



EBONYI STATE OF NIGERIA

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF EBONYI STATE OF NIGERIA

**FOR THE YEAR ENDED
31ST DECEMBER, 2019**

**TO
EBONYI STATE HOUSE OF ASSEMBLY**



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



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



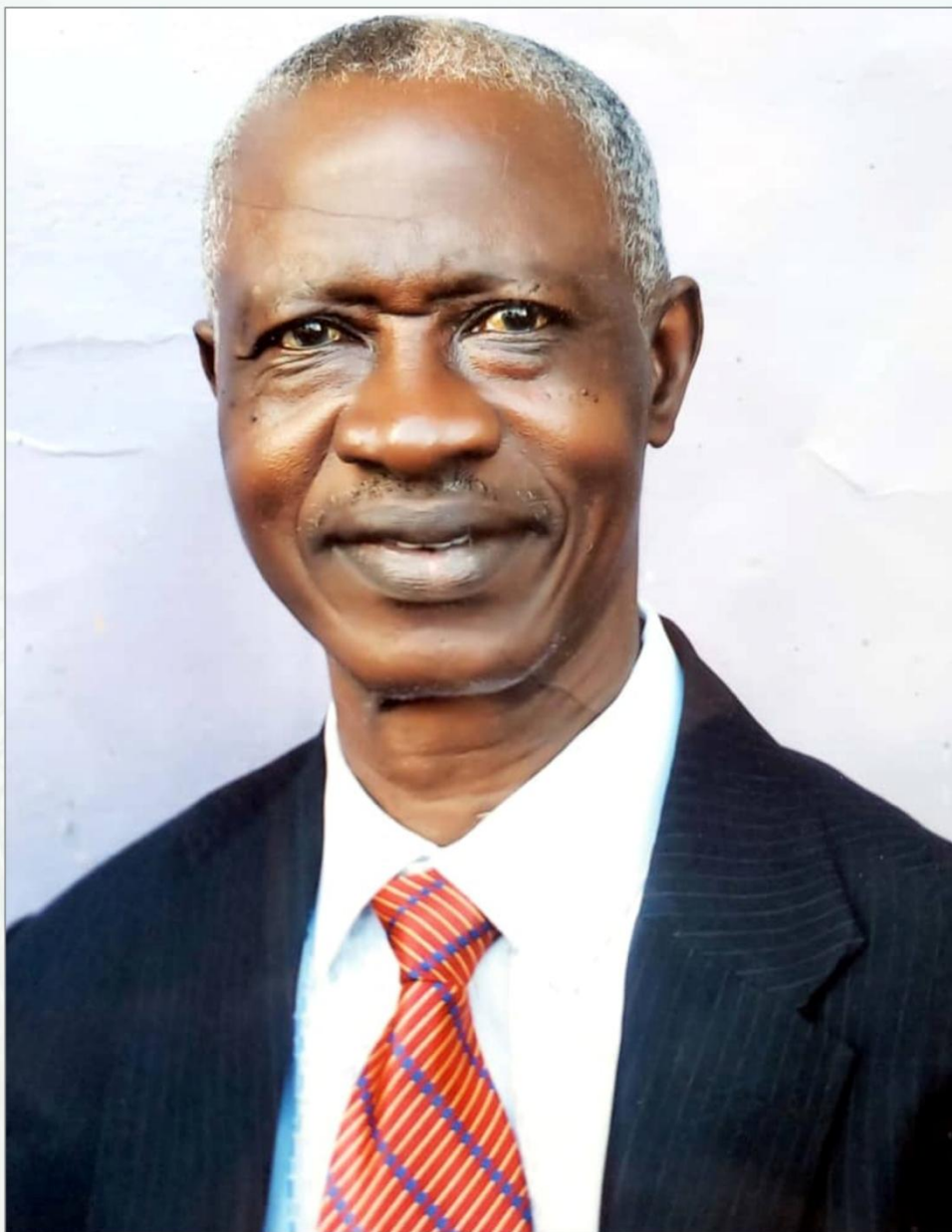
RT. HON.
OGBONNIA FRANCIS NWIFURU
SPEAKER EBONYI STATE HOUSE OF ASSEMBLY



MY LORD
JUSTICE ANSELEM NWIGWE
CHIEF JUSTICE OF EBONYI STATE



HON. CHINEDU ONAH
CHAIRMAN, HOUSE COMMITTEE ON PUBLIC ACCOUNTS



SIR I.N. NWEDA, FCNA, FCAI, ASJI
AUDITOR GENERAL OF EBONYI STATE



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Staff of the office of Auditor General, Ebonyi State

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- Protocol
- Financial Statements
- Ebonyi State Projects in picture

CHAPTER ONE

1.0. INTRODUCTION

The Accounts of the Government of Ebonyi State of Nigeria for the year ended 31st December, 2019, have been audited under my direction in accordance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

1.1. RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

In accordance with the provisions of Financial Instruction, the Accountant-General is responsible for the preparation of Financial Statements. The Accountant-General is the Chief Accounting Officer of the receipts and payments of Government of Ebonyi State. He is responsible for the general supervision of accounting activities in all Ministries and Departments within the State and for compilation of the Annual Financial Statements of Accounts and of such other Statements of Accounts as may be required by law. In doing this, he also has responsibilities for:

- Ensuring that all Ministries, Departments and Agencies (MDAs) keep proper books and records of accounts which disclose, with reasonable assurance and accuracy, the financial position of the State.
- Taking such steps as are reasonably open to him to safeguard the assets of the State and to prevent and detect fraud and irregularities.
- Ensuring that in preparing the financial statements, he uses appropriate accounting policies consistently and supported by reasonable and prudent judgements and estimates and that all applicable accounting standards have been followed.

1.2. RESPONSIBILITY OF THE AUDITOR-GENERAL

The Auditor-General's responsibility is to express an independent opinion on the Financial Statements based on his audit in compliance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) which states that *"the public accounts of a State and of all offices and courts of the State shall be audited by the Auditor-General for the State who shall submit his report to the House of Assembly of the State concerned and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts"*.

An Audit in this context involves the examination, on a test basis, of evidence relevant to the accounts and disclosures in the financial statements prepared by the Accountant-General. It also includes an assessment of the significant estimates and judgements made in the preparation of the Financial Statements and whether the accounting policies are appropriate to Government circumstances, consistently applied and adequately disclosed.

AUDIT CERTIFICATE

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the books and records of accounts of Government of Ebonyi State of Nigeria, from which the Financial Statements were prepared. The Financial Statements for the year ended 31st December, 2019 were prepared in compliance with IPSAS Accrual basis.

AUDITOR-GENERAL'S RESPONSIBILITY

My responsibility according to section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), is to express an opinion on this financial statements based on the audit conducted in accordance with IPSAS and National Auditing Guidelines.

I have obtained the information and explanations I required and certify as a result of my audit, that in my opinion the statement of financial position and the supporting account and statements show a true and fair view of the state of affairs at 31st December 2019 and the transactions for the fiscal year ended on that date.



SIR I. N. NWEDA, FCNA, FCAI, KSJI
AUDITOR-GENERAL

OFFICE OF THE STATE AUDITOR-GENERAL
P.M.B. 034
ABAKALI
12TH MAY, 2020

CHAPTER TWO

2.0. GENERAL OBSERVATIONS

2.1. SUBMISSION OF THE 2019 FINANCIAL STATEMENTS

In accordance with the provisions of Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), the Financial Statements of the Government of Ebonyi State was submitted to me on 11th April, 2020. The statements submitted did not contain the Statement of Responsibility for the Financial Statements and the Statement of Significant Accounting Policies. These Statements were later submitted to me on 17th April, 2020 on my request.

2.2. ADJUSTMENT OF COUNTERPART FUNDS FROM RECURRENT TO CAPITAL EXPENDITURE

The release of **twenty-one million naira (₦21,000,000.00)** as counterpart contribution to Donor Agency Assisted projects was classified as Recurrent Expenditure. I am of the opinion that counterpart contribution to projects should be classified as Capital Expenditure in subsequent year Financial Statements.

2.3. ADJUSTMENT TO OTHER RECURRENT EXPENSES

The inclusion of a recurrent expenditure subhead termed "**Other Recurrent Expenses**" lumped together different kinds of expenses thereby reducing the information available to users of the Financial Statements.

The Accountant-General was advised to report all expenses according to the subheads in subsequent Financial Statements in the spirit of IPSAS Accrual full disclosure requirements.

Items 2.2. and 2.3. were resolved and the Accountant-General effected the changes in the Financial Statements.

2.4. ISSUES RESOLVED AND ADJUSTED IN THE STATEMENT IN THE COURSE OF AUDIT

I had observed that the Internal Revenue Board did not include the Internally Generated Revenue (IGR) of four MDAs before uploading State IGR to the State website. This issue was resolved and the Accountant-General has effected the adjustments as necessary in the Financial Statements for the year under review.

CHAPTER THREE

3.0. STATEMENT OF FINANCIAL PERFORMANCE

3.1. INTERNALLY GENERATED REVENUE ON IPSAS ACCRUAL BASIS

Internally Generated Revenue (IGR) for the year ended 31st December, 2019 amounted to eleven billion, two hundred and thirty four million, three hundred and ninety-nine thousand, seventeen naira, forty four kobo (₦11,234,399,017.44). This represents 62.41% of the IGR Budget of eighteen billion naira (₦18,000,000,000.00) for the year.

The IGR budget performance according to revenue subheads is as detailed below:

S/N	Actual 2018 ₦	Item	Actual 2019 ₦	Approved Budget 2019 ₦	Percentage Performance %
1.	4,324,072,625.98	Taxes	5,258,402,784.36	3,373,063,025.29	155.89
2.	162,169,335.00	Licences	224,974,622.11	104,549,300.00	215.19
3.	3,523,210.00	Fines	12,979,831.71	217,815,000.00	5.96
4.	1,000,550,994.00	Fees	3,539,963,076.09	5,130,958,491.00	68.99
5.	291,118.00	Sales	639,181,459.53	4,525,512,714.00	14.12
6.	607,344,356.92	Earnings	82,616,731.00	979,671,000.00	8.43
7.	16,000.00	Reimbursements	48,292,567.04	-	100.00
8.	11,092,000.00	Rent	17,112,780.00	45,960,000.00	37.23
9.	6,292,413.45	Interest Earned	1,393,542,906.00	2,422,604,380.00	57.52
10.	1,287,304,041.96	Investment Income	17,332,799.60	52,000,000.00	33.33
11.	4,621,156.36	Other Revenue	-	1,147,866,089.71	0.00
12.	<u>7,407,277,251.67</u>		<u>11,234,399,557.44</u>	<u>18,000,000,000.00</u>	<u>62.41</u>

Two subheads, 'Taxes' and 'Licences' surpassed revenue targets for the year yielding 155.89% and 215.19% of their budgets respectively. None of the revenue was classified as "Other Revenue" during the year as the subhead "Other Revenue" did not report any revenue for the year.

There is no budget for Re-imbursement which generated a total of forty-eight million, two hundred and ninety two thousand, five hundred and sixty-seven naira four kobo (~~₦~~48,292,567.04) in the year.

Revenue generation for the other revenue subheads ranged from 5.95% for "Fines" to 68.97% for 'Fees' of budgeted figure for the year. Overall, most of the revenue subheads showed improvement against the performance for the year ended 31st December, 2018 such that the State IGR rose by 51.67% from seven billion, four hundred and seven million, two hundred and seventy seven thousand, two hundred and fifty one naira sixty seven kobo (~~₦~~7,407,277,251.67) in 2018 to eleven billion, two hundred and thirty four million, three hundred and ninety-nine thousand, seventeen naira, forty four kobo (~~₦~~11,234,399,017.44) in 2019.

3.1.1. INTERNALLY GENERATED REVENUE PERFORMANCE OF MDAs

a. The Approved Budget Performance of MDAs on Relevant Revenue Subheads for the Year 31st December, 2019 is as Detailed below:

S/N	MDA	REVENUE SUBHEADS	2019 APPROVED BUDGET ₦	2019 ACTUAL ₦	PERCENTAGE PERFORMANCE %
1.	Office of the Accountant-General	Taxes	553,000,000.00	335,220,866.04	
		Earnings	-	-	
		Fees		138,879,932.82	
		Interest on Fixed Deposit	2,422,604,380.00	1,100,698,021.76	
			<u>2,975,604,380.00</u>	<u>1,574,798,820.62</u>	<u>52.92</u>
2.	Internal Revenue Board	Taxes	2,819,405,665.29	4,923,181,918.32	
		Licences	79,349,300.00	224,974,622.11	
		Fees	103,208,600.00	-	
			<u>3,001,963,525.29</u>	<u>5,148,156,540.43</u>	<u>171.49</u>
3.	Ministry of Finance and Economic Development	Earnings	-	-	
		Taxes	-	-	
		Invest Income	36,000,000.00	297,750.00	
		Other Revenue	1,147,866,089.71	-	
			<u>1,183,866,089.71</u>	<u>297,750.00</u>	<u>0.03</u>
4.	Ministry of Local Governments & Chieftaincy Affairs	Taxes	-	-	
		Fees	96,050,000.00	402,000.00	
		Miscellaneous	-	-	
		Earning	-	32,300,000.00	
			<u>96,050,000.00</u>	<u>32,702,000.00</u>	<u>34.05</u>
5.	Ebonyi State University	Taxes	-	-	
		Fees	1,860,933,410.00	2,009,349,639.86	
			<u>1,860,933,410.00</u>	<u>2,009,349,639.86</u>	<u>107.98</u>
6.	State College of Education	Taxes	-	-	
		Fees	99,164,081.00	39,884,930.00	
		Sales	2,500,000.00	-	
			<u>101,664,081.00</u>	<u>39,884,930.00</u>	<u>39.23</u>
7.	Ministry of Works & Transport	Earnings	88,360,000.00	24,085,151.00	
		Licences	5,200,000.00	-	
		Fees	145,200,000.00	82,716,900.00	
		Sales	-	-	
		Fine	100,000.00	393,550.00	
		Taxes	-	-	
			<u>238,860,000.00</u>	<u>107,195,601.00</u>	<u>44.88</u>
8.	Capital Territory Development Board	Earnings	-	-	
		Fines	3,000,000.00	2,919,081.71	
		Fees	85,200,000.00	112,929,823.50	
			<u>88,200,000.00</u>	<u>115,848,905.21</u>	<u>131.35</u>
9.	Cabinet Office	Sales	7,005,000.00	352,000.00	
		Fees	500,000.00	-	
			<u>7,505,000.00</u>	<u>352,000.00</u>	<u>4.69</u>

S/N	MDA	REVENUE SUBHEADS	2019 APPROVED BUDGET ₦	2019 ACTUAL ₦	PERCENTAGE PERFORMANCE %
10.	Liaison Office Abuja	Fees	<u>240,000.00</u>	-	<u>0.00</u>
11.	Liaison Office Lagos	Fees	<u>210,000.00</u>	-	<u>0.00</u>
12.	Ministry of Agriculture and Natural Resources	Sales	155,700,000.00	-	
		Fees	121,096,650.00	7,658,982.00	
		Licences	20,000,000.00	-	
		Fines	2,415,000.00	-	
		Earnings	1,200,000.00	-	
			<u>300,411,650.00</u>	<u>7,658,982.00</u>	<u>2.55</u>
13.	Ministry of Commerce and Industry	Fees	360,400,000.00	347,933,563.10	
		Sales	3,000,000,000.00	639,181,459.53	
		Earnings	-	-	
			<u>3,360,400,000.00</u>	<u>987,115,022.63</u>	<u>29.37</u>
14.	Office of the State Auditor-General	Fees	<u>125,000.00</u>	<u>30,000.00</u>	<u>24.00</u>
15.	Ministry of Culture and Tourism	Earnings	310,000,000.00	-	
		Rent	15,500,000.00	-	
		Fees	7,430,000.00	4,575,010.00	
			<u>332,930,000.00</u>	<u>4,575,010.00</u>	<u>1.37</u>
16.	Office of the Surveyor- General	Sales	10,000,000.00	-	
		Fees	15,000,000.00	1,291,440.80	
		Fines	-	1,073,700.00	
			<u>25,000,000.00</u>	<u>2,365,140.80</u>	<u>9.46</u>
17.	Ministry of Water Resources	Fees	630,000,000.00	-	
		Earnings	30,000,000.00	320,000.00	
			<u>660,00,000.00</u>	<u>320,000.00</u>	<u>0.05</u>
18.	Ministry of Land and Survey	Fees	27,200,000.00	32,846,217.19	
		Rents	27,000,000.00	13,671,880.00	
		Sales	17,500,000.00	-	
		Earnings	10,000,000.00	-	
			<u>81,700,000.00</u>	<u>46,518,097.19</u>	<u>56.94</u>
19.	Ministry of Solid Mineral	Fees	1,363,000,000.00	55,362,004.00	
		Earnings	-	-	
		Fines	200,000,000.00	9,550,200.00	
			<u>1,563,000,000.00</u>	<u>64,912,204.00</u>	<u>4.15</u>
20.	State Fire Service	Fees	-	-	
		Earnings	60,000,000.00	-	
			<u>60,000,000.00</u>	-	<u>0.00</u>
21.	Ministry of Justice	Fees	2,400,000.00	8,677,541.00	
		Sales	2,500,000.00	-	
		Fine	-	-	
			<u>4,900,000.00</u>	<u>8,677,541.00</u>	<u>177.09</u>

