2,000,000,000.00	
BANK OVERDRAFT			
Opening Balance		0.00	
Addition		10,316,771,697.84	
Principal Repayment		(10,316,771,697.84)	
Closing Balance		0.00	
FOREIGN LOANS			
Opening Balance		21,501,889,324.26	
Addition			
Reconciliation with DMO		4,087,474,071.32	
Principal Repayment		(528,428,500.17)	
Closing Balance		25,060,934,895.41	

EBONYI STATE GOVERNMENT 2020 COVID-19 EXPENDITURE DISCLOSURE

ECONOMIC CODE	BUDGET DESCRIPTION	MAIN ORGANIZATION	COVID-19 BUDGET AMOUNT	ACTUAL COVID-19 EXPENDITURE	VARIANCE
			₦	₦	₦
11010001	State Government Fund		27,115,000,000.00	26,426,300,998.98	688,699,001.02
12140004	Other Grants for COVID-19 programme from FGN, individuals, Cacovid and private sector		500,000,000.00	456,913,474.08	43,086,525.92
11010014	Federal Government COVID-19 support to States		1,000,000,000.00	1,000,000,000.00	-
	TOTAL FOR REVENUE		28,615,000,000.00	27,883,214,473.06	731,785,526.94
22020601	Security and Central Covid-19 meetings	MINISTRY OF INTERNAL SECURITY & BORDER PEACE	150,000,000.00	70,165,680.00	79,834,320.00
22021007	Palliatives given to 400,000 Households of Ebonyi State, and other Palliatives to Vulnerable Groups, Disables, Religious bodies, Ebonyians in Lagos and FCT to mitigate effects of Covid-19	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,000,000,000.00	4,204,494,400.00	(204,494,400.00)
22021026	Committee activities under Covid - 19 Programmes, Transport and Logistics	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	200,000,000.00	121,132,480.00	78,867,520.00
22020501	Traning of 6,500 MSEs across the 171 political wards in the State (50 MSEs per political ward on entrepreneural capacity. (Covid-19)	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	20,000,000.00	11,573,400.00	8,426,600.00
22021026	Establishment of State Coordinating Office and Implementation Platforms (Covid-19)	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	5,000,000.00	0.00	5,000,000.00
23050103	Monitoring and Evaluation System GRM System, GBV, etc and Reporting System COVID - 19	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	5,000,000.00	0.00	5,000,000.00
22021007	Enrolling 300 Ebonyians under the expanded Social Registers and Special Beneficiary Register (SSR and New SBR) for special consumption support and transfer to Aged, Disabled and Chronically ill as well as other special groups to be identified. (Covid-19)	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	100,000,000.00	0.00	100,000,000.00
22020501	Traning of 1,300 MSEs across the State on management skills, financial recording and adoption of digital technology (100 MSEs per LGA). (Covid-19)	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	20,000,000.00	750,000.00	19,250,000.00