S/N	MDA	REVENUE SUBHEADS	2019 APPROVED BUDGET ₦	2019 ACTUAL ₦	PERCENTAGE PERFORMANCE %
22.	Judiciary High Court	Fees	30,000,000.00	27,266,572.59	
		Fine	1,500,000.00	-	
			<u>31,500,000.00</u>	<u>27,266,572.59</u>	<u>86.56</u>
23.	Ebonyi State Library Board	Fees	<u>545,750.00</u>	-	<u>0.00</u>
24.	Customary Court of Appeal	Fees	3,000,000.00	4,809,575.00	
		Fines	100,000.00	-	
			<u>3,100,000.00</u>	<u>4,809,575.00</u>	<u>155.15</u>
25.	Ministry of Education	Fees	10,650,000.00	43,933,781.00	
		Earnings	60,000,000.00	-	
			<u>70,650,000.00</u>	<u>43,933,781.00</u>	<u>62.19</u>
26.	Universal Basic Education Board	Fees	23,400,000.00	-	
		Interest Earned	-	222,684,990.75	
			<u>23,400,000.00</u>	<u>222,684,990.75</u>	<u>951.65</u>
27.	Ministry of Youth and Sports	Fees	140,000.00	-	-
28.	Ministry of Women Affairs & Social Development	Fees	4,560,000.00	722,240.00	
		Rent	-	5,500.00	
			<u>4,560,000.00</u>	<u>727,740.00</u>	<u>15.96</u>
29.	Ministry of Environment	Fees	68,800,000.00	17,650,000.00	
		Fine	2,000,000.00		
			<u>70,800,000.00</u>	<u>17,650,000.00</u>	<u>24.93</u>
30.	Ministry of Human Capital Development	Fees	<u>2,051,500.00</u>	<u>140,000.00</u>	<u>6.82</u>
31.	Ministry of Health	Fees	<u>5,550,000.00</u>	<u>8,587,840.00</u>	<u>154.74</u>
32.	School of Health Technology	Fees	<u>5,000,000.00</u>	<u>38,044,590.00</u>	<u>760.89</u>
33.	College of Nursing and Midwifery	Fees	<u>5,460,000.00</u>	<u>31,143,500.00</u>	<u>570.39</u>
34.	SHMB	Fees	<u>16,150,000.00</u>	-	-
35.	Ebonyi Investment & Property Company	Investment	<u>16,000,000.00</u>	<u>17,035,449.00</u>	<u>106.47</u>
36.	Office of the Governor	Vehicle Loan Recovery	-	33,457,110.00	
		Agric Loan Recovery	-	36,702,783.49	
			-	<u>70,159,893.49</u>	<u>100.00</u>
37.	EBSIEC	Taxes	657,360.00	-	
		Fees	800,000.00	1,531,259.23	
			<u>1,457,360.00</u>	<u>1,531,259.23</u>	<u>105.07</u>

S/N	MDA	REVENUE SUBHEADS	2019 APPROVED BUDGET ₦	2019 ACTUAL ₦	PERCENTAGE PERFORMANCE %
38.	Mass Literacy Agency	Fees	<u>110,000.00</u>	-	<u>0.00</u>
39.	Dept. of General Services	Fees	<u>180,000.00</u>	-	<u>0.00</u>
40.	Head of Service	Fees	30,000,000.00		
		Earnings	2,000,000.00	56,530.00	
		Rent	-	530,000.00	
			<u>32,000,000.00</u>	<u>586,530.00</u>	<u>1.83</u>
41.	Ministry of Power and Energy	Earnings	-	-	
		Fees	1,800,000.00	7,001,634.00	
			<u>1,800,000.00</u>	<u>7,001,634.00</u>	<u>388.98</u>
42.	PSU (MDG)	Fees	3,000,000.00	-	
		Earnings	2,000,000.00	-	
			<u>5,000,000.00</u>	-	<u>0.00</u>
43.	Revenue Appeal Commission	Fees	825,000.00	-	
		Fines	100,000.00	-	
			<u>925,000.00</u>	-	<u>0.00</u>
44.	Ministry of Economic Empowerment and Job Creation	Earnings	2,051,500.00	-	
		Fees	1,820,000.00	-	
			<u>3,871,500.00</u>	-	<u>0.00</u>
45.	EBROMA	Fines	8,600,000.00	117,000.00	
		Earnings	20,000,000.00	-	
			<u>28,600,000.00</u>	<u>117,000.00</u>	<u>0.41</u>
46.	Government Printing Press	Sales	50,000,000.00	-	-
47.	Ebonyi Newspaper and Publishing Company	Sales	5,000,000.00	-	
48.	Ministry of Information and State Orientation	Earnings	5,200,000.00	-	-
49.	Information & Comm. Tech.	Fees	-	<u>11,520,000.00</u>	<u>100.00</u>
50.	EBADEP	Sales	<u>275,400,000.00</u>	-	<u>0.00</u>
51.	Ebonyi Fertilizer Company	Sales	<u>578,587,714.00</u>	-	<u>0.00</u>
52.	Ebonyi Building Material	Sales	<u>20,400,000.00</u>	-	<u>0.00</u>
53.	State Council for Art	Sales	800,000.00	-	
		Earnings	700,000.00	-	
			<u>1,500,000.00</u>	-	<u>0.00</u>
54.	EBSEPA	Fees	<u>400,000,000.00</u>	-	<u>0.00</u>

S/N	MDA	REVENUE SUBHEADS	2019 APPROVED BUDGET ₦	2019 ACTUAL ₦	PERCENTAGE PERFORMANCE %
55.	Department of Economic Affairs	Sales	<u>120,000.00</u>	-	<u>0.00</u>
56.	Women Development Centre	Earnings	76,200,000.00	-	
		Earnings	17,400,000.00	-	
		Rent	960,000.00	-	
			<u>94,560,000.00</u>	-	<u>0.00</u>
57.	EBBC	Earnings	90,101,000.00	-	-
58.	Sports Council	Earnings	4,510,000.00	448,350.00	
		Rent	2,500,000.00	2,380,000.00	
		Sales	-	-	
			<u>7,010,000.00</u>	<u>2,828,350.00</u>	<u>40.35</u>
59.	Tourism Board	Fees	-	-	
		Earnings	-	-	
		Rent	-	412,400.00	
			-	<u>412,400.00</u>	<u>100.00</u>
60.	Dept. of Petroleum Oil & Gas	Sales	-	<u>25,054,700.00</u>	<u>100.00</u>
61.	Ebonyi Hotels Abakaliki	Earnings	-	<u>11,300.00</u>	<u>100.00</u>
62.	Supervised Agric Credit Board	Fees	-	<u>400.00</u>	<u>100.00</u>
63.	Office of the SSA on Finance and Due Process	Finance Reimbursement	-	<u>48,292,567.04</u>	<u>100.00</u>
64.	Housing Development Corporation	Fees	850,000.00	-	
		Earnings	10,000,000.00	-	
			<u>10,850,000.00</u>	-	<u>0.00</u>
65.	Department of Exco Matters	Sales	<u>120,000.00</u>	-	<u>0.00</u>
66.	State Scholarship Board	Earnings	<u>2,000,000.00</u>	-	<u>0.00</u>

Audit noted the under casting of the components of the Taxes in Internal Revenue Board (IRB) and has reflected the total budget of **two billion, eight hundred and nineteen million, four hundred and five thousand, six hundred and sixty five naira (N2,819,405,665.00)** in the analysis.

3.1.2. 2019 Internally Generated Revenue Comparisons with 2018 Actuals

b. IGR Generated in 2019 Compares with 2018 IGR as follows

S/N	MDA	REVENUE SUBHEADS	2018 ACTUAL ₦	2019 ACTUAL ₦	INCREASE (DECREASE) %
1.	Office of the Accountant-General	Taxes	359,329,913.62	335,220,866.04	
		Earnings	583,138,596.92	-	
		Fees		138,879,932.82	
		Interest on Fixed Deposit	6,292,413.45	1,100,698,021.76	
		Investment Income	1,241,767,129.06		
		Other Receipts	4,621,156.36		
			<u>2,195,149,209.41</u>	<u>1,574,798,820.62</u>	<u>(28.26)</u>
2.	Internal Revenue Board	Taxes	3,958,091,351.36	4,923,181,918.32	
		Licences	160,886,335.00	224,974,622.11	
		Fees	-	-	
			<u>4,118,977,686.36</u>	<u>5,148,156,540.43</u>	<u>24.94</u>
3.	Ministry of Finance and Economic Development	Earnings		-	
		Taxes		-	
		Invest Income		297,750.00	
		Other Revenue		-	
				<u>297,750.00</u>	<u>100.00</u>
4.	Ministry of Local Governments & Chieftaincy Affairs	Taxes		-	
		Fees	55,085,000.00	402,000.00	
		Miscellaneous		-	
		Earning		32,300,000.00	
			<u>55,085,000.00</u>	<u>32,702,000.00</u>	<u>(40.63)</u>
5.	Ebonyi State University	Taxes		-	
		Fees		<u>2,009,349,639.86</u>	<u>100.00</u>
6.	State College of Education	Taxes		-	
		Fees		<u>39,884,930.00</u>	
		Sales		-	
				<u>39,884,930.00</u>	<u>100.00</u>
7.	Ministry of Works & Transport	Earnings	57,102,160.00	24,085,151.00	
		Licences	1,273,000.00	-	
		Fees		82,716,900.00	
		Sales	20,884,460.00	-	
		Fine		393,550.00	
		Taxes	2,762,680.00	-	
			<u>82,022,300.00</u>	<u>107,195,601.00</u>	<u>30.69</u>
8.	Capital Territory Development Board	Earnings		-	
		Fines	920,000.00	2,919,081.71	
		Fees	115,955,238.00	112,929,823.50	
			<u>116,875,238.00</u>	<u>115,848,905.21</u>	<u>(0.87)</u>
9.	Cabinet Office	Sales		352,000.00	
		Fees		-	
				<u>352,000.00</u>	<u>100.00</u>
10.	Liaison Office Abuja	Fees	<u>140,000.00</u>		-

S/N	MDA	REVENUE SUBHEADS	2018 ACTUAL ₦	2019 ACTUAL ₦	INCREASE (DECREASE) %
11.	Liaison Office Lagos	Fees	<u>140,000.00</u>	-	-
12.	Ministry of Agriculture and Natural Resources	Sales		-	
		Fees	7,918,400.00	7,658,982.00	
		Licences	10,000.00	-	
		Fines		-	
		Earnings		-	
			<u>7,928,400.00</u>	<u>7,658,982.00</u>	<u>(3.40)</u>
13.	Ministry of Commerce and Industry	Fees	263,359,210.00	347,933,563.10	
		Sales		639,181,459.53	
		Earnings		-	
		Rent	6,050,000.00		
			<u>269,409,210.00</u>	<u>987,115,022.63</u>	<u>266.40</u>
14.	Office of the State Auditor- General	Fees	<u>15,000.00</u> -	<u>30,000.00</u> -	<u>100.00</u>
	Office of the Local Govt. Auditor-General	Fees	5,000.00		-
15.	Ministry of Culture and Tourism	Earnings		-	
		Rent		-	
		Fees		4,575,010.00	
				<u>4,575,010.00</u>	<u>100.00</u>
16.	Office of the Surveyor- General	Sales		-	
		Fees	4,060,298.00	1,291,440.80	
		Fines		1,073,700.00	
			<u>4,060,298.00</u>	<u>2,365,140.80</u>	<u>41.25</u>
17.	Ministry of Water Resources	Fees	1,951,000.00	-	
		Earnings		320,000.00	
		Sales	47,000.00		
			<u>1,998,000.00</u>	<u>320,000.00</u>	<u>83.98</u>
18.	Ministry of Land and Survey	Fees	55,583,497.00	32,846,217.19	
		Rents		13,671,880.00	
		Sales		-	
		Earnings		-	
			<u>55,583,497.00</u>	<u>46,518,097.19</u>	<u>(16.3)</u>
19.	Ministry of Solid Mineral	Fees	47,748,400.00	55,362,004.00	
		Earnings		-	
		Fines		9,550,200.00	
			<u>47,748,400.00</u>	<u>64,912,204.00</u>	<u>35.95</u>
20.	State Fire Service	Fees	1,265,400.00	-	
		Earnings		-	
			<u>1,265,400.00</u>	-	<u>(100.00)</u>
21.	Ministry of Justice	Fees	3,358,170.00	8,677,541.00	
		Sales		-	
		Fine		-	
			<u>3,358,170.00</u>	<u>8,677,541.00</u>	<u>158.40</u>

S/N	MDA	REVENUE SUBHEADS	2018 ACTUAL ₦	2019 ACTUAL ₦	INCREASE (DECREASE) %
22.	Judiciary High Court	Fees	29,549,283.00	27,266,572.59	
		Fine	1,869,610.00	-	
			<u>31,418,893.00</u>	<u>27,266,572.59</u>	<u>(13.22)</u>
23.	Ebonyi State Library Board	Fees		-	
24.	Customary Court of Appeal	Fees	2,355,010.00	4,809,575.00	
		Fines	6,100.00	-	
			<u>2,361,110.00</u>	<u>4,809,575.00</u>	<u>(103.70)</u>
25.	Ministry of Education	Fees	22,273,650.00	43,933,781.00	
		Earnings		-	
			<u>22,273,650.00</u>	<u>43,933,781.00</u>	<u>97.25</u>
26.	Universal Basic Education Board	Fees	2,290,000.00	-	
		Interest Earned		222,684,990.75	
			<u>2,290,000.00</u>	<u>222,684,990.75</u>	<u>9,624.24</u>
27.	Ministry of Youth and Sports	Fees	<u>498,000.00</u>	-	-
28.	Ministry of Women Affairs & Social Development	Fees	1,274,000.00	722,240.00	
		Rent		5,500.00	
			<u>1,274,000.00</u>	<u>727,740.00</u>	<u>(42.88)</u>
29.	Ministry of Environment	Fees	302,934,200.00	17,650,000.00	
		Fine	513,000.00		
			<u>303,447,200.00</u>	<u>17,650,000.00</u>	<u>(94.18)</u>
30.	Ministry of Human Capital Development	Fees		<u>140,000.00</u>	<u>100.00</u>
31.	Ministry of Health	Fees	1,361,900.00	8,587,840.00	630.58
		sales	120,300.00		-
			<u>1,482,200.00</u>	<u>8,587,840.00</u>	<u>470.40</u>
32.	School of Health Technology	Fees	<u>7,800,000.00</u>	<u>38,044,590.00</u>	<u>387.75</u>
33.	College of Nursing and Midwifery	Fees		<u>31,143,500.00</u>	<u>100.00</u>
34.	SHMB	Fees	<u>3,617,850.00</u>	-	<u>(100.00)</u>
35.	Ebonyi Investment & Property Company	Investment	<u>19,933,962.90</u>	<u>17,035,449.00</u>	<u>(14.54)</u>
36.	Office of the Governor	Vehicle Loan Recovery		33,457,110.00	
		Agric Loan Recovery	25,602,905.00	36,702,783.49	
			<u>25,602,905.00</u>	<u>70,159,893.49</u>	<u>174.03</u>
37.	EBSIEC	Taxes	3,888,680.00	-	
		Fees		1,531,259.23	
			<u>3,888,680.00</u>	<u>1,531,259.23</u>	<u>(60.62)</u>
38.	Mass Literacy Agency	Fees		-	

S/N	MDA	REVENUE SUBHEADS	2018 ACTUAL ₦	2019 ACTUAL ₦	INCREASE (DECREASE) %
39.	Dept. of General Services (SSG)	Fees		-	0.00
40.	Head of Service	Fees	227,100.00		
		Earnings	120,300.00	56,530.00	
		Rent		530,000.00	
		sales	106,800.00		
			454,200.00	586,530.00	29.13
41.	Ministry of Power and Energy	Earnings		-	
		Fees		7,001,634.00	
				7,001,634.00	(45.45)
42.	PSU (MDG)	Fees		-	
		Earnings		-	
43.	Revenue Appeal Commission	Fees		-	
		Fines		-	
44.	Ministry of Economic Empowerment and Job Creation	Earnings		-	
		Fees		-	
				-	-
45.	Library Board	Fees		-	-
46.	EBROMA	Fines	214,500.00	117,000.00	54.55
47.	Government Printing Press	Sales		-	-
48.	Ebonyi Newspaper and Publishing Company	Earnings	2,500,000.00	-	-
			-		-
			-		-
49.	Ministry of Information and State Orientation	Earnings	2,360,600.00	-	-
			-		-
50.	Information & Comm. Tech.	Fees	-	11,520,000.00	100.00
51.	EBADEP	Sales	-	-	-
52.	Ebonyi Fertilizer Company	Sales	15,000.00	-	-
			-		
			-		
53.	Ebonyi Building Material	Sales	-	-	
54.	State Council for Art	Sales	-	-	
55.	EBSEPA	Earnings	136,000.00	-	-
56.	Department of Economic Affairs	Fees	-	-	-
		Sales		-	-
57.	Women Development Centre	Earnings		-	
58.	EBBC	Earnings		-	
59.	Sports Council	Earnings	560,000.00	448,350.00	
		Rent	5,000.00	2,380,000.00	
			565,000.00	2,828,350.00	136.68
60.	Tourism Board	Rent	1,480,000.00	412,400.00	
		Sales	-	-	
			1,480,000.00	412,400.00	72.14

S/N	MDA	REVENUE SUBHEADS	2018 ACTUAL ₦	2019 ACTUAL ₦	INCREASE (DECREASE) %
61.	Dept. of Petroleum Oil & Gas	Fees	-	-	
		Earnings	-	-	
		Rent	3,562,000.00	25,054,700.00	
			<u>3,562,000.00</u>	<u>25,054,700.00</u>	<u>88.42</u>
62.	Ebonyi Hotels Abakaliki	Sales	-	-	
		Earnings	-	<u>11,300.00</u>	<u>100.00</u>
63.	Supervised Agric Credit Board	Fees	-	<u>400.00</u>	<u>100.00</u>
64.	Office of the Secretary to the State Government	Earnings	<u>715,000.00</u>	<u>352,000.00</u>	<u>(50.77)</u>
65.	Office of the SSA on Finance and Due Process	Re-imbursement	-	<u>48,292,027.04</u>	<u>100.00</u>
66.	Housing Development Corporation	Finance		-	-
		Reimbursement			
		Fees		-	
67.	Department of Exco Matters	Earnings			-
68.	State Scholarship Board	Sales		-	-
		Earnings		-	-

The drop in revenue generation by several MDAs needs to be followed up by the Internal Revenue Board (IRB).

3.1.3. MDAs THAT DID NOT MEET THEIR REVENUE TARGETS

The following MDAs did not meet their revenue targets for the year ended 31st December, 2019.

S/N	MDA	Revenue Budget Performance %
1.	Office of the Accountant-General	52.92
2.	Ministry of Finance and Economic Development	0.03
3.	Ministry of Local Government and Chieftaincy Affairs	34.05
4.	Ministry of Works and Transport	44.88
5.	Ministry of Agriculture and Natural Resources	2.55
6.	Office of the State Auditor-General	24.00
7.	Ministry of Culture and Tourism	1.37
8.	Office of the Surveyor-General	9.46
9.	Ministry of Water Resources	0.05
10.	Ministry of Lands and Survey	56.94
11.	Ministry of Solid Mineral	4.15
12.	Judiciary High Court	86.56
13.	Ministry of Education	62.19
14.	Ministry of Women Affairs and Social Development	15.96
15.	Head of Service	1.83
16.	State Sports Council	40.35
17.	EBROMA	0.41
18.	Cabinet Office	4.69
19.	State College of Education, Ikwo	39.23
20.	Ministry of Environment	24.93
21.	Ministry of Human Capital Development and Monitoring	6.82
22.	Ministry of Commerce and Industry	29.37
23.	Sports Council	40.35

3.1.4. MDAs THAT MET OR SURPASSED THEIR REVENUE TARGETS

S/N	MDA	Revenue Budget Performance %
1.	Internal Revenue Board	171.49
2.	Capital Territory Development Board	131.35
3.	Ministry of Justice	177.09
4.	Customary Court of Appeal	155.15
5.	Universal Basic Education Board	951.65
6.	Ministry of Health	154.74
7.	Ebonyi Investment and Property Company Ltd	106.47
8.	EBSIEC	105.07
9.	Ministry of Power and Energy	388.98
10.	College of Nursing and Midwifery	570.39
11.	School of Health Technology, Ngbo	760.89
12.	Ebonyi State University, Abakaliki	107.98

3.1.5. MDAs THAT HAD NO REVENUE BUDGETS FOR THE YEAR

S/N	MDA	Expected Revenue Type	Actual Revenue Generated ₦
1.	Office of the Executive Governor	Recoveries	70,159,893.49
2.	Information and Communication Tech.	Fees	11,520,000.00
3.	State Tourism Board	Fees/Earning/Rent	412,400.00
4.	Dept of Petroleum Oil and Gas	Sales	25,054,700.00
5.	Ebonyi Hotel Abakaliki	Earning/Sales	11,300.00
6.	Office of the SSA: Finance and Due Process	Reimbursement	48,292,567.04

One of the functions of a revenue budget is to spur MDAs to hardwork in pursuit of targets. In the absence of a budget, it is doubtful if MDAs' revenue collection responsibilities will be performed at optimal capacity.

The Ministry of Budget, Planning, Research and Monitoring needs to note this and make correction in the next budget cycle.

3.1.6. MDAs THAT FAILED TO REPORT REVENUE FOR THE YEAR

The following MDAs which had revenue budgets for the year ended 31st December, 2019 did not report any revenue for the year.

S/N	MDA	Revenue Budget ₦	Revenue Budget Performance %
1.	Liaison Office Abuja	200,000.00	0.00
2.	Liaison Office Lagos	210,000.00	0.00
3.	State Fire Service	60,000,000.00	0.00
4.	Ministry of Youths and Sports	140,000.00	0.00
5.	State Hospital Management Board	16,150,000.00	0.00
6.	Agency for Mass Literacy	425,000.00	0.00
7.	Department of General Services	180,000.00	0.00
8.	Project Support Unit (SDG)	5,000,000.00	0.00
9.	Revenue Appeals Commission	500,000.00	0.00
10.	Ministry of Eco. Emp. and Job Creation	3,871,500.00	0.00
11.	Library Board	545,750.00	0.00
12.	Government Printing Press	50,000,000.00	0.00
13.	Ebonyi Newspapers & Publishing Company	5,000,000.00	0.00
14.	Ministry of Information and State Orientation	5,200,000.00	0.00
15.	EBADEP	754,000,000.00	0.00
16.	Ebonyi Fertilizer Company	578,587,714.00	0.00
17.	Ebonyi Building Materials Company	20,400,000.00	0.00
18.	State Council for Arts and Culture	1,500,000.00	0.00
19.	EBSEPA	400,000,000.00	0.00
20.	Department of Economic Affairs: SSG	120,000.00	0.00
21.	Women Development Agency	94,560,000.00	0.00
22.	EBBC	90,101,000.00	0.00
23.	Housing Development Corporation	10,850,000.00	0.00
24.	Department of Exco Matters	120,000.00	0.00
25.	State scholarship Board	2,000,000.00	0.00
		<u>2,099,660,964.00</u>	

The implication of the above is that MDAs from which the State Government expected revenue amounting to **two billion ninety nine million, six hundred and sixty thousand, nine hundred sixty four naira (₦2,099,660,964.00)** did not make any contribution to the revenue of the State.

It is doubtful if these MDAs can claim non collection of revenue in the year. Rather, the issue appears to be the non remittance of revenue generated to the Treasury Single Account.

The State needs to re-emphasize to MDAs the need to allow all State revenue to hit the TSA first. The Ministry of Finance and Economic Development should note this observation.

3.2. RECEIPTS FROM FAAC AND OTHER SOURCES OUTSIDE THE STATE GOVERNMENT

For the fiscal year ended 31st December, 2019 receipts from Federation Account Allocation Committee (FAAC) and other sources outside the State Government amounted to **seven-seven billion, four hundred one million, one hundred and three thousand, eight hundred twenty three naira, forty-five kobo (₦77,401,103,823.45)**, representing **52.49%** of the budgeted receipt of **one hundred and forty seven billion, four hundred and sixty million, one hundred and one thousand, eight hundred and eighty nine naira, sixty five kobo (₦147,460,101,889.65)** for the year.

The details of the receipts against budget and year 2018 figures for each revenue item are as shown below:

S/N	Actual 2018 ₦	Item	Final Budget 2019 ₦	Actual 2019 ₦	Percentage Performance %
1.	38,084,930,868.70	Statutory Allocation	55,552,719,497.65	37,031,236,693.82	66.66
2.	10,402,171,999.69	Value Added Tax	16,307,382,392.00	11,099,102,858.80	68.06
3.	462,434,683.38	Excess Crude Allocation	2,000,000,000.00	99,850,025.85	4.99
4.	908,082,375.90	Exchange Rate Gain	2,000,000,000.00	68,362,088.47	3.42
5.	700,000,000.00	Budget Augmentation	2,000,000,000.00	109,688,362.89	5.48
6.	-	Re-imbursement (Road)	10,000,000,000.00	7,930,483,019.19	79.30
7.	7,662,396,899.26	Paris Club Refund	500,000,000.00	6,208,050,001.65	1,241.61
8.	73,900,663.76	Excess Bank Charges	-	115,759,044.58	100.00
9.	-	Forex Equalization	-	268,256,553.94	100.00
10.	-	NNPC Refund	2,000,000,000.00	-	0.00
11.	-	AfDB Loan	50,000,000,000.00	-	0.00
12.	-	Gross Allocation (Mineral Revenue)	-	47,715,710.26	100.00
13.	-	Derivative from solid mineral	-	39,828,184.00	100.00
14.	-	Transfer from Local Govt. (Joint Project Fund)	-	1,374,250,000.00	100.00
15.	-	CACS Loan	-	3,000,000,000.00	100.00
16.	-	Grants	6,600,000,000	1,008,521,280.00	15.28
17.	-	Internal Loans	200,000,000.00	-	0.00
18.	-	Save One Million Loves	300,000,000.00	-	0.00
	<u>58,293,917,490.69</u>		<u>147,460,101,889.65</u>	<u>77,401,103,823.45</u>	<u>52.49</u>

There were no receipts on the following receipt item in the year.

- Share of NNPC Refund
- Internal Loans
- Save One Million Lives

A total budget of **two billion, five hundred million naira (₦2,500,000,000.00)** was made for the item. None of the receipt items met its budget figure for the year. Good performances were recorded for Re-imbursement (for FG Roads) at **79.30%**, Value Added Tax at **68.06%**, and Statutory Allocation at **66.66%**.

There were no budget for the following revenue items which contributed the sum **four billion, eight hundred and forty-five million, eight hundred and nine thousand, four hundred and ninety two naira, seventy eight kobo (₦4,845,809,492.78)** to the State revenue effort in the year ended 31st December, 2019:

- Excess Bank Charges
- Forex Equalization
- Gross Allocation
- Derivative from Solid Mineral
- Transfer from Local Government (Joint Project Fund)
- CACs Loan

3.3. RECURRENT EXPENDITURE

3.3.1. Personnel Cost

Personnel Cost for the year ended 31st December, 2019 amounted to **eleven billion, nine hundred and twenty-six million, one hundred and sixteen thousand, two hundred and eighty naira, sixteen kobo (₦11,926,116,280.16)**.

The Cost was incurred as follows:

S/N	Actual 2018 ₦	Item	Actual 2019 ₦
1.	10,998,825,149.27	Employee Compensation	11,803,565,279.84
2.	129,311,018.31	Salaries of Statutory Office Holders	122,551,000.32
	<u>11,128,136,167.58</u>	Total	<u>11,926,116,280.16</u>

An increase of **7.17%** resulted in Personnel Cost for financial year 2019 over the same cost in the year 2018.

3.3.2. Personnel Cost Budget Performance of MDAs.

The budget performance of MDAs on Personnel Cost for the year ended 31st December, 2019 is as detailed below:

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
1.	1,043,184,706.74	Office of the Governor	451,686,210.98	439,219,559.30	12,466,651.68
2.	40,034,217.57	Office of the Deputy Governor	48,000,000.00	37,169,282.72	10,830,717.28
3.	15,356,421.01	Ministry of Border, Peace and Conflict	21,000,000.00	12,978,308.66	8,021,691.34
4.	19,336,663.73	Ebonyi SEMA	19,504,658.00	11,949,990.69	7,554,667.31
5.	28,207,449.25	SSG	84,233,063.56	43,203,018.79	41,030,044.77
6.	15,636,116.09	SSG: Dept. of Political Affairs	29,665,950.50	3,997,309.81	25,668,640.69
7.	5,013,687.66	SSG: Exco Matters	13,786,611.75	3,896,721.86	9,889,889.89
8.	7,064,241.66	SSG: Economic Affairs	8,339,315.92	6,459,353.67	1,879,962.25
9.	32,554,419.99	SSG: General Services	36,500,000.00	26,560,726.11	9,939,273.89
10.	7,708,688.67	Liaison Office Lagos	13,100,000.00	7,581,448.32	5,518,551.68
11.	12,790,790.44	Liaison Office Abuja	16,000,000.00	23,249,527.35	(7,249,527.35)
12.	44,426,475.12	Women Development Centre	47,000,000.00	19,608,305.01	27,391,694.99
13.	298,655,176.82	State House of Assembly	882,147,537.85	685,362,470.05	196,785,067.80
14.	33,694,267.99	Ministry of Information	41,000,000.00	33,864,516.57	7,135,483.43
15.	135,644,782.92	EBBC	137,000,000.00	147,477,027.29	(10,477,027.29)
16.	12,123,133.91	Government Printing Press	13,650,000.00	8,498,947.84	5,151,052.16
17.	42,270,036.07	Ebonyi Newspaper Pub. Corp	22,557,554.00	15,861,271.91	6,696,282.09
18.	15,047,180.99	Head of Service	18,500,000.00	17,642,205.12	857,794.88
19.	9,891,772.63	HOS: Admin and General Service	10,600,000.00	7,241,028.58	3,358,971.42

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
20.	13,599,155.14	HOS: PSMD	11,559,373.91	11,038,217.55	521,156.36
21.	8,212,614.00	HOS: Estab. and Personnel Services	9,803,854.11	7,117,309.22	2,686,544.89
22.	108,115,895.77	State Audit	115,045,710.45	109,420,848.38	5,624,862.07
23.	65,170,637.13	Local Government Audit	74,500,000.00	67,986,308.09	6,513,691.91
24.	42,320,412.83	Civil Service Commission	42,800,000.00	35,800,597.30	6,999,402.70
25.	32,182,189.73	Local Government Service Commission	34,000,000.00	23,210,166.52	10,789,833.48
26.	76,336,682.69	EBSIEC	84,621,398.87	72,900,006.32	11,721,392.55
27.	248,427,121.35	Ministry of Agric & Natural Resources	235,593,694.50	237,124,630.93	(1,530,936.43)
28.	80,903,758.76	EBADEP	63,266,947.35	77,820,555.94	(14,553,608.59)
29.		Ebonyi Rice World	4,000,000.00	-	4,000,000.00
30.	51,928,149.93	Fertilizer and Chemical Company	58,121,331.76	55,294,528.83	2,826,802.93
31.	5,027,019.25	Ministry of Finance and Economic Development	859,000,000.00	385,866,615.51	473,133,384.49
32.	54,431,642.18	Office of Accountant General	387,000,000.00	198,973,703.31	188,026,296.69
		Prerogative of Mercy Allowance	-	3,180,000.00	(3,180,000.00)
		Founding Fathers	-	44,000,000.00	(44,000,000.00)
		Elders Council	-	45,300,000.00	(45,300,000.00)
		Government House, Civil Defence etc	-	50,878,000.00	(50,878,000.00)
		Female Admin/Protocol Officers	-	4,780,000.00	(4,780,000.00)
		Ebonyi State House of Assembly: Civil Defence	-	8,723,700.00	(8,723,700.00)
			387,000,000.00	355,835,405.31	31,164,594.69
33.	77,678,395.86	Internal Revenue Board	148,000,000.00	127,659,693.04	20,340,306.96
34.	6,310,645.82	Ebonyi Investment Company	8,117,601.00	6,955,623.85	1,161,977.15
35.	36,551,951.28	Fiscal Responsibility Commission	39,000,000.00	33,237,538.68	5,762,461.32
36.	50,420,113.61	Ministry of Commerce and Industry	53,000,000.00	41,195,956.26	11,804,043.74
37.	5,037,662.61	Building Material Company Ltd	6,400,000.00	4,321,560.22	2,078,439.78
38.	27,975,936.59	Ministry of Solid Mineral	26,415,425.00	13,995,549.43	12,419,875.57
39.	50,878,651.30	Ministry of Works and Transport	90,000,000.00	49,871,780.99	40,128,219.01
40.	-	Ministry of Infrastructure Development	5,043,794.45	5,043,694.45	100.00
41.	18,729,142.22	EBROMA	20,311,989.00	13,594,043.65	6,717,945.35
42.	30,394,646.26	Ministry of Culture and Tourism	32,196,511.39	26,987,892.68	5,208,618.71
43.	64,961,214.57	Ministry of Water Resources	61,875,009.39	64,675,518.79	(2,800,509.40)
44.	17,347,923.73	EBRUWASSA	15,073,855.00	12,129,785.67	2,944,069.33
45.	47,923,626.34	Ministry of Land and Survey	41,924,384.25	26,198,696.97	15,725,687.28
46.		Ministry of Housing & Urban Development	31,501,229.84	28,288,400.83	3,212,829.01
47.	34,925,508.48	Office of the Surveyor General	24,756,175.31	24,084,048.26	672,127.05

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
48.	6,550,177.30	Housing Development Corp	7,400,000.00	9,922,960.79	(2,522,960.79)
49.	85,387,462.62	Judicial Service Commission	36,400,000.00	29,909,121.62	6,490,878.38
50.	66,599,283.52	Ministry of Power and Energy	110,000,000.00	62,567,243.91	47,432,756.09
51.	69,931,205.01	Ministry of Justice	80,000,000.00	64,144,595.66	15,855,404.34
52.	315,158,652.04	Judiciary High Court	330,000,000.00	317,630,199.98	12,369,800.02
53.	173,817,369.03	Customary Court of Appeal	231,818,755.26	177,232,708.05	54,586,047.21
54.	120,705,386.33	Capital Territory Development Board	67,140,586.00	37,972,341.99	29,168,244.01
55.	25,069,984.26	Ministry of Youth and Sports	29,909,351.17	23,908,645.67	6,000,705.50
56.	81,914,642.74	MOWA&SD	81,050,162.23	73,235,486.33	7,814,675.90
57.	65,595,258.86	Ministry of Education	64,790,048.56	58,652,833.01	6,137,215.55
58.	164,390,382.66	Universal Basic Education Board	169,996,179.84	152,675,868.05	17,320,311.79
59.	24,514,285.83	Library Board	22,645,572.69	22,894,902.22	(249,329.53)
60.	4,213,697.47	Exam Development Centre	3,899,177.07	3,826,021.87	73,155.20
61.	2,103,885.26	Agency for Mass Literacy	3,156,164.33	3,024,504.81	131,659.52
62.	2,545,128,557.53	Secondary Education Board	3,604,310,063.13	2,369,052,423.90	1,235,257,639.23
63.	11,898,878.67	State Scholarship Board	19,270,000.00	10,842,248.36	8,427,751.64
64.	263,121,386.87	Ministry of Health	238,000,000.00	225,932,259.15	12,067,740.85
65.	623,899,245.50	SHMB	754,550,000.00	620,894,748.59	133,655,251.41
66.	58,461,918.78	Ministry of Environment	82,650,000.00	58,427,732.35	24,222,267.65
67.	33,902,260.50	Ministry of LG&CM	34,460,167.87	31,603,479.54	2,856,688.33
68.	-	Local Government Staff Pension Board	50,500,000.00	-	50,500,000.00
69.	-	Ministry of Special Projects	21,205,674.00	6,209,364.48	14,996,309.52
70.	-	Ministry of Project Monitoring and Evaluation	43,750,000.00	8,708,996.91	35,041,003.09
71.	109,798,385.80	School of Health Technology	111,049,804.00	93,850,369.70	17,199,434.30
72.	-	School of Nursing and Midwifery	64,000,000.00	-	64,000,000.00
73.	27,230,517.95	Council for Arts and Culture	39,492,103.97	30,461,839.23	9,030,264.74
74.	7,124,367.28	State Tourism Board	7,300,000.00	4,855,317.88	2,444,682.12
75.	19,128,323.62	State Sports Council	20,110,805.00	17,713,897.09	2,396,907.91
76.	-	Ministry of Human Capital Development	32,182,225.00	13,324,123.24	18,858,101.76
77.	25,722,540.93	Ministry of Budget, Planning, Research and Monitoring	38,360,000.00	36,458,174.30	1,901,825.70
78.	-	Ministry of Grants & Donor Agencies	-	5,819,866.44	(5,819,866.44)
79.	39,227,791.27	Revenue Appeal Commission	37,754,359.62	31,208,148.17	6,546,211.45
80.	-	State Health Insurance Agency	6,847,749.95	7,716,987.00	(869,237.05)
81.	-	Law Review & Reform Commission	-	1,320,000.00	(1,320,000.00)
82.	2,400,000,000.00	Ebonyi State University	3,986,712,384.00	3,987,526,684.00	(814,300.00)
83.	600,000,000.00	State College of Education Ikwo	720,000,000.00	622,091,130.00	97,908,870.00
	<u>11,045,136,167.58</u>		<u>16,034,910,521.83</u>	<u>11,926,116,280.16</u>	<u>4,108,794,241.67</u>

3.3.3. MDAs that Exceeded Their Personnel Cost Budget

The following MDAs exceeded their personnel cost budget for the year ended 31st December, 2019.