EBONYI STATE GOVERNMENT 2020 COVID-19 EXPENDITURE DISCLOSURE

ECONOMIC CODE	BUDGET DESCRIPTION	MAIN ORGANIZATION	COVID-19 BUDGET AMOUNT	ACTUAL COVID-19 EXPENDITURE	VARIANCE
			₦	₦	₦
22030108	Soft loan to Legislative arm of Government to start development of their houses (Covid-19)	EBONYI STATE HOUSE OF ASSEMBLY	100,000,000.00	100,000,000.00	0.00
22021003	Media on Covid -19	MINISTRY OF INFORMATION & STATE ORIENTATION	50,000,000.00	25,283,501.46	24,716,498.54
	SUB-TOTAL FOR ADMIN SECTOR RECURRENT		4,650,000,000.00	4,533,399,461.46	116,600,538.54
22030108	Soft loans to Executive arm of Public office holders to start development of their lands (Covid-19)	MINISTRY OF HOUSING & URBAN DEVELOPMENT	200,000,000.00	200,000,000.00	0.00
	SUB-TOTAL FOR ECONOMIC SECTOR RECURRENT		200,000,000.00	200,000,000.00	0.00
21020130	Allowances to Covid-19 Health Workers at Treatment and Isolation Centres (Covid-19)	MINISTRY OF HEALTH	150,000,000.00	65,234,427.00	84,765,573.00
22020605	Covid - 19 disinfection of Public Places	MINISTRY OF HEALTH	60,000,000.00	48,018,100.00	11,981,900.00
22021007	Hotel Accommodation for Health Workers (Covid-19)	MINISTRY OF HEALTH	100,000,000.00	61,457,600.00	38,542,400.00
22020501	Training of Health Workers and general Public (Covid-19)	MINISTRY OF HEALTH	50,000,000.00	10,746,500.00	39,253,500.00
22020307	Supply of face mask for Health Workers and general Public (Covid-19)	MINISTRY OF HEALTH	120,000,000.00	82,296,400.00	37,703,600.00
22020307	Supply of test kits, Drugs and disposables (Covid-19)	MINISTRY OF HEALTH	150,000,000.00	29,020,786.00	120,979,214.00
	SUB-TOTAL FOR SOCIAL SECTOR RECURRENT		630,000,000.00	296,773,813.00	333,226,187.00
22030108	Soft loan to Judiciary Arm of Government for them start developing their houses. (Covid-19)	JUDICIAL SERVICE COMMISSION	100,000,000.00	100,000,000.00	0.00
	SUB-TOTAL FOR LAW & JUSTICE SECTOR RECURRENT		100,000,000.00	100,000,000.00	0.00
22040109	Micro Credit Scheme: Empowering Ebonyians engaged in Small and Medium Enterprise (SME) through micro credit loans for business development and enhancement (Stimulus Development Project) to rejig the economy against COVID 19 effects - COVID -19 Economic recovery	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	1,625,000,000	168,532,768.66	1,456,467,231.34

EBONYI STATE GOVERNMENT 2020 COVID-19 EXPENDITURE DISCLOSURE

ECONOMIC CODE	BUDGET DESCRIPTION	MAIN ORGANIZATION	COVID-19 BUDGET AMOUNT	ACTUAL COVID-19 EXPENDITURE	VARIANCE
			₦	₦	₦
22040109	Provision of Grants to 3,000 women (including widows) and youth of Ebonyi State origin resident in the state and in diaspora for empowerment in various businesses for self reliance - COVID-19 - Economic recovery	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	100,000,000.00	0.00	100,000,000.00
22021032	Empowerment of 2,000 Ebonyians hawking in major cities in Nigeria through Street to Skill Programme of EBSG - COVID-19 - Economic recovery	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	100,000,000.00	0.00	100,000,000.00
22040107	Provision of N200,000 one-off grants to 6,500 MSEs at 500 per LGA - COVID-19 Economic Recovery	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	1,400,000,000.00	0.00	1,400,000,000.00
22021032	Empowerment of Ebonyi Youths, men/women through different co-operative societies in different skills 60% women and 40% men to rejig the economy against COVID 19 effects - COVID-19 Economic Recovery	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	50,000,000.00	0.00	50,000,000.00
22021032	Empowerment of 60,000 Ebonyians who have small business under the Akubaruoha millionaire club. Raising them from borrownares to millionaires to rejig the economy against COVID 19 effects - COVID-19 Economic Recovery	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	50,000,000.00	0.00	50,000,000.00
	SUB-TOTAL FOR ADMIN SECTOR CAPITAL		3,325,000,000.00	168,532,768.66	3,156,467,231.34
23020113	Providing 13,000 rural farmers with agro inputs such as Fertilizers, agrochemicals, improved seeds, etc (1,000 per LGA) at an average cost of N100,000 per farmer. - COVID-19 Recovery	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	100,000,000.00	0.00	100,000,000.00
23020113	Establishment of 13 agric Estate with 500 farmers per estate 6,500 farmers - COVID-19 Recovery	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	130,000,000.00	0.00	130,000,000.00
23020123	Completion of International Market for over 20,000 traders to have shops and increase State IGR by over N100m/month - COVID-19 Economic Recovery	MINISTRY OF COMMERCE & INDUSTRY	2,500,000,000	3,066,042,081.77	(566,042,081.77)
23020118	Completion of the 5,000 mall capacity to create employment and business activities in the State and inject more IGR to the State - COVID-19 Economic Recovery	MINISTRY OF COMMERCE & INDUSTRY	2,000,000,000	3,297,588,800.31	(1,297,588,800.31)