S/N	MDA	Budget ₦	Actual ₦	Variance ₦
1.	Office of the Governor	420,000,000.00	439,219,559.30	(19,219,559.30)
2.	Office of the Sec to the State Govt.	39,000,000.00	43,203,018.79	(4,203,018.79)
3.	State House of Assembly	501,000,000.00	561,790,888.41	(60,790,888.41)
4.	Ebonyi Broadcasting Corporation	137,000,000.00	147,477,027.29	(10,477,027.29)
5.	HOS: PSMD	10,500,000.00	11,038,217.55	(538,217.55)
6.	Ministry of Agriculture & Natural Resources	218,000,000.00	237,124,630.93	(19,124,630.93)
7.	EBADEP	47,000,000.00	77,820,555.94	(30,820,555.94)
8.	State Fertilizer & Chemical Company	55,000,000.00	55,294,528.83	(294,528.83)
9.	Ministry of Water Resources	36,500,000.00	64,675,518.79	(28,175,518.79)
10.	Housing Development Corporation	7,400,000.00	9,922,960.79	(2,522,960.79)
11.	Universal Basic Education Board	142,000,000.00	152,675,868.05	(10,675,868.05)
12.	Library Board	13,650,000.00	22,894,902.22	(9,244,902.22)
13.	Examination Development Centre	3,700,000.00	3,826,021.87	(126,021.87)
14.	Agency for Mass Literacy	2,970,000.00	3,024,504.81	(54,504.81)
15.	Council for Arts and Culture	24,000,000.00	30,461,839.23	(6,461,839.23)
16.	Ebonyi State University	3,986,712,384.00	3,987,526,684.00	(814,600)

3.3.4. MDAS that had no Personnel Cost Budget and Yet Incurred Personnel Costs

S/N	MDA	Budget ₦	Actual ₦	Variance ₦
1.	Ministry of Grants & Donor Agencies		5,819,866.44	(5,819,866.44)
2.	Revenue Appeals Commission		31,208,148.17	(31,208,148.17)
3.	Law Review Commission	-	1,320,000.00	(1,320,000.00)

On inquiry, it was noted that these MDAs came into existence after the budget was passed into law.

3.4. Overheads

Overheads for the year ended 31st December, 2019 amounted to **Twenty three billion three hundred and thirty million eight hundred and forty two thousand three hundred and forty four naira ninety kobo (N23,330,842,434.90)**, a decrease of 13.15% over overheads incurred in the previous year 2018 of **twenty six billion, nine hundred and sixty three million, ninety four thousand two hundred seventy eight naira, ninety kobo(N26,963,094,278.90)**.

The following table is a comparison of actual overhead expenditure according to subheads for the year under review and the financial year 2018.

S/N	Overhead	2019 ₦	2018 ₦	Increase (Decrease) %
1.	Travelling and Transport	547,391,382.97	763,822,028.65	(28.34)
2.	Utilities General	74,183,251.66	17,128,582.74	333.10
3.	Materials and Supply	325,367,703.00	154,615,637.14	110.44
4.	Maintenance Services	566,735,304.86	873,011,081.93	(35.08)
5.	Training and Capacity Building	86,043,020.00	6,002,518.00	1,333.45
6.	Security & Safety Services	4,467,790,761.79	2,685,937,240.00	66.34
7.	Consulting and Professional Services	150,340,378.00	254,975,400.00	(41.04)
8.	Fueling and Lubricants	490,571,952.44	442,995,003.28	10.74
9.	Financial charges	1,236,924.00	712,312.14	73.65
10.	Public Debt Charges	1,723,310,177.21	1,994,905,402.07	(13.61)
11.	Depreciation/ Amortization	9,851,977,819.96	8,988,941,271.66	9.60
12.	Other Recurrent Expenses	5,045,893,669.01	10,680,065,963.92	(52.75)
		<u>23,330,842,344.90</u>	<u>26,863,112,440.53</u>	<u>(12.57)</u>

3.4. a. Significant increases in overhead was observed in the following subheads:

	Increase (%)
- Utilities General	333.10
- Training and Capacity Building	1,333.45
- Security & Safety Services	66.34
- Fueling and Lubricants	10.74
- Depreciation/ Amortization	9.60
- Materials and Supply	110.44
- Financial Charges	73.65

3.4. b. These increases were offset by significant reductions in the following Overhead subheads:

	Decrease (%)
- Maintenance Services	35.08
- Consulting and Professional Services	41.04
- Public Debt Charges	13.61
- Other Recurrent Expenses	52.75
- Travelling and Transport	28.34

3.4.1. Overhead Budget Performance by MDAs

The following table shows overhead budget performance for MDAs for the year ended 31st December, 2019.

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
1	8,171,918,215.75	Office of the Governor	5,789,014,879.00	3,517,881,151.61	2,271,133,727.39
2	4,480,000.00	Ministry of Border Peace and Conflict Resources	7,340,000.00	-	7,340,000.00
3		Women Development Centre	20,420,000.00	-	20,420,000.00
4		Department of Religion and Welfare Matters	586,200,000.00	582,700,000.00	3,500,000.00
5		Department of Information and Communication Technology	3,050,000.00	-	3,050,000.00
6		Ministry Economic Empower and Job Creation	28,629,000.00	-	28,629,000.00
7	247,901,026.00	Office of the Deputy Governor	332,920,000.00	169,696,900.00	163,223,100.00
8	-	SSA to Governor on Internal Security	1,507,340,000.00	1,400,000,000.00	107,340,000.00
9	3,300,000.00	Ebonyi SEMA	5,820,000.00	900,000.00	4,920,000.00
10	700,000.00	State Council on Public Procurement	1,410,000.00	700,000.00	710,000.00

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
11	1,720,760,772.21	SSG	4,011,690,000.00	2,940,026,844.00	1,071,663,156.00
12		Dept. of Political Affairs	2,000,000.00	150,000.00	1,850,000.00
13	1,161,400.00	Dept. of Exec Council Matters	7,830,000.00	280,000.00	7,550,000.00
14	500,000.00	Dept. of Economics Affairs	1,250,000.00	125,000.00	1,125,000.00
15	-	Dept. General Services	890,000.00	150,000.00	740,000.00
16	83,820,000.00	Ministry of Econ. Emp. And Job Creation	28,629,000.00	-	28,629,000.00
17	6,935,528.84	Liaison Office Lagos	7,631,000.00	5,799,801.00	1,831,199.00
18	11,714,671.00	Liaison Office Abuja	21,450,000.00	20,402,800.00	1,047,200.00
19		SDG	1,250,000.00	490,000.00	760,000.00
20	4,233,673,960.00	State House of Assembly	1,125,000,000.00	855,635,000.00	269,365,000.00
21	3,300,000.00	House of Assembly Service Commission	6,550,000.00	3,600,000.00	2,950,000.00
22	40,307,600.00	Ministry of Information	175,060,000.00	133,867,032.20	41,192,967.80
23	9,000,000.00	EBBC	45,630,000.00	1,800,000.00	43,830,000.00
24	58,274,000.00	Government Printing Press	550,000.00	237,600.00	312,400.00
25	594,000.00	Ebonyi Newspapers and Public Corporation	2,250,000.00	178,200.00	2,071,800.00
26	8,030,000.00	Head of Service	9,320,000.00	1,662,000.00	7,658,000.00
27	450,000.00	HOS: Admin and General Services	1,130,000.00	-	1,130,000.00
28	500,000.00	HOS: PSMD	2,500,000.00	-	2,500,000.00
29		HOS: Estate, Pension & Mgt. Services	2,920,000.00	-	2,920,000.00
30	8,412,300.00	State Audit	13,100,000.00	1,000,000.00	12,100,000.00
31	-	Local Government Audit	2,800,000.00	-	2,800,000.00
32	6,859,000.00	Civil Service Commission	11,156,000.00	2,902,000.00	8,254,000.00
33	1,000,000.00	Local Government Service Commission	12,100,000.00	100,000.00	12,000,000.00
34	4,980,000.00	EBSIEC	17,395,000.00	1,970,000.00	15,425,000.00
35	13,198,400.00	Ministry of Agric and Natural Resources	8,570,000.00	10,347,000.00	(1,777,000.00)
36	140,000.00	EBADEP	1,020,000.00	40,000.00	980,000.00
37	-	Ebonyi Rice World	40,871,000.00	-	40,871,000.00
38	90,200.00	Ebonyi Fertilizer and Chemical Company	4,400,000.00	-	4,400,000.00
39	21,286,050.00	Ministry of Finance and Economic Development	29,540,000.00	9,993,150.00	19,546,850.00
40	296,223,621.00	Office of the Accountant- General	50,000,000.00	1,077,007,349.24	(1,027,007,349.24)
		AG: CRF Charges	10,000,000.00	-	10,000,000.00
		Contingency Fund	1,067,854,549.24	-	1,067,854,549.24
			1,127,854,549.24	1,077,007,349.24	50,847,200.00

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
41	1,160,000.00	Internal Revenue Board	174,526,300.00	6,455,480.00	168,070,820.00
42		Ebonyi Investment and Property Development Co.	6,560,000.00	-	6,560,000.00
43	7,000,000.00	Fiscal Responsibility Commission	11,000,047.00	3,514,000.00	7,486,047.00
44	21,046,750.00	Ministry of Commerce and Industry	1,320,660,000.00	3,400,000.00	1,317,260,000.00
45		Ebonyi Building Materials Ltd	1,320,000.00	-	1,320,000.00
46	9,731,800.00	Ministry of Solid Mineral Development	12,910,000.00	8,766,800.00	4,143,200.00
47	5,421,500.00	Ministry of Works and Transport	13,100,000.00	1,318,000.00	11,782,000.00
48		Ministry of Infrastructure Development	300,000.00	200,000.00	100,000.00
49	220,000.00	EBROMA	1,000,000.00	-	1,000,000.00
50	5,150,000.00	Ministry of Culture and Tourism	14,110,000.00	22,040,000.00	(7,930,000.00)
51	32,987,316.94	Ministry of Water Resources	15,073,855.00	3,432,500.00	11,641,355.00
52	-	EBRUWASSA	1,670,000.00	-	1,670,000.00
53	7,631,000.00	Ministry of Land and Survey	3,036,700.00	2,443,032.00	593,668.00
54	700,000.00	Office of Survey or General	2,090,000.00	750,000.00	1,340,000.00
55	300,000.00	Housing Dev. Corporation	1,330,000.00	1,510,000.00	(180,000.00)
56	6,405,000.00	Judicial Service Commission	5,200,000.00	6,400,000.00	(1,200,000.00)
57	472,319,445.28	Ministry of Power and Energy	15,000,000.00	106,296,004.06	(91,296,004.06)
58	244,040,000.00	Ministry of Justice	223,850,000.00	124,468,100.00	99,381,900.00
59	42,847,800.00	Judiciary High Court	223,002,371.00	133,093,144.22	89,909,226.78
60	28,726,000.00	Customary Court of Appeal	50,600,000.00	29,995,500.00	20,604,500.00
61	4,500,000.00	Capital Territory Development Board	858,005,000.00	2,000,000.00	856,005,000.00
62	981,200.00	Ministry of Youth and Sports	5,550,000.00	1,685,800.00	3,864,200.00
63	10,928,640.00	MOWA&SD	18,003,673.00	2,200,000.00	15,803,673.00
64	9,370,000.00	Ministry of Education	38,170,000.00	4,003,100.00	34,166,900.00
65	-	Ebonyi State University	2,366,000.00	786,705,624.55	(784,339,624.55)
66		UBEB	16,924,000.00	-	16,924,000.00
67		State College of Education Ikwo	5,997,100.00	46,121,634.00	(40,124,534.00)
68		State Library Board	1,920,000.00	80,000.00	1,840,000.00
69	60,000.00	Exam Development Centre	112,180,000.00	80,000.00	112,100,000.00
70	350,000.00	Agency for Mass Literacy	535,000.00	125,000.00	410,000.00

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦
71	9,500,000.00	Secondary Education Board	17,900,000.00	3,449,700.00	14,450,300.00
72	330,000.00	State Scholarship Board	400,675,000.00	105,000.00	400,570,000.00
73	15,920,000.00	Ministry of Health	26,370,000.00	13,510,000.00	12,860,000.00
74		School of Health Tech.	5,770,000.00	36,436,424.00	(30,666,424.00)
75	151,100.00	SHMB	8,400,000.00	500,000.00	7,900,000.00
76		College of Nursing, Uburu	12,450,000.00	23,027,714.50	(10,577,714.50)
77		Primary Health Care Development Agency	9,850,000.00	-	9,850,000.00
78	11,660,000.00	Ministry of Environment	11,510,000.00	1,700,000.00	9,810,000.00
79	2,000,000.00	Ministry of Local Govt. & Chieftaincy Matters	4,200,000.00	600,000.00	3,600,000.00
80		Local Government Pension Board	3,315,000.00	-	3,315,000.00
81		Ministry of Special Project	11,000,000.00	1,000,000.00	10,000,000.00
82		Ministry of Design, Eva & Project Monitoring	2,060,000.00	1,800,000.00	260,000.00
83		School of Health Tech.	5,570,000.00	-	5,570,000.00
84		School of Nursing & Midwifery	12,450,000.00	-	12,450,000.00
85	180,000.00	Council for Arts & Culture	5,520,000.00	120,000.00	5,400,000.00
86	7,244,145.35	State Tourism Board	1,270,000.00	150,000.00	1,120,000.00
87		State Sports Council	4,867,000.00	330,000.00	4,537,000.00
88		Ministry of Human Capital Development and Monitoring	18,190,000.00	1,948,000.00	16,242,000.00
89		Ministry of Budget and Planning, Resources & Monitoring	4,660,000.00	6,593,000.00	(1,933,000.00)
90		State Pension Management Board	-	1,320,000.00	(1,320,000.00)
	<u>15,918,372,442.37</u>		<u>19,854,352,023.48</u>	<u>14,072,344,362.64</u>	<u>5,782,007,660.84</u>

3.4.2. MDAs that Overspent their Overhead Budget

S/N	MDA	Budget ₦	Actual ₦	Variance ₦	Over Expenditure %
1.	Ministry of Agric and Natural Resources	8,570,000.00	10,347,000.00	(1,777,000.00)	20.74
2.	Ministry of Culture & Tourism	14,110,000.00	22,040,000.00	(7,930,000.00)	56.20
3.	Housing Development Corp.	1,330,000.00	1,510,000.00	(180,000.00)	13.53
4.	Judicial Service Commission	5,200,000.00	6,400,000.00	(1,200,000.00)	23.08
5.	Ministry of Power & Energy	15,000,000.00	106,296,004.06	(91,296,004.06)	662.55
6.	Ministry of Budget Planning & Monitoring	4,660,000.00	6,593,000.00	(1,933,000.00)	41.48
7.	State College of Education	5,997,100.00	46,121,634.00	(40,124,534.00)	669.07
8.	School of Health Tech.	5,77,000.00	36,436,624.00	(36,436,644.00)	531.48
9.	College of Nursing	12,450,000.00	23,027,714.50	(23,027,714.50)	84.96

3.5. SURPLUS OF REVENUE OVER RECURRENT EXPENDITURE FOR YEAR 2019

Surplus for the year ended 31st December, 2019 amounted to **thirty nine billion, two hundred and eighty eight million two hundred and sixty seven thousand three hundred and forty one naira fifty five kobo (₦39, 288,267,341.55)**, an increase of **Eleven billion, six hundred and seventy two million, fourteen thousand, six hundred and seventy three naira twenty three kobo (₦11, 672,014,673.23)** or **42.27%** over the surplus for year 2018 of **twenty seven billion, Six hundred and sixteen million, two hundred and fifty two thousand, six hundred and sixty eight naira twenty three kobo (₦27, 616,252,668.23)**

CHAPTER FOUR

4.0. STATEMENT OF FINANCIAL POSITION

4.1. CURRENT ASSETS

4.1.1. CASH AND CASH EQUIVALENTS

As at 31st December, 2019, Cash and Cash Equivalents amounted to twenty – four billion, forty-nine million, two hundred and sixty-three thousand, four hundred and thirty-two naira, fourteen kobo (₦24,049,263,432.14). The amount contrasts favorably with Cash and Cash Equivalent at the beginning of the year amounting to fourteen billion, six hundred and seventy seven million, six hundred and nine thousand, three hundred and twenty three naira, twenty six kobo (₦14,677,609,323.26).

The Cash and Cash Equivalents are made up of:

31st Dec. 2018		31st Dec. 2019
₦		₦
5,822,031,373.98	Cash Held by MDAs	7,277,513,633.75
876,329,520.16	Cash Held by Treasuries	140,579,241.57
7,979,248,429.12	Cash Held in Fixed Deposit Accounts	16,631,170,556.82
<u>14,677,609,323.26</u>		<u>24,049,263,432.14</u>

4.1.2. Receivables

Receivables amounted to **four billion, six hundred and thirty seven million, eight hundred and thirty nine thousand, four hundred and ninety six naira, twenty two kobo (N4,637,839,496.22)** as at 31st December, 2019. This represents **statutory allocation** due to the State as at 31st December, 2019 which were received in January 2020 and **Interests** earned in 2019 on **Fixed Deposits** maturing later than 31st December, 2019.

Details of the Receivables are:

	N
- Statutory Allocation	3,247,225,445.20
- Value Added Tax	1,073,504,280.49
- Exchange Rate Gain	6,619,433.11
- Interest on Fixed Deposit	310,490,337.42
	<u>4,637,839,496.22</u>

The Short Term Loan reported in the Statement of Financial Position amounting to **eight hundred and seventy one million, eight hundred and twenty five thousand naira (N871,825,000.00)** represents advances to the 13 Local Government Councils of the State for on-lending to farmers in their respective councils. Audit inquiry showed that recoveries from the Local Government Councils will commence in June of 2020.

4.2. CURRENT LIABILITIES

4.2.1. PAYABLES

The payable of two hundred and forty eight million, five hundred and fourteen thousand, four hundred and ten naira, eighty two kobo (**₦248,514,410.82**) is in respect of:

	₦
- Severance Allowance	103,430,997.26
- Public Debt Charges	145,083,413.56
	<u>248,514,410.82</u>

Other Recurrent Liabilities include the portion of Pension and Gratuity Arrears which the State intends to pay before the end of 2020 amounting to seven hundred and sixty eight million, eight hundred and thirty five thousand, six hundred and twelve naira, sixty two kobo (**₦768,835,612.62**) and the part of Foreign and Internal Loan falling due before 31st December, 2020, amounting to three billion, three hundred and thirty-five million, nine hundred and twenty three thousand, seven hundred and seventy-seven naira thirty-three kobo (**₦3,335,923,777.33**).

As regards **Liquidity**, the Statement shows that the State has a **Cash Ratio** of 5.35 the implication is that **five naira and thirty five kobo (₦5.35)** is available to defray every **one naira (₦1.00)** of Current Liabilities. Also the State has a **Current Ratio** of 6.57. That is, **six naira and fifty seven kobo (₦6.57)** worth of current assets is available to defray every **₦1.00** of Current Liabilities.

4.3. PROPERTY, PLANT AND EQUIPMENT (PPE)

PPE amounting to thirty nine billion, forty-six million, three hundred and eleven thousand, four naira, twenty-seven kobo (**₦39,046,311,004.27**) were acquired in the year ended 31st December, 2019 as against a capital budget of one hundred and forty six billion, eight hundred and forty five million, six hundred and seventy thousand naira (**₦146,845,670,000.00**) representing a Capital Budget Performance of 26.59%.

4.3.1. CAPITAL BUDGET PERFORMANCE OF MDAs

Capital Budget performance of each MDA for the year under review is as detailed below:

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦	PERCENTAGE PERFORMANCE (%)
1.	1,134,706,571.71	Office of the Governor	820,000,000.00	368,859,077.00	451,140,923.00	44.98
2.	19,777,000.00	Office of the Deputy Governor	452,000,000.00	45,875,000.00	406,125,000.00	10.15
3.		Ministry of Border, Peace & Conflict	64,100,000.00	-	64,100,000.00	0.00
4.		SSA Internal Security	100,000,000.00	107,800,000.00	(7,800,000.00)	107.80
5.		Ebonyi SEMA	195,000,000.00	-	195,000,000.00	0.00
6.		State Council on Public Procurement	20,000,000.00	-	20,000,000.00	0.00
7.	887,700,000.00	SSG	4,926,675,000.00	3,138,857,900.00	1,787,817,100.00	63.71
8.	287,050,000.00	Ministry of Eco. Emp. & Job Creation	-	-	-	0.00
9.		Liaison Office: Lagos	45,000,000.00	1,210,000.00	43,790,000.00	2.69
10.		Liaison Office: Abuja	188,000,000.00	-	188,000,000.00	0.00
11.		Liaison Office Aba/Port-Harcourt	10,000,000.00	-	10,000,000.00	0.00
12.		Liaison Enugu/Anambra	10,000,000.00	-	10,000,000.00	0.00
13.		Liaison Kaduna	10,000,000.00	-	10,000,000.00	0.00
14.		Liaison Owerri	5,000,000.00	-	5,000,000.00	0.00
15.		Liaison Onitsha	5,000,000.00	-	5,000,000.00	0.00
16.		Women Development Centre	50,000,000.00	-	50,000,000.00	0.00
17.	67,096,050.00	SDG	500,000,000.00	-	500,000,000.00	0.00
18.	85,454,630,521.00	State House of Assembly	913,000,000.00	484,000,000.00	429,000,000.00	53.01
19.		House of Assembly Service Commission	50,000,000.00	-	50,000,000.00	0.00
20.		SSA Religion and Welfare	1,000,000,000.00	-	1,000,000,000.00	0.00
21.	59,750,000.00	Ministry of Information	295,000,000.00	21,050,000.00	273,950,000.00	7.14
22.		SSA on ICT	50,000,000.00	-	50,000,000.00	0.00
23.		EBBG	469,800,000.00	-	469,800,000.00	0.00
24.		Government Printing Press	75,000,000.00	-	75,000,000.00	0.00
25.		Ebonyi Newspaper Pub. Corp	16,800,000.00	-	16,800,000.00	0.00
26.		Ebonyi College of Education Ikwo	-	252,117,518.23	-	100.00
27.		Head of Service	43,160,000.00	-	43,160,000.00	0.00
28.	1,506,000.00	State Audit	20,000,000.00	-	20,000,000.00	0.00

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦	PERCENTAGE PERFORMANCE (%)
29.		Local Government Audit	10,000,000.00	-	10,000,000.00	0.00
30.		Civil Service Commission	30,000,000.00	2,900,000.00	27,100,000.00	9.67
31.		Local Government Service Commission	487,000,000.00	-	487,000,000.00	0.00
32.		EBSIEC	50,000,000.00	-	50,000,000.00	0.00
33.	101,026,501.38	Ministry Agric & Natural Resources	5,225,000,000.00	397,857,510.93	4,827,142,489.07	7.61
34.	5,300,000.00	EBADep	10,000,000.00	-	10,000,000.00	0.00
35.		FADAMA	36,872,000.00	-	36,872,000.00	0.00
36.	32,869,101.69	Ebonyi Rice World	50,000,000.00	-	50,000,000.00	0.00
37.		Ebonyi Fertilizer Company	10,000,000.00	-	10,000,000.00	0.00
38.	255,000.00	Ministry of Finance & Economic Development	50,000,000.00	919,300.00	49,080,700.00	1.84
39.	21,209,420.00	Office of Accountant General	3,050,000,000.00	3,323,965,503.45	(273,965,503.45)	108.98
40.		Internal Revenue Board	50,000,000.00	-	50,000,000.00	0.00
41.		Fiscal Responsibility Comm.	20,000,000.00	-	20,000,000.00	0.00
42.	964,884,226.05	Ministry of Commerce and Industry	10,350,000,000.00	4,670,969,250.49	5,679,030,749.51	45.13
43.		Ministry of Solid Mineral Development	200,000,000.00	23,675,800.00	176,324,200.00	11.84
44.		Salt and Cement Production	700,000,000.00	-	700,000,000.00	0.00
45.		Building Materials Industry	30,000,000.00	-	30,000,000.00	0.00
46.	24,375,769,698.96	Ministry of Works and Transport	53,050,000,000.00	12,499,806,788.96	40,550,193,211.04	23.56
47.	45,440,748.79	EBROMA	1,075,500,000.00	202,984,572.94	872,515,427.06	18.87
48.	11,577,888.24	Ministry of Culture and Tourism	300,000,000.00	40,725,900.00	259,274,100.00	13.58
49.	537,385,005.96	Ministry Water Resources	4,055,000,000.00	393,075,777.38	3,661,974,222.62	9.69
50.	8,919,735,696.49	Ministry of Lands, Survey and Housing	6,421,000,000.00	402,100,775.64		
		Ministry of Housing and Urban Development	-	3,340,020,656.06		
			6,421,000,000.00	3,742,121,431.70	2,678,878,568.30	58.28
51.		Office of the Surveyor General	173,000,000.00	1,663,636.36	171,336,363.64	8.96
52.	892,865,236.89	Ministry of Power and the Energy	4,907,333,000.00	1,900,939,715.19	3,006,393,284.81	38.73
53.	3,695,000.00	Ministry of Justice	44,520,000.00	3,520,000.00	41,000,000.00	7.90
54.	117,296,315.51	Judiciary High Court	339,400,000.00	69,445,563.10	269,954,436.90	20.46
55.	27,000,000.00	Customary Court of Appeal	53,000,000.00	34,000,000.00	19,000,000.00	64.15
56.	7,295,833.28	Judicial Service Commission	20,000,000.00	11,000,000.00	9,000,000.00	55.00

S/N	ACTUAL 2018 ₦	MDA	BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCES ₦	PERCENTAGE PERFORMANCE (%)
57.		Capital Territory Development Board	581,160,000.00	117,026,130.00	464,133,870.00	20.13
58.		Ministry of Youth and Sports	1,320,000,000.00	17,621,500.00	1,302,378,500.00	1.33
59.		Council for Arts and Culture	10,000,000.00	-	10,000,000.00	0.00
60.		State Sports Council	10,000,000.00	-	10,000,000.00	0.00
61.		MOWA&SD	90,000,000.00	20,000,000.00	70,000,000.00	22.22
62.	12,110,833.75	Ministry of Education	500,000,000.00	4,779,937.00	495,220,063.00	0.95
63.		UBEB	10,186,000,000.00	-	10,186,000,000.00	0.00
64.		Library Board	10,000,000.00	-	10,000,000.00	0.00
65.		Exam Development Centre	5,000,000.00	-	5,000,000.00	0.00
66.		Agency for Mass Literacy	10,000,000.00	-	10,000,000.00	0.00
67.		Secondary Education Board	3,500,000,000.00	-	3,500,000,000.00	0.00
68.	1,093,225,413.77	Ministry of Health	705,000,000.00	5,933,707,706.24	(5,228,707,706.24)	841.66
69.	-	Primary Health Care Development Agency	5,100,000,000.00	-	5,100,000,000.00	0.00
70.	-	SA Primary Health Care	10,000,000.00	-	10,000,000.00	0.00
71.	9,783,085.88	School of Health Tech.	100,000,000.00	-	100,000,000.00	0.00
72.	232,915,369.11	School of Nursing	530,000,000.00	278,100.00	530,000,000.00	0.00
73.	-	Agency for Control of Aids	50,000,000.00	-	50,000,000.00	0.00
74.	-	SHMB	74,150,000.00	-	74,150,000.00	0.00
75.	49,212,367.04	Ministry of Environment	1,825,000,000.00	309,183,011.88	1,515,816,988.12	16.94
76.	-	Ministry of LG & CM	50,000,000.00	-	50,000,000.00	0.00
77.	-	Dept Interparty Affairs	5,000,000.00	-	5,000,000.00	0.00
78.	2,600,000.00	Ministry of Special Projects	2,000,000,000.00	91,902,050.02	1,908,097,949.98	4.59
79.	431,601,721.39	Ministry of Project Monitoring and Evaluation	1,578,200,000.00	678,449,493.72	899,750,506.28	0.00
80.	450,000.00	RUWASSA	50,000,000.00	-	50,000,000.00	0.00
81.	137,706,440.10	Housing Development Corp	10,000,000.00	-	10,000,000.00	0.00
82.	-	Ebonyi Investment & Property Company	20,000,000.00	-	20,000,000.00	0.00
83.	-	State Tourism Board	10,000,000.00	-	10,000,000.00	0.00
84.	-	Ministry Human Capital Dev. & Monitoring	5,730,000,000.00	133,922,000.00	5,596,078,000.00	2.33
85.	-	Ministry of Budget and Planning	60,000,000.00		60,000,000.00	0.00

4.3.2. MDAs that did not Access their Capital Budgets

Of the 85 MDAs with Capital Budgets in the year, 33 MDAs accessed funds for capital expenditure for the year ended 31st December, 2019. The rest (52 MDAs) did not access their Capital Budgets.

4.3.3. MDAs that Met/Surpassed their Capital Budget

The following MDAs met their Capital Budget in the year

S/N	MDA	Budget Performance (%)
1.	SSA Internal Security	107.80
2.	Office of the Accountant-General	108.98
3.	Ministry of Health	841.66

The over expenditure by the Office of the Accountant-General is as regards the payments made from the Contingency Fund held at the Office of the Accountant-General.

4.3.4. Budget Performance for the MDAs that accessed their Capital Budget

Budget Performance for the MDAs that accessed their Capital Budget for the year ranged from 0.95% (Ministry of Education) to 64.15% (Customary Court of Appeal).

4.4. INTERNAL LOANS

4.4.1. INTERNAL LOAN BALANCE

Internal Loans as at 31st December, 2019 stood at **thirty-six billion, six hundred and two million, nineteen thousand, two hundred and fourteen naira, forty-two kobo (₦36,602,019,214.42)**. The sum of **one hundred and twenty-three million, two hundred and forty-one thousand, four hundred eighty naira, eighty-three kobo (₦123,241,480.83)** represents amounts due on 31st December, 2019 which were paid in January, 2020. The sum of **three billion, two hundred and thirty two million, seven hundred and seventy four thousand, nine hundred and two naira twelve kobo (₦3,232,774.902.12)** is projected for repayment within the next twelve months (part of Current Liabilities) while the sum of **thirty three billion, two hundred and forty six million, two thousand, eight hundred and thirty one naira, forty eight kobo (₦33,246,002,831.48)** is expected to be repaid as they fall due after December, 2020.

The Internal Loans include:

Internal Loans	Payable	Current Financial Liabilities	Non Current Financial Liabilities	Total
Salary Bail Out	4,382,735.60	17,654,453.18	3,660,907,232.48	3,682,944,421.26
Excess Crude	67,282,689.66	249,307,758.82	8,868,331,856.71	9,184,922,305.19
CACs I	20,049,901.78	528,134,884.12	2,752,057,006.42	3,300,241,792.32
CACs II	31,526,153.79	606,871,653.07	2,265,333,491.51	2,903,731,298.37
Budget Support	-	1,830,806,152.92	15,699,373,244.36	17,530,179,397.28
	<u>123,241,480.83</u>	<u>3,232,774,902.11</u>	<u>33,246,002,831.48</u>	<u>36,602,019,214.42</u>

4.5. FOREIGN LOANS

4.5.1. FOREIGN LOAN BALANCE

A Foreign Loan balance of sixty five million, one hundred and ninety-five thousand, two hundred and sixty six dollars, ninety eighty cent (\$65,195,266.98), translated into twenty one billion, two hundred and fifty three million, six hundred and fifty seven thousand, thirty-five naira, forty-eighty kobo (₦21,253,657,035.48), at three hundred and twenty-six (₦326), per dollar, was outstanding as at 31st December, 2019.

The sum of twenty one million, eight hundred and forty one thousand, nine hundred and thirty two naira, seventy four kobo (₦21,841,932.74) out of the balance represents repayments due on 31st December, 2019 which was made in January, 2020 while two hundred and twenty-six million, three hundred and ninety thousand, three hundred and fifty six naira, four kobo (₦226,390,356.04) was projected to be repaid within the next twelve months (current financial liability). The balance of twenty one billion, five million, four hundred and twenty-four thousand, seven hundred and forty-six naira, seventy kobo (₦21,005,424,746.70) was classified to be repaid beyond the next twelve months (non-current financial liability).

The loans are in respect of credits from the World Bank (IDA) for the following projects:

S/N	Project	Amount ₦	Amount \$
1.	State HIV Programme – IDA	910,873,483.44	2,794,090.44
2.	State Health System Development Project – IDA	901,099,768.72	2,764,109.72
3.	State Community Based Urban Development Project – ID	4,820,805,525.26	14,787,747.01
4.	State Universal Basic Education – IDA	954,562,318.02	2,928,105.27
5.	State Community Based Poverty Reduction Project – IDA	1,106,077,331.50	3,392,875.25
6.	State Community and Social Development Project – IDA	1,421,123,887.98	4,359,275.73
7.	National FADAMA Development Project – IDA	1,786,115,401.60	5,478,881.60
8.	Health System Development Project (Additional Financing) – IDA	474,653,313.76	1,455,991.76
9.	State Second HIV/AIDs Programme – IDA	684,583,814.10	2,099,950.35
10.	Nigeria Erosion and Watershed Management Project - IDA	8,193,762,191.10	25,134,239.85
		<u>21,253,657,035.48</u>	<u>65,195,266.98</u>

4.5.2. LOAN REPAYMENT PLANS

The State is already repaying its Foreign and Internal loans through deduction at source from Federation Accounts Allocation Committee (FAAC) revenue.

CHAPTER FIVE

5.0. STATEMENT OF COMPARISON OF BUDGET AND 2019 ACTUAL AMOUNT (PREPARED ON CASH BASIS)

5.1. COMPARISON OF BUDGET AND 2019 ACTUAL AMOUNT

	Actual 2019 ₦	Final Budget 2019 ₦	Variance 2019 ₦
Share of FAAC Allocation			
Share of Statutory Allocations	36,837,879,240.76	55,552,719,497.65	(18,714,840,256.89)
Share of VAT Allocation	10,991,706,236.23	16,307,382,398.00	(5,315,676,161.77)
Exchange Rate Gain	67,249,954.20	2,000,000,000.00	(1,932,750,045.80)
Excess Crude	132,276,331.81	2,000,000,000.00	(1,867,723,668.19)
Forex Equalization	268,256,553.94	-	268,256,553.94
Excess Bank Charges Refund	126,821,899.53	-	126,821,899.53
Paris Club Refund	6,208,050,001.65	500,000,000.00	5,708,050,001.65
Derivative from Solid Mineral	39,828,184.00	-	39,828,184.00
Federal Government Recovery	11,062,854.95	-	11,062,854.95
Augmented Fund Distribution	109,688,362.89	2,000,000,000.00	(1,890,311,637.11)
Gross Allocation on Mines	47,715,710.26	-	47,715,710.26
NNPC Refund	-	2,000,000,000.00	(2,000,000,000.00)
Save One Million Lives	-	300,000,000.00	(300,000,000.00)
Police Reform Receipt	-	500,000,000.00	(500,000,000.00)
Sub Total (A)	54,829,472,475.27	81,160,101,895.65	(26,330,629,420.38)
Internally Generated Revenue			
Taxes	5,258,402,784.36	3,373,063,025.29	1,885,339,759.07
Licences	224,974,622.11	104,549,300.00	120,425,322.11
Fines	12,979,831.71	217,815,000.00	(204,835,168.29)
Fees	3,539,963,076.09	5,130,958,491.00	(1,592,086,914.91)
Sales	639,181,459.53	4,525,572,714.00	(3,886,391,254.47)
Earnings	82,616,731.00	979,671,000.00	(897,054,269.00)
Reimbursements	48,292,567.04	-	46,745,917.62
Rent	17,112,780.00	45,960,000.00	(28,847,220.00)
Interest Earned	1,132,367,637.07	2,422,604,380.00	(1,290,236,742.93)
Investment Income	17,332,799.60	52,000,000.00	(34,667,200.40)
Other Revenues	289,782,362.18	1,146,714,589.71	(856,932,227.53)
Transfer from other Government Entities	9,304,733,019.19	10,000,000,000.00	(695,266,980.81)
Sub Total (B)	20,566,193,020.46	18,000,000,000.00	(7,433,806,979.54)

	Actual 2019 ₦	Final Budget 2019 ₦	Variance 2019 ₦
Budget Deficit Financing			
AfDB Loans	25,200,000,000.00	50,000,000,000.00	(24,200,000,000.00)
Aids and Grants	1,008,521,280.00	6,600,000,000.00	(5,591,478,720.00)
Internal Loans (UBA for Staff Salaries)		200,000,000.00	(200,000,000.00)
CACS Loan	3,000,000,000.00	-	3,000,000,000.00
SMEs Fund	2,000,000,000.00	-	2,000,000,000.00
Sub Total (C)	5,000,000,000.00	50,200,000,000.00	(45,200,000,000.00)
Total Revenue (A + B + C) = D	106,594,670,570.20	165,960,101,895.65	30,554,368,470.50
Recurrent Expenditure by Nature of Cost			
Personal Cost	11,926,116,280.16	16,034,910,521.83	4,108,794,241.67
Overhead Cost	6,920,296,912.94	8,454,352,023.48	1,534,055,110.54
Service Wide Vote	5,433,940,146.44	5,000,000,000.00	(433,940,146.44)
Programme Related Expenses	12,296,500.00	2,000,000,000.00	1,987,703,500.00
Social Benefit	1,659,007,685.26	3,000,000,000.00	1,340,992,314.74
Overhead Subvention to Paratats	46,803,118.00	1,000,000,000.00	953,196,882.00
Public Debt Services	4,239,740,777.56	400,000,000.00	(3,839,740,777.56)
Sub Total (E)	30,238,201,420.36	35,889,262,545.31	5,651,061,124.95
Capital Expenditure by Sector			
Administrative	4,605,438,352.03	11,310,545,000.00	6,705,106,647.97
Economic	28,675,430,385.95	96,534,416,837.85	61,184,274,614.05
Law and Justice	117,965,563.10	456,920,000.00	338,954,436.90
Regional	117,026,130.00	576,920,000.00	459,123,870.00
Social	6,266,426,743.54	39,478,350,000.00	33,211,923,256.46
Sub Total (F)	39,782,287,174.62	141,681,670,000.00	101,899,382,825.38
Surplus/(Deficit) for the year D-(E+F)	36,574,181,975.22	11,610,830,649.66	

5.1.1. 2019 Budget Performance from FAAC and Sources Outside the State Government on Cash Basis IPSAS

The State made budget provisions to receive from NNPC Refund of two billion naira (~~₦~~2,000,000,000.00), Save One Million Lives; three hundred million naira (~~₦~~300,000,000.00), and Police Reform; five hundred million naira (~~₦~~500,000,000.00) but had a nil receipt. While budget provisions were not made for the following, yet the State received the various amounts as attached to the items: Forex Equalization; two hundred and sixty eight million, two hundred and fifty six thousand, five hundred and fifty three naira, ninety four kobo (~~₦~~268,256,553.94), Excess Bank Charges Refund; one hundred and twenty-six million, eight hundred and twenty-one thousand, eight hundred and ninety-nine naira, fifty-three kobo (~~₦~~126,821,899.53), Derivative from Solid Mineral; thirty nine million eight hundred twenty eight thousand, one hundred and eighty four naira (~~₦~~39,828,184.00), and Gross Allocation; forty seven million, seven hundred and fifteen thousand seven hundred ten naira, twenty six kobo (~~₦~~47,715,710.26).