EBONYI STATE GOVERNMENT 2020 COVID-19 EXPENDITURE DISCLOSURE

ECONOMIC CODE	BUDGET DESCRIPTION	MAIN ORGANIZATION	COVID-19 BUDGET AMOUNT	ACTUAL COVID-19 EXPENDITURE	VARIANCE
			₦	₦	₦
23020113	Completion of Agricultural Industrial Clusters at Ebonyi South Senatorial zone (Uburu) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	MINISTRY OF COMMERCE & INDUSTRY	500,000,000.00	1,242,130,006.83	(742,130,006.83)
23020113	Completion of Agricultural Industrial Clusters at Ebonyi Central senatorial Zone (Ntezi) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	MINISTRY OF COMMERCE & INDUSTRY	150,000,000.00	0.00	150,000,000.00
23020113	Completion of Agricultural Industrial Clusters at Ebonyi North Senatorial Zone (Abakaliki) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	MINISTRY OF COMMERCE & INDUSTRY	150,000,000.00	114,795,267.83	35,204,732.17
23020114	Constrction of Enyibichiri Ojon Nwida Agricultural Road (12.4km) in Ikwo LGA for food production - COVID - 19 Economic Recovery	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	347,775,931.58	152,224,068.42
23020114	Constrction of Oferekpe Ovuduechi road (15km) in Izzi L.G.A (Agricultural Farm Road) for food production - COVID-19 Economic Recovery	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	217,273,455.67	282,726,544.33
23020114	Construction of Eworoshade- Nduegu-Amegu Agricultural Road (5km) for food production -COVID - 19 Economic Recovery	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	323,106,927.68	176,893,072.32
23020114	Construction of G.T.C Agba-Agba-Elu-Egu-Enu-Isu Agricultural road (10.3km) COVID-19 - Economic Revocery	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	288,445,462.07	211,554,537.93
	SUB-TOTAL FOR ECONOMIC SECTOR CAPITAL		7,530,000,000.00	8,897,157,933.74	(1,367,157,933.74)
23030114	Procurement of e-learning equipment and accessories for COVID-19 Education Crisis response - COVID-19 crisis management	MINISTRY OF EDUCATION	50,000,000.00	140,900.00	49,859,100.00
2220411	Operational cost for the use of media houses (EBBC TV/Radio, Unity FM, NTA Abakaliki) and stipends for the operators of COVID-19 e-learning programme - COVID-19 crisis management	MINISTRY OF EDUCATION	60,000,000.00	0.00	60,000,000.00