However, the underlisted share of FAAC Allocations were budgeted for and got below the expectations except Paris Club Refund. They are:

S/N	Item	Actual 2019 ₦	Final Budget 2019 ₦	Percentage Performance %
1.	Statutory Allocation	36,837,879,240.76	55,552,719,497.65	66
2.	VAT	10,991,706,236.23	16,307,382,398.00	67
3.	Exchange Rate Gain	67,246,954.20	2,000,000,000.00	3
4.	Excess Crude	137,942,703,.19	2,000,000,000.00	7
5.	Paris Club Refund	6,208,050,001.65	500,000,000.00	1,242
6.	Augmented Fund Distr.	109,688,362.89	2,000,000,000.00	5

The implication of the above is that the receipt from Paris Club Refund was much more than the expected receipt with **1,242%** increase, while receipts from Statutory Allocation, Value Added Tax (VAT) were above average of **66%** and **67%** respectively, and receipts from Exchange Rate Gain, Excess Crude, and Augmented Fund Distribution were abysmal with a **3%**, **7%** and **5%** respectively and appear to have had overestimated budgetary allocation.

In all, the State received **fifty four billion, eight hundred and twenty nine million, four hundred and seventy-two thousand, four hundred and seventy-five naira, twenty-seven kobo (₦54,829,472,475.27)** out of an expected budget provision of **eighty one billion, one hundred and sixty million, one hundred and one thousand, eight hundred and ninety six naira, sixty five kobo (₦81,160,101,896.65)**. This shows a shortfall of **twenty-six billion, three hundred and thirty million, six hundred and twenty nine thousand, four hundred and twenty-one naira, thirty-eight kobo (₦26,330,629,421.38)** or **62%** performance.

5.1.2. Internally Generated Revenue Budget Performance by Sector

Out of a total Budget provision of **twenty eight billion naira (₦28,000,000,000.00)** for Internally Generated Revenue, only **twenty billion, five hundred and sixty-six million, one hundred and ninety-three thousand, twenty naira, forty six kobo (₦20,566,193,020.46)** was actualized. This shows a shortfall, in Internally Generated Revenue, of **seven billion, four hundred and thirty-three million, eight hundred and six thousand, nine hundred and seventy nine naira, fifty four kobo (₦7,433,806,979.54)** or **73% performance and 27% shortfall**. The variances analyses of the various sub-heads highlight as indicated in Table 1.

Taxes generated **five billion, two hundred and fifty eight million, four hundred and two thousand, seven hundred and eighty four naira, thirty six kobo (₦5,258,402,784.36)** thereby over shooting the Budget provision of **three billion, three hundred and seventy three million, sixty three thousand, twenty five naira, twenty nine kobo (₦3,373,063,025.29)** with **one billion, eight hundred and eighty five million, three hundred and thirty nine thousand, seven hundred and fifty nine naira, seven kobo (₦1,885,339,759.07)** which shows a **56% increase**.

Licences also performed over and above the Budget figure. While **one hundred and four million, five hundred and forty nine thousand, three hundred naira (₦104,549,300.00)** was budgeted for it, it generated **two hundred and twenty four million, nine hundred and seventy four thousand, six hundred and twenty two naira, eleven kobo (₦224,974,622.11)** showing over performance of **one hundred and twenty million, four hundred and twenty five thousand, three hundred and twenty two naira, eleven kobo (₦120,425,322.11)** or **115% increase**. Unfortunately, Fines, Fees Sales, Earnings, Rent, Interest Earned, Investment Income, and Other Revenues could not meet the amounts the Budget set for them:

Fines had an abysmal performance of twelve million, nine hundred and seventy nine thousand, eight hundred and thirty one naira, seventy one kobo (₦12,979,831.71) as against the Budget's projected figure of two hundred and seventeen million, eight hundred and fifteen thousand naira (₦217,815,000.00) with a shortfall of two hundred and four million, eight hundred thirty five thousand, one hundred and sixty eight naira, twenty nine kobo (₦204,835,168.29) or 5.96% performance.

Fees contributed three billion, five hundred and thirty nine million, nine hundred and sixty three thousand, seventy six naira, nine kobo (₦3,539,963,076.09), while the budgeted figure is five billion, one hundred thirty two million, nine hundred and fifty eight thousand, four hundred and ninety one naira (₦5,130,958,491.00) showing a difference of one billion, five hundred and ninety million, nine hundred and ninety five thousand, four hundred and fourteen naira, ninety one kobo (₦1,590,995,414.91) or 69% performance.

Sales generated six hundred and thirty nine million, one hundred and eighty one thousand, four hundred and fifty nine naira, fifty three kobo (₦639,181,459.53) out of a budget figure of four billion, five hundred and twenty five million, five hundred and seventy two thousand, seven hundred and fourteen naira (₦4,525,572,714.00) showing a shortfall of three billion, four hundred and sixty naira, eight hundred and eighteen thousand, five hundred and forty naira, forty seven kobo (₦3,886,391,254.47) with a 14.12% performance.

Earnings had a budget figure of nine hundred and seventy nine million, six hundred and seventy one thousand naira (₦979,671,000.00) but generated only eighty two million, six hundred and sixteen thousand, seven hundred and thirty one naira (₦82,616,731.00) with a shortfall of eight hundred and ninety seven million, fifty-four thousand, two hundred and sixty nine naira (₦897,054,269.00) or 8.43% performance.

Rent had forty five million, nine hundred and sixty naira (₦45,960,000.00) budgeted for it but had a performance of seventeen million, one hundred and twelve thousand seven hundred and eighty naira (₦17,112,780.00) with a shortfall of twenty eight million, eight hundred and forty seven thousand, two hundred and twenty naira (₦28,847,220.00) or 37.23% performance.

Interest Earned generated one billion, one hundred and thirty two million, three hundred and sixty seven thousand, six hundred and thirty seven naira, seven kobo (₦1,132,367,637.07) while its Budget figure was three billion, five hundred million naira (₦2,422,604,380.00) with a deficit of one billion, two hundred and nine million, two hundred and thirty six thousand, seven hundred and forty two naira ninety three kobo (₦1,290,236,742.93) or 46.74% budget performance.

Investment Income had fifty two million naira (₦52,000,000.00) budget figure but generated seventeen million, three hundred and thirty two thousand, seven hundred and ninety nine naira, sixty kobo (₦17,332,799.60) with a deficit of thirty four million, six hundred and sixty seven thousand, two hundred naira, forty kobo (₦34,667,200.40) or 33%.

Other Revenues generated two hundred and eighty nine million, seven hundred and eighty two thousand, three hundred and sixty two naira, eighteen kobo (₦289,782,362.18) as against the Budgeted figure of one billion and one hundred forty seven million, seven hundred and fourteen thousand, five hundred and eighty nine naira, seven one kobo (₦1,147,714,589.71) or a shortfall of eight hundred and fifty six million, nine hundred and thirty two thousand, two hundred and twenty seven naira, eighty three kobo (₦856,932,227.53) or 25.25%.

5.2. RECURRENT AND CAPITAL EXPENDITURE BY SECTOR BUDGET PERFORMANCE

Sectorally, most of both the Recurrent and Capital Expenditures in all the items of expenditures were less than their budget estimates. Public Debt Repayment exceeded the budget figure by **three billion, eight hundred thirty nine million, seven hundred and forty thousand, seven hundred seventy seven naira, fifty-six kobo (₦3,839,740,777.56)** as **four hundred million naira (₦400,000,000.00)** was budgeted for Public Debt Repayment while **four billion, two hundred and thirty nine million, seven hundred and forty thousand, seven hundred and seventy seven naira, fifty-six kobo (₦4,239,740,777.56)** was actually paid in 2019. An indication that there was budget discipline in the year 2019. Details of both the Recurrent and Capital Expenditure by Sector are as shown in Table 1 above.

5.2.1 Recurrent Expenditure Budget Performance by Sector

In all, a total of Recurrent Expenditure Budget of **thirty billion, eight hundred and eighty-nine million, two hundred and sixty-two thousand, five hundred and forty five naira, thirty-one kobo (₦35,889,262,545.31)** by sector, only **thirty billion, two hundred and thirty-eight million, two hundred and one thousand, four hundred and twenty naira, thirty-six kobo (₦30,238,201,420.36)** only was incurred sectorally, leaving **five billion, six hundred and fifty-one million, sixty-one thousand, one hundred and twenty-four naira, ninety-five kobo (₦5,651,061,124.95)** unspent.

5.2.2. Capital Expenditure by Sector Budget Performance

Likewise, each of the sectors of the Capital Expenditure spent less than their budget provisions. In aggregate, the five sectors spent **thirty-nine billion, seven hundred eighty-two million, two hundred and eighty-seven thousand, one hundred seventy-four naira, sixty-two kobo (₦39,782,287,174.62)** out of the budget provision of **one hundred and forty-one billion, six hundred and eighty-one million, six hundred and seventy thousand naira (₦141,681,670,000.00)**.

5.3. SECTORAL COMPARISON OF 2018 WITH 2019 PERFORMANCE (CASH BASIS)

	Actual 2019 ₦	Actual 2018 ₦	Variance 2019 ₦
Share of FAAC Allocation			
Share of Statutory Allocations	36,837,879,240.76	38,040,875,187.02	(1,202,995,946.26)
Share of VAT Allocation	10,991,706,236.23	10,215,563,508.52	776,142,727.71
Exchange Rate Gain	67,249,954.20	902,575,077.06	(835,325,122.86)
Excess Crude	137,942,703.19	458,614,880.52	(320,672,177.33)
Forex Equalization	268,256,553.94	168,745,112.04	99,511,441.90
Excess Bank Charges Refund	104,696,189.63	86,122,025.87	18,574,163.76
Paris Club Refund	6,208,050,001.65	7,662,396,899.26	1,454,346,897.61
Derivative	39,828,184.00	-	-
Federal Government Recovery	11,062,854.95	-	11,062,854.95
Augmented Fund	109,688,362.89	-	109,688,362.89
Distribution			
Gross Allocation	47,715,710.26	-	47,715,710.26
NNPC Refund	-	-	-
Grant from Federal	-	-	-
Save One Million Lives	-	-	-
Police Reform Receipt	-	-	-
Sub Total (A)	54,824,075,991.70	57,534,892,690.29	(3,250,644,882.59)
Internally Generated Revenue			
Taxes	5,258,402,784.36	4,324,072,625.98	934,330,158.38
Licences	224,974,622.11	162,169,335.00	62,805,287.11
Fines	12,979,831.71	3,523,210.00	9,456,621.71
Fees	3,539,963,076.09	1,000,548,976.00	2,539,414,100.09
Sales	639,181,459.53	289,100.00	638,892,359.53
Earnings	82,616,731.00	607,344,356.92	(524,727,625.92)
Reimbursements	46,745,917.62	16,000.00	46,729,917.62
Rent	17,112,780.00	11,092,000.00	6,020,780.00
Interest Earned	1,132,367,637.07	6,292,413.45	1,126,075,223.62
Investment Income	17,332,799.60	1,402,334,543.97	(1,385,001,744.37)
Other Revenues	289,782,362.18	1,000.00	289,781,362.18
Transfer from other Government Entities	9,304,733,019.19	-	9,304,733,019.19
Sub Total (B)	20,566,193,020.46	7,517,683,561.32	13,048,509,459.16

	Actual 2019 ₦	Actual 2018 ₦	Variance 2019 ₦
Budget Deficit Financing			
AfDB and IDB Loans			-
Budget Support		700,000,000.00	(700,000,000.00)
Internal Loans (UBA for Staff Salaries)		-	-
CACS Loan	3,000,000,000.00	-	3,000,000,000.00
SMEs Fund	2,000,000,000.00	-	2,000,000,000.00
Sub Total(C)	5,000,000,000.00	700,000,000.00	4,300,000,000.00
Total Revenue(A+B+C)=D	80,390,269,012.16	65,752,576,251.61	12,001,878,686.00
Recurrent Expenditure by Nature of Cost			
Personal Cost	11926,116,280.16	11,207,677,167.58	718,439,112.58
Overhead Cost	8,745,040,412.94	7,911,826,717.92	833,213,695.02
Service Wide Vote	5,433,940,146.44	4,634,925,566.37	799,014,580.07
Programme Related Expenses	33,296,500.00	869,248,902.00	(835,952,402.00)
Social Benefit	1,659,007,685.26	2,109,767,644.32	(450,759,959.06)
Overhead Subvention to Paratats	46,803,118.00	30,752,200.00	(16,050,918)
Public Debt Services	4,528,922,030.25	5,571,857,556.99	(1,042,935,526.74)
Sub Total (E)	32,373,126,175.05	32,336,055,755.18	(1,867,023,217.18)
Capital Expenditure by Sector			
Administrative	2,496,179,970.72	2,948,422,323.62	(452,242,352.90)
Economic	28,080,491,129.35	36,128,688,015.45	(8,048,196,885.65)
Law and Justice	117,965,563.10	155,287,148.79	(37,321,585.69)
Regional	117,026,130.00	-	117,026,130.00
Social	6,266,426,743.54	1,438,804,863.33	4,827,621,880.21
Sub Total (F)	37,078,089,536.71	40,671,202,351.19	(3,593,112,814.48)
Surplus/(Deficit) for the year D-(E+F)	10,939,053,302.40	(7,254,681,854.76)	18,193,735,157.16

5.3.1 2019 Share of FAAC Allocations Comparison with 2018 Performance on Cash Basis

A total of fifty four billion, eight hundred and four twenty million, seventy five thousand, nine hundred and ninety one naira, seventy kobo (₦54,824,075,991.70) was received in 2019 under Cash Basis IPSAS Accounting as against the 2018 receipt of fifty seven billion, five hundred and thirty four million, eight hundred and ninety two thousand, six hundred and ninety naira, twenty nine kobo (₦57,534,892,690.29). These show that the State received less than what she received in 2018 from Share of FAAC Allocations by three billion, two hundred and ten million, eight hundred and sixteen thousand, six hundred ninety eight naira, fifty nine kobo (₦3,210,816,698.59) as contained in Table 2 above.

5.3.2. Internally Generated Revenue (IGR) Comparison with 2018 Performance by Sector on Cash Basis

Apart from Earnings and Investment Income, the State performed better in 2019 than 2018 in all the other IGR sub-heads such as Taxes, Licences, Fines, Fees, Sales, Reimbursements, Rent, Interest Earned, and Other Revenues. See Table 2.

5.3.3. Recurrent Expenditure Comparison with 2018 Performance by Sector on Cash Basis

In 2019, the State spent less in the following sectors: Personnel Cost, Programme related Expenses, Social Benefit, Overhead Subvention to Parastatals, and Public Debt Repayments while she spent more on: Overhead Cost and Service Wide Vote compared to the 2018 Recurrent Expenditure by Sector on Cash Basis IPSAS as contained in Table 2.

5.3.4. Capital Expenditure Comparison with 2018 Performance by Sector in Cash Basis

In the Capital Expenditure prepared on Cash Basis IPSAS, the State spent less in three Sectors: Administrative, Economic, and Law and Justice but spent more in the Social Sector in 2019 as against those of 2018. In Regional Sector where there was no budgetary provision in 2018, the State spent one hundred and seventeen million, twenty six thousand, one hundred and seventeen million, twenty six thousand, one hundred and thirty naira (₦117,026,130.00) in 2019. See T

EBONYI STATE GOVERNMENT OF NIGERIA

A report of the Accountant General with the

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Abakaliki Light rail bridge



Salt of the nation



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RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements of Ebonyi State Government of Nigeria for the year ended 31st December, 2019, have been prepared by me in accordance with the International Public Sector Accounting Standards (IPSAS), (Fourth Time Adoption of Accrual Basis IPSAS) and the Guideline issued by the Federation Allocation Account Committee (FAAC) Sub-Committee on IPSAS implementation.

IPSAS 24 requires that an entity shall present a Comparison of Budget Amount for which it is held publicly accountable and Actual Amount either as a separate additional Financial Statement or as additional budget columns in the Financial Statements. Ebonyi State Government opted for the former.

IPSAS 33 requires that recognition and/or measurement of Assets/Liabilities can be recognized for reporting within 3 years following the date of adoption. Ebonyi State Government adopted Accrual Basis IPSAS in 1st January, 2016 and has recognized and/or measured all Assets/Liabilities in the 2018 Financial Statements.

ACCOUNTING AND REPORTING

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

- a. Ensuring that adequate system of internal controls are maintained to safeguard assets and provide reasonable assurance that the transactions as recorded are within statutory authority; and also that the use of all public financial resources by the Government are properly recorded.
- b. Ensuring that proper books and records of accounts were kept to ensure that the Financial Statements reflect the financial position of Ebonyi State Government and its operations for the year ended 31st December, 2019.

In compliance with IPSAS 33, I have prepared the following financial statements as at 31st December 2019.

1. Consolidated Statement of Financial Performance
2. Consolidated Statement of Financial Position
3. Consolidated Statement of Cash flow
4. Consolidated Statement of Changes in Net Assets/Equity
5. Consolidated Statement of Comparison of Budget and Actual Amount
6. Consolidated Segment Reporting
7. Notes to the Consolidated 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, 2019.



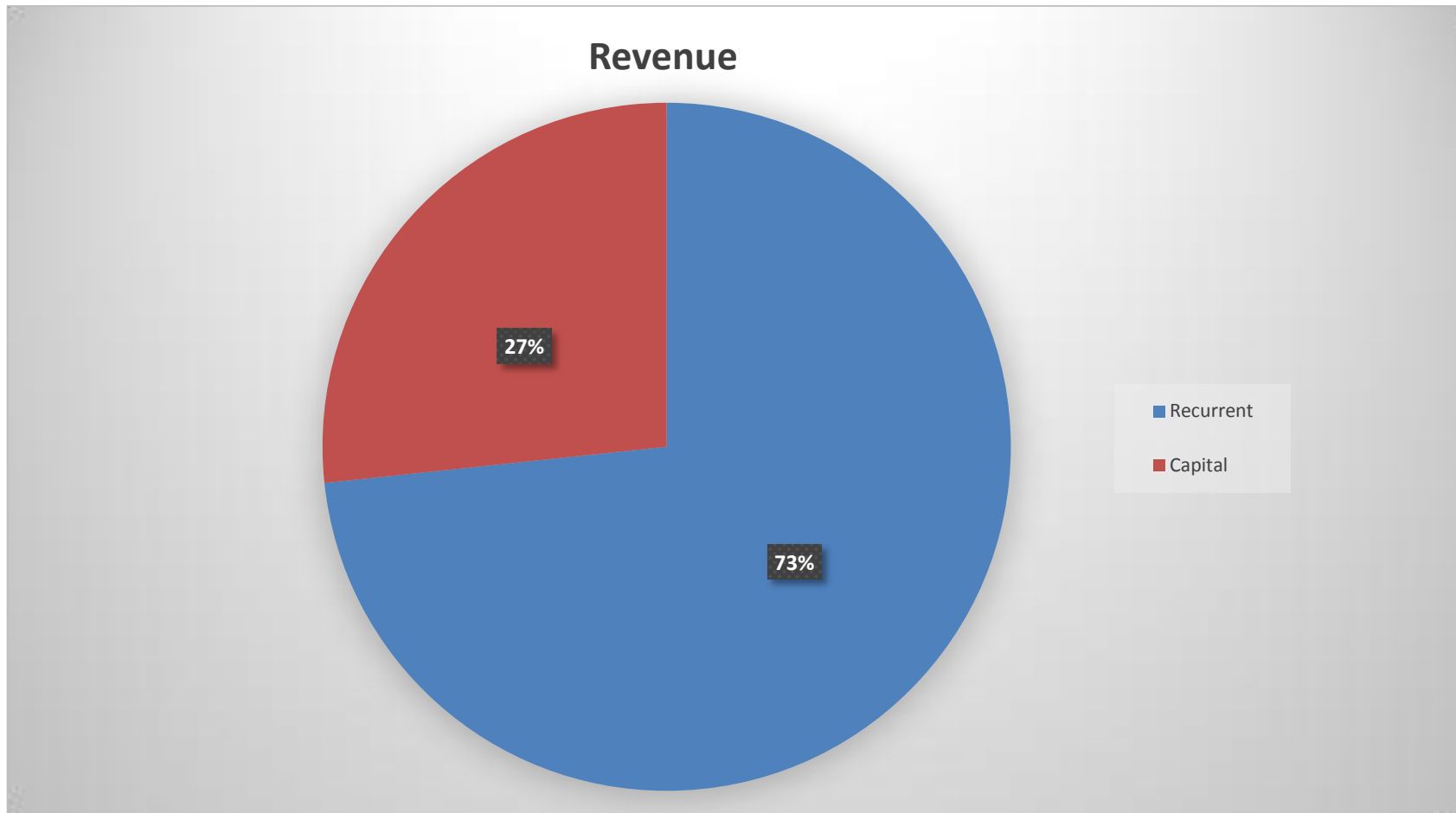
MRS UKWUTA OGONNA CHRISTIANA, FCNA
ACCOUNTANT-GENERAL
EBONYI STATE.



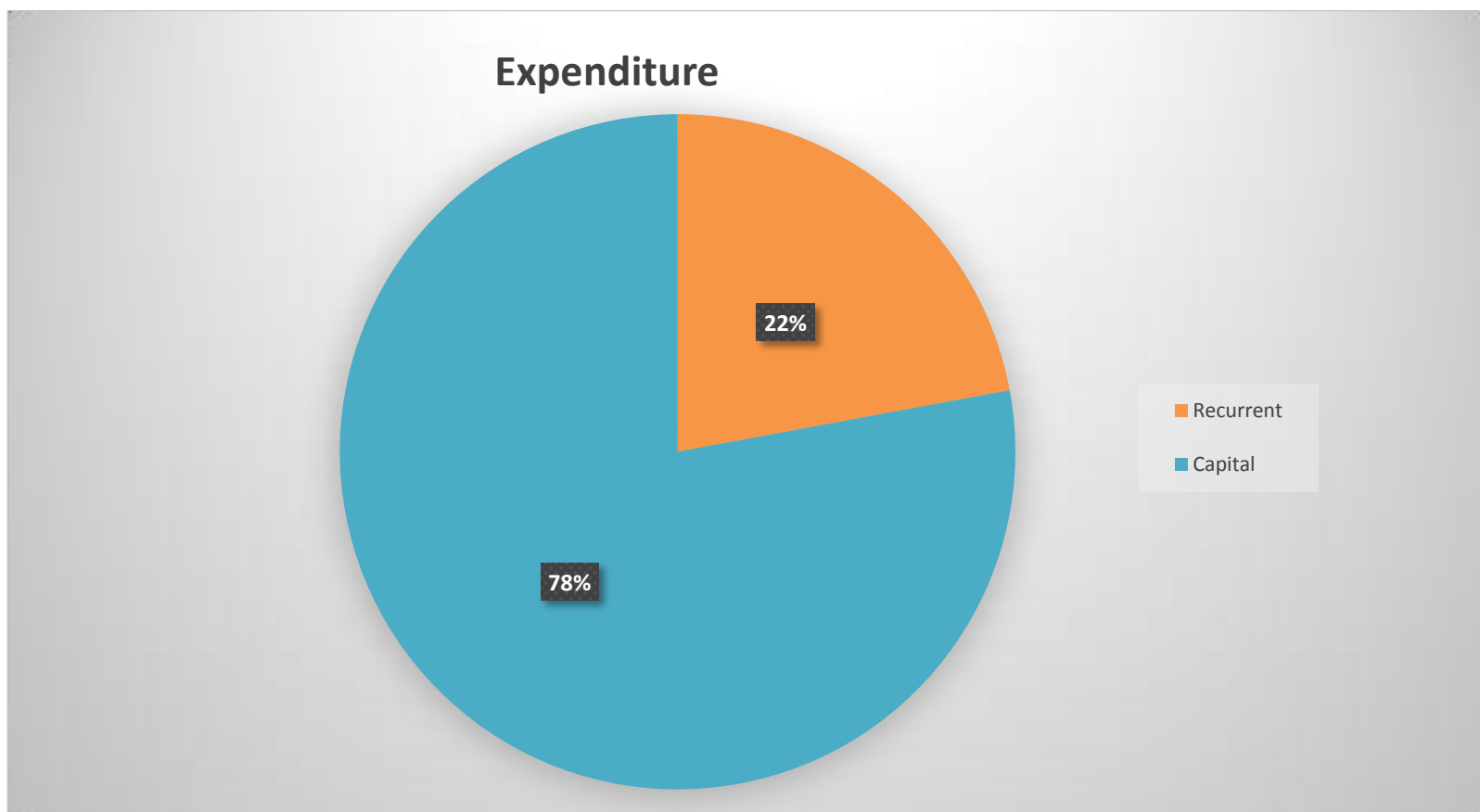
ENGR. PROF. OGBANNAYA CHUKWU
HON. COMMISSIONER FOR FINANCE & ECO. DEV.
EBONYI STATE.

HIGHLIGHT OF BUDGET PERFORMANCE

DESCRIPTION	REVENUE	PERCENTAGE
Recurrent Revenue	137,976,995,324.92	73%
Capital Receipts	50,200,000,000.00	27%
TOTAL BUDGET	188,176,995,324.92	100%



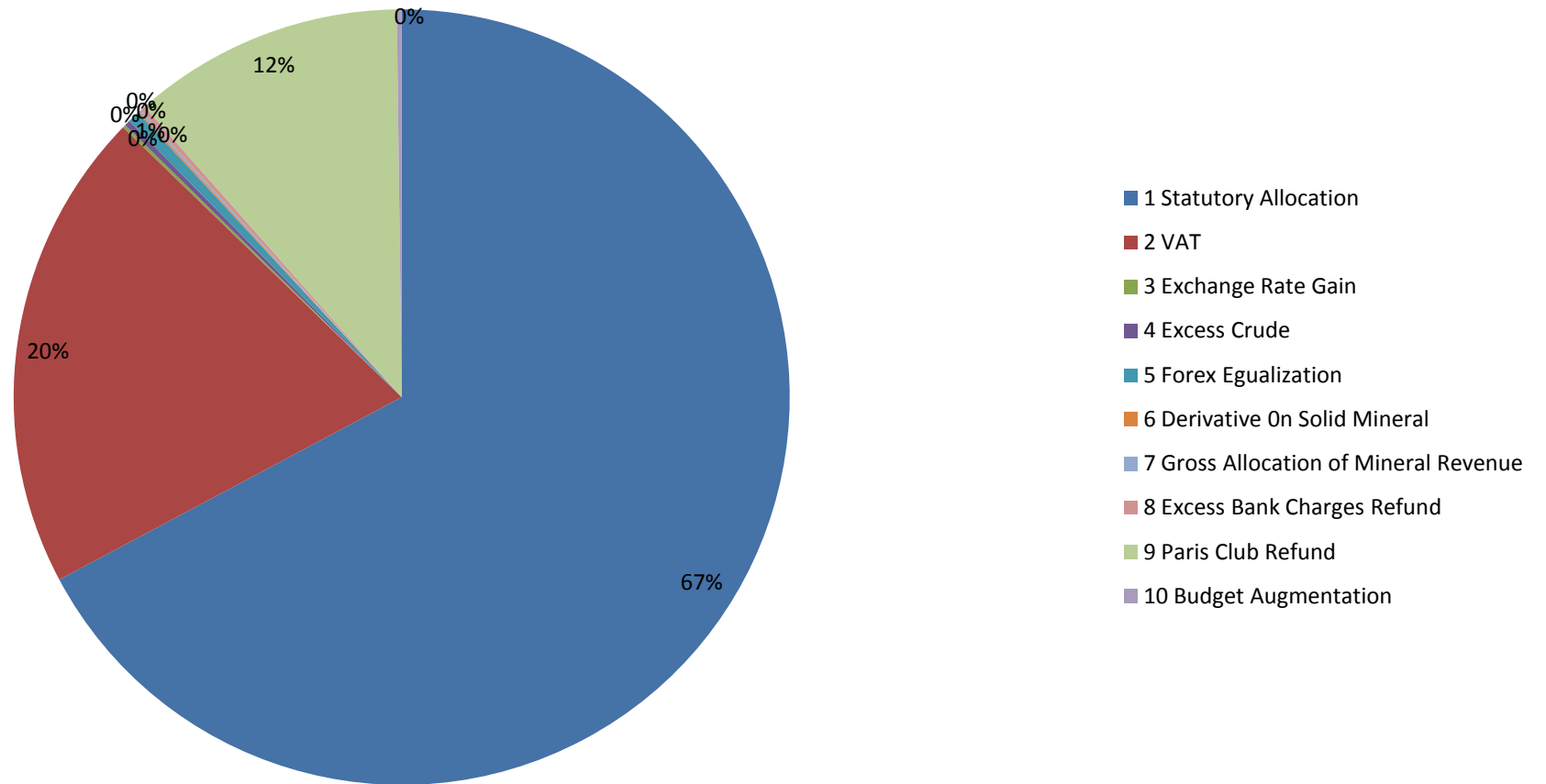
DESCRIPTION	EXPENDITURE	PERCENTAGE
Recurrent Expenditure	41,556,243,868.30	22%
Capital	146,620,751,456.62	78%
TOTAL BUDGET	188,176,995,324.92	100%



BREAKDOWN OF STATE GOVERNMENT SHARE OF STATUTORY REVENUE FOR 2019

S/N	ITEM	2019 ACTUAL (₦)	PERCENTAGE
1	Statutory Allocation	36,837,879,240.76	67.20%
2	VAT	10,991,706,236.23	20.00%
3	Exchange Rate Gain	67,249,954.20	0.12%
4	Excess Crude	132,276,331.81	0.24%
5	Forex Equalization	268,256,553.94	0.49%
6	Derivative On Solid Mineral	39,828,184.00	0.07%
7	Gross Allocation of Mineral Revenue	47,715,710.26	0.08%
8	Excess Bank Charges Refund	115,759,044.58	0.21%
9	Paris Club Refund	6,208,050,001.65	11.30%
10	Budget Augmentation	109,688,362.89	0.20%
TOTAL		54,818,409,620.32	100%