EBONYI STATE GOVERNMENT 2020 COVID-19 EXPENDITURE DISCLOSURE

ECONOMIC CODE	BUDGET DESCRIPTION	MAIN ORGANIZATION	COVID-19 BUDGET AMOUNT	ACTUAL COVID-19 EXPENDITURE	VARIANCE
			₦	₦	₦
23020106	Construction of COVID-19 Isolation Centres at Ishielu borders, GTC and Abakaliki township Stadium and other locations in future.	MINISTRY OF HEALTH	30,000,000.00	29,625,730.85	374,269.15
23020106	Construction of COVID-19 Treatment Centre at Unity square and other locations in future	MINISTRY OF HEALTH	100,000,000.00	123,699,524.49	(23,699,524.49)
23030106	Renovation and equipping of 13 General Hospitals for COVID-19 Treatment Centres	MINISTRY OF HEALTH	1,500,000,000.00	954,081,720.78	545,918,279.22
23010122	Purchase of COVID-19 Equipment	MINISTRY OF HEALTH	120,000,000.00	173,012,536.80	(53,012,536.80)
23020106	Completion of FETHA in Abakaliki ready for COVID-19 treatment centre	MINISTRY OF HEALTH	320,000,000.00	372,608,876.19	(52,608,876.19)
23010122	Equipping and furnishing of EBSU College of medicine ready as COVID-19 Isolation & treatment Centres	MINISTRY OF HEALTH	4,000,000,000.00	5,134,479,719.68	(1,134,479,719.68)
23020106	Completion of EBSU College of medicine to serve as COVID-19 treatment Center	MINISTRY OF HEALTH	3,000,000,000.00	6,752,676,118.11	(3,752,676,118.11)
23010122	Infrastructure development and medical equipment at EBSU College of Medicine - Uburu with N3,000,000,000 Tetfund grant. COVID-19 Economic Recovery	EBONYI STATE UNIVERSITY	3,000,000,000.00	0.00	3,000,000,000.00
	SUB-TOTAL FOR SOCIAL SECTOR CAPITAL		12,180,000,000.00	13,540,325,126.90	-1,360,325,126.90
	TOTAL EXPENDITURE(RECURRENT SECTOR + CAPITAL SECTOR)		28,615,000,000.00	27,736,189,103.76	878,810,896.24
	BALANCE (TOTAL REVENUE - TOTAL EXPENDITURES)			147,025,369.30	

2020 COVID-19 RECURRENT (OVERHEAD) EXPENDITURES						
NOTES	SECTORS	ORIGINAL 2020 BUDGET (OVERHEAD RECURRENT)	TOTAL 2020 OVERHEAD RECURRENT ACTUAL	COVID-19 2020 BUDGET (OVERHEAD RECURRENT)	COVID-19 2020 OVERHEAD RECURRENT ACTUAL	Covid Budget Implementation %
11.2	Administrative	17,478,272,686.00	10,053,390,728.50	4,650,000,000.00	4,533,399,461.46	97%
11.2	Economic	1,926,103,294.82	1,230,030,109.50	200,000,000.00	200,000,000.00	100%
11.2	Law & Justice	370,649,600.00	315,288,031.83	100,000,000.00	100,000,000.00	100%
11.2	Regional	10,200,000.00	4,500,000.00	0.00	0.00	0%
11.2	Social	2,283,033,971.22	1,805,096,614.52	630,000,000.00	296,773,813.00	47%
	TOTAL	22,068,259,552.04	13,408,305,484.35	5,580,000,000.00	5,130,173,274.46	92%

2020 Covid-19 Overhead Recurrent Expenditures make up 38.26% of Total 2020 Actual Overhead Recurrent Expenditures.

EBONYI STATE GOVERNMENT 2020 COVID-19 EXPENDITURE DISCLOSURE

ECONOMIC CODE	BUDGET DESCRIPTION	MAIN ORGANIZATION	COVID-19 BUDGET AMOUNT	ACTUAL COVID-19 EXPENDITURE	VARIANCE
			₦	₦	₦

2020 COVID-19 CAPITAL EXPENDITURES						
NOTES	SECTORS	ORIGINAL 2020 BUDGET (CAPITAL)	TOTAL 2020 CAPITAL ACTUAL	COVID-19 2020 BUDGET (CAPITAL)	COVID-19 2020 CAPITAL ACTUAL	Covid Budget Implementation %
43.2	Administrative	10,621,822,100.00	12,208,626,950.63	3,325,000,000.00	168,532,768.66	5%
43.2	Economic	36,012,741,375.00	37,244,702,053.87	7,530,000,000.00	8,897,157,933.74	118%
43.2	Law & Justice	850,600,000.00	235,335,563.08	0.00		0%
43.2	Regional	239,700,000.00	-	0.00	0.00	0%
43.2	Social	37,407,129,033.43	26,696,344,715.09	12,180,000,000.00	13,540,325,126.90	111%
	TOTAL	85,131,992,508.43	76,385,009,282.67	23,035,000,000.00	22,606,015,829.30	98%

2020 Covid-19 Capital Expenditures make up 29.59% of Total 2020 Actual Capital Expenditures.



EBONYI STATE GOVERNMENT OF NIGERIA

A report of the Accountant General with the
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020