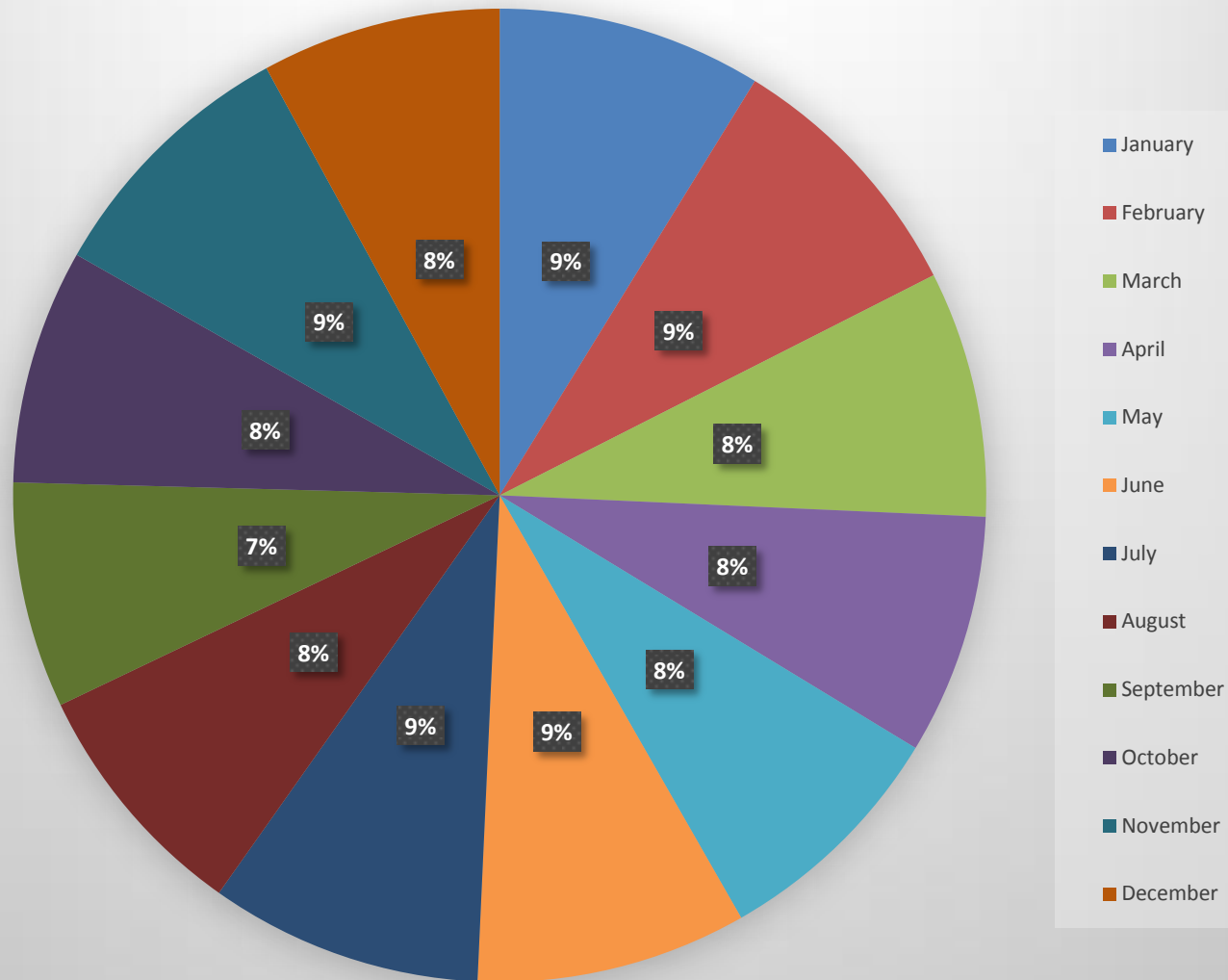
2019 ACTUAL RECEIPTS



EBONYI STATE SHARE OF MONTHLY (TAX) VAT RECEIPT FOR THE YEAR OF 2019

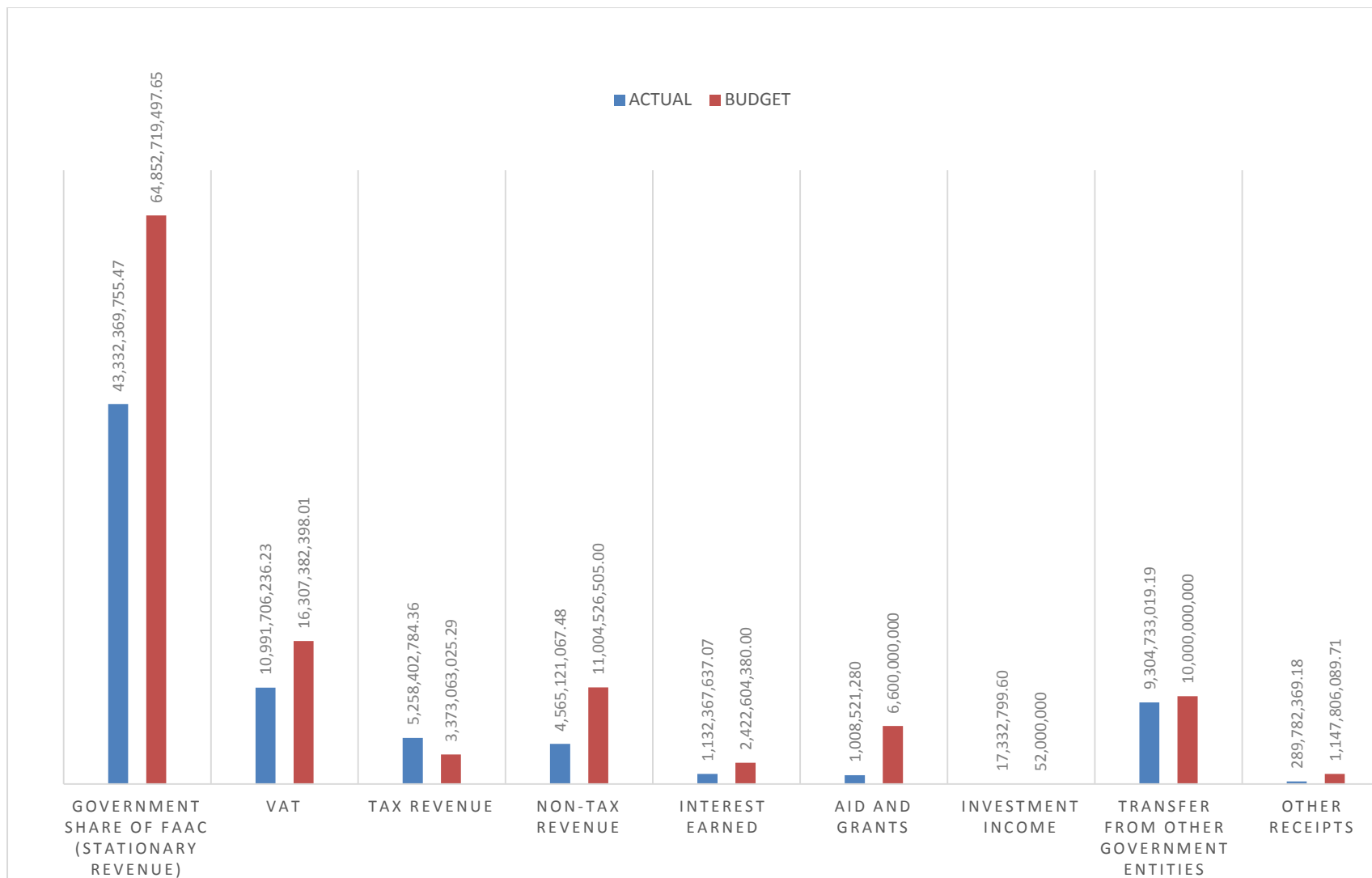
MONTH	ACTUAL
January	966,107,657.92
February	960,894,283.96
March	898,402,809.97
April	877,461,127.17
May	884,143,020.58
June	988,675,568.27
July	995,884,521.96
August	893,117,512.55
September	825,786,961.30
October	857,756,282.86
November	968,915,194.89
December	874,557,294.80
TOTAL	10,991,702,236.23

ACTUAL



COMPARISON OF ACTUAL RECEIPTS TO BUDGET FOR 2019

S/N	TYPE OF RECEIPT	ACTUAL	BUDGET
1.	Government Share of FAAC	43,332,369,755.47	64,852,719,497.65
2.	VAT	10,991,706,236.23	16,307,382,398.01
3.	TAX Revenue	5,258,402,784.36	3,373,063,025.29
4.	Non-TAX Revenue	4,565,121,067.48	11,004,526,505.00
5.	Interest Earned	1,132,367,637.07	2,422,604,380.00
6.	Aid and Grants	1,008,521,280.00	6,600,000,000.00
7.	Investment Income	17,332,799.60	52,000,000.00
8.	Transfer from other Government Entities	9,304,733,019.19	10,000,000,000.00
9.	Other Receipts	289,782,369.18	1,147,806,089.71
TOTAL		75,900,336,948.58	115,760,101,895.66



GOVERNMENT OF EBONYI STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR-GENERAL

P.M.B 34, Abakaliki

Tel/Fax: 043-220423



Our Ref: _____

Your Ref: _____

Date: 12TH MAY, 2020

AUDIT CERTIFICATE

In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined the books and records of accounts of Government of Ebonyi State of Nigeria from which the Financial Statements were prepared. The Financial Statements for the year ended 31st December, 2019 were prepared in compliance with IPSAS Accrual basis.

AUDITOR-GENERAL'S RESPONSIBILITY

My responsibility according to section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), is to express an opinion on this financial statement based on the audit conducted in accordance with IPSAS and National Auditing Guidelines.

I have obtained the information and explanations I required and certify as a result of my audit, that in my opinion the statement of financial position and the supporting account and statements show a true and fair view of the state of affairs at 31st December, 2019 and the transactions for the fiscal year ended on that date.

A handwritten signature in blue ink, appearing to read 'I. N. Nweda'.

SIR I. N. NWEDA, FCNA, FCAI, KSJI
AUDITOR-GENERAL

All Correspondence to be Addressed to the Auditor - General

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. Consolidated Statement of Financial Performance
- ii. Consolidated Statement of Financial Position
- iii. Consolidated Statement of Net Assets/Equity
- iv. Consolidated Statement of Cash Flow
- v. Consolidated Statement of Budget Comparison and Actual
- vi. Consolidated Segment Reporting
- vii. Notes to the Consolidated 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 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 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. IPSAS 24 requires an entity to present a comparison of budget amount for which it is held publicly accountable and actual amount either as a separate additional Financial Statement or as additional budget columns in the financial statements. Ebonyi State Government opted for the former.
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. **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%

14. **Capitalization:** The capitalization threshold is One Hundred Thousand Naira (N100,000.00) and above. Only amount spent in connection with PP&E and Intangibles and whose values exceed One Hundred Thousand Naira (N100,000.00) is capitalized. Non Current assets whose costs are below the capitalization threshold are charged appropriately to the Statement of Financial Performance.
15. **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
16. **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.
17. **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.
18. **Loans:** Loans granted to other Government, agencies or individuals are shown separately in the Statement of Financial Position.
19. **Investments:** Investments made in government stock, quoted companies etc are disclosed as Financial Assets in the Statement of Financial Position.
20. **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.

21. **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.
22. **Borrowing Costs:** Borrowing Costs are capitalized against qualifying assets as part of PP&E. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Other borrowing costs not capitalized are charged to statement of Financial Performance.
23. **Foreign Currency:** Foreign Currency transactions are translated into Naira, the reporting currency, using the spot rate as at last day of the financial year.
24. **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.



MRS UKWUTA OGONNA CHRISTIANA, FCNA
ACCOUNTANT-GENERAL
EBONYI STATE.



ENGR. PROF. OGBANNAYA CHUKWU
HON. COMMISSIONER FOR FINANCE & ECO. DEV.
EBONYI STATE.

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CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	ACTUAL 2019	ACTUAL 2018
Revenue		₦	₦
Share of Statutory Revenue	1	43,983,080,294.08	47,891,745,486.00
Share of Value Added Tax	2	11,099,102,858.80	10,402,171,999.69
Tax Revenue	3	5,258,402,784.36	4,324,072,625.98
Non Tax Revenue	4	4,565,121,067.48	1,784,982,977.92
Investment Income	5	17,332,799.60	19,933,962.90
Interest Earned	6	1,393,542,906.00	1,279,954,905.96
Aid & Grants	51	1,008,521,280.00	
Other Revenues	7		4,621,156.36
Transfer from Other Govt Entities	8	9,304,733,019.19	
Total Revenue (A)		76,629,837,009.51	65,707,483,114.81
Recurrent Expenditure			
Salaries and Wages	9	11,803,565,279.84	10,998,825,149.27
Statutory Officers Salaries	10	122,551,000.32	129,311,018.31
Social Benefits	52	2,084,611,042.89	2,934,024,492.13
Traveling and Transports	11	547,391,382.97	763,822,028.65
Utilities	12	74,183,251.66	117,126,564.74
Material and Supplies	13	325,367,703.00	154,613,619.14
Maintenance Services	14	566,735,304.86	873,007,045.93
Training and Capacity Building	15	86,043,020.00	6,000,500.00

Security and Safety Services	16	4,467,790,761.79	2,685,935,222.37
Consulting and Professional Services	17	150,340,378.00	254,975,400.00
Fueling and Lubricants	18	490,571,952.44	442,990,967.28
Financial Charges	19	1,236,924.00	712,312.14
Public Debt Charges	20	1,723,310,177.21	1,994,905,401.07
Depreciation/Amortization	21	9,851,977,819.96	8,988,941,271.66
Other Recurrent Expenses	23	5,045,893,669.01	7,746,039,453.79
Total Recurrent Expenditure (B)		37,341,569,667.96	38,091,230,446.48
Surplus for the year (A-B)		39,288,267,341.55	27,616,252,668.32


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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER, 2019

	NOTE	2019	2018
		₹	₹
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalent	25	24,049,263,432.14	14,675,081,456.92
Receivables	26	4,637,839,496.22	4,112,890,694.73
Prepayments			-
Short Term Loan	27	871,825,000.00	212,662,500.00
TOTAL CURRENT ASSETS (A)		29,558,927,928.36	19,000,634,651.65
NON CURRENT ASSETS			
Financial Assets	28	2,700,099,171.89	3,192,371,938.17
Property, Plants and Equipment	24	217,243,779,806.16	188,030,116,659.67
Biological Assets	48	45,386,880.00	49,981,600.00
Intangible Assets	29	23,949,726.56	13,432,968.75
TOTAL NON CURRENT ASSETS (B)		220,013,215,584.61	191,285,903,166.59
TOTAL ASSETS (C = A+B)		249,572,143,512.97	210,286,537,818.24
LIABILITIES			
CURRENT LIABILITIES			
Payables	30	248,514,410.82	1,742,769,879.70
Pension and Gratuity	31	768,835,612.62	343,232,254.99
Financial Liabilities	32	3,481,007,190.90	1,284,434,262.25
TOTAL CURRENT LIABILITIES (D)		4,498,357,214.34	3,370,436,396.94
NON CURRENT LIABILITIES			
Pension and Gratuity	33	6,701,645,455.86	2,758,284,086.12

Financial Liabilities	34	57,184,722,857.45	58,636,772,809.50
TOTAL NON CURRENT LIABILITIES (E)		63,886,368,313.31	61,395,056,895.62
TOTAL LIABILITIES (F = D+E)		68,384,725,527.65	64,765,493,292.56
NET ASSETS/EQUITY (G = C-F)	35	181,187,417,985.31	145,521,044,525.68
Capital Contributed By:			
Reserves		79,602,692,084.28	79,573,986,440.27
Accumulated Surplus/(Deficit)		101,584,725,901.03	65,947,058,085.40
Total Net Assets/Equity		181,187,417,985.31	145,521,044,525.68


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CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 3^{1ST} DECEMBER, 2019


	Note	Accumulated Surplus	Reserves	Total
		₦	₦	₦
Opening Balance as at 1/1/2019		65,947,058,085.40	79,573,986,440.27	145,521,044,525.68
Prior Year Adjustment	53	(3,650,599,525.92)		(3,650,599,525.92)
Restated Opening Balance as at 1/1/2019		62,296,458,559.48	79,573,986,440.27	141,870,444,999.76
Surplus for the year		39,288,267,341.55	28,705,644.01	39,316,972,985.55
Closing Balance as at 31/12/2019		101,584,725,901.03	79,602,692,084.28	181,187,417,985.31

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 3^{1ST} DECEMBER, 2018

		Accumulated Surplus	Reserves	Total
		₦	₦	₦
Opening Balance as at 1/1/2018		38,330,805,417.08	96,234,348,919.90	134,565,154,336.98
Surplus for the year		27,616,252,668.32	(16,660,362,479.63)	10,955,890,188.70
Closing Balance as at 31/12/2018		65,947,058,085.40	79,573,986,440.27	145,521,044,525.68


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CONSOLIDATED STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	2019	2018
		₦	₦
OPERATING ACTIVITIES			
RECEIPTS:			
Share of Statutory Revenue	36	43,326,703,384.09	47,319,329,181.77
Share of Value Added Tax	37	10,991,706,236.23	10,215,563,508.52
Tax Revenue	3	5,258,402,784.36	4,324,072,625.98
Non-Tax Revenue	4	4,565,121,067.48	1,784,982,977.92
Investment Income	5	17,332,799.60	19,933,962.90
Interest Earned	47	1,132,367,637.07	1,375,870,044.52
Aid & Grants	51	1,008,521,280.00	
Other Revenues	7		1,000.00
Transfer from Other Govt Entities	8	9,304,733,019.19	
Total Receipt for State (A)		75,604,888,208.02	65,039,753,301.61
PAYMENTS:			
Salaries and Wages	39	11,926,116,280.16	11,207,677,167.58
Social Benefits	43	1,659,007,685.26	2,109,767,644.32
Overhead Cost	40	7,005,296,912.94	7,911,826,717.92
Service Wide Vote	41	4,687,839,316.79	4,634,925,566.37
Program Related Expenses	42	12,296,500.00	869,248,902.00
Overhead Subvention to Parastatals	23w	46,803,118.00	30,752,200.00
Public Debt Charges	50	1,578,226,763.65	1,994,905,401.07
Total Payments (B)		26,915,586,576.80	26,764,198,198.19
NET CASH GENERATED FROM OPERATING ACTIVITIES (C = A-B)		48,689,301,631.22	38,275,555,103.42

INVESTING ACTIVITIES			
Short Term Loan	57	(871,825,000.00)	(212,662,500.00)
Civil Servants Agric Loan	27		(2,796,000,000.00)
Proceeds from Long Term Loan Recovery	49	289,782,362.18	12,822,950.00
Building	56	(7,072,343,545.25)	(2,436,906,245.87)
Infrastructure-Water	56	(349,244,160.79)	(800,104,247.77)
Infrastructure-Others	56	(5,607,006,408.06)	(2,659,797,209.33)
Plants and Machinery	56	(1,787,004,232.36)	(549,084,316.85)
Furniture and Fittings	56	(236,410,054.79)	(649,672,629.25)
Motor Vehicles	56	(1,593,694,385.50)	(1,277,459,005.00)
Office and Other Equipment	56	(539,752,639.03)	(867,791,872.35)
IT Equipment	56	(10,037,400.00)	(138,531,900.00)
Biological Assets	57	(6,752,000.00)	(38,276,400.00)
Intangible Assets	57	(18,500,000.00)	(10,000,000.00)
Under Construction Assets	56	(21,850,818,178.49)	(31,253,578,524.77)
NET CASH USED IN INVESTING ACTIVITIES (D)		(39,653,605,642.09)	(42,287,530,307.22)
FINANCING ACTIVITIES			
Proceeds from Budget Support			700,000,000.00
Proceeds from Internal Loan	54	3,000,000,000.00	-
Repayment of Internal Loans	45	(2,413,281,725.13)	(5,131,409,116.96)
Repayment of External Loans	45	(248,232,288.78)	(440,448,440.03)
NET CASH USED/GENERATED FROM FINANCING ACTIVITIES (E)		338,485,986.09	(4,871,857,556.99)
NET CASH FLOW IN ALL ACTIVITIES (F = C+D+E)		9,374,181,975.22	(10,273,344,354.76)
OPENING CASH AND CASH EQUIVALENT (G)		14,675,081,456.92	24,948,425,811.68
CLOSING CASH AND CASH EQUIVALENT (H = F+G)		24,049,263,432.14	14,675,081,456.92

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual		Actual	Final Budget	Original Budget	Variance
2018		2019	2019	2019	2019
₦		₦	₦	₦	₦
	Share of FAAC Allocation				
38,040,875,187.02	Share of Statutory Allocations	36,837,879,240.76	55,552,719,497.65	55,552,719,497.65	(18,714,840,256.89)
10,215,563,508.52	Share of VAT Allocation	10,991,706,236.23	16,307,382,398.00	16,307,382,398.00	(5,315,676,161.77)
902,575,077.06	Exchange Rate Gain	67,249,954.20	2,000,000,000.00	2,000,000,000.00	(1,932,750,045.80)
458,614,880.52	Excess Crude	132,276,331.81	2,000,000,000.00	2,000,000,000.00	(1,867,723,668.19)
168,745,112.04	Forex Equalization	268,256,553.94	-		268,256,553.94
86,122,025.87	Excess Bank Charges Refund	104,696,189.63	-		104,696,189.63
7,662,396,899.26	Paris Club Refund	6,208,050,001.65	500,000,000.00	500,000,000.00	5,708,050,001.65
	Non Oil Revenue		-		0.00
	Derivative	39,828,184.00	-		39,828,184.00
	Federal Govt Recovery	11,062,854.95	-		11,062,854.95
	Augmented Fund Distribution	109,688,362.89	2,000,000,000.00	2,000,000,000.00	(1,890,311,637.11)
	Gross Allocation	47,715,710.26	-		47,715,710.26
	NNPC Refund		2,000,000,000.00	2,000,000,000.00	(2,000,000,000.00)
	Save One Million Lives		300,000,000.00	300,000,000.00	(300,000,000.00)
	Police Reform Receipt		500,000,000.00	500,000,000.00	(500,000,000.00)
57,534,892,690.29	Sub Total(A)	54,818,409,620.32	81,160,101,895.65	81,160,101,895.65	(26,341,692,275.33)
	Internally Generated Revenue				
4,324,072,625.98	Taxes	5,258,402,784.36	3,373,063,025.29	3,373,063,025.29	1,885,339,759.07
162,169,335.00	Licenses	224,974,622.11	104,549,300.00	104,549,300.00	120,425,322.11
3,523,210.00	Fines	12,979,831.71	217,815,000.00	217,815,000.00	(204,835,168.29)
1,000,548,976.00	Fees	3,539,963,076.09	5,130,958,491.00	5,130,958,491.00	(1,590,995,414.91)
289,100.00	Sales	639,181,459.53	4,525,572,714.00	4,525,572,714.00	(3,886,391,254.47)
607,344,356.92	Earnings	82,616,731.00	979,671,000.00	979,671,000.00	(897,054,269.00)

16,000.00	Reimbursements	48,292,567.04	-	-	48,292,567.04
11,092,000.00	Rent	17,112,780.00	45,960,000.00	45,960,000.00	(28,847,220.00)
6,292,413.45	Interest Earned	1,132,367,637.07	2,422,604,380.00	2,422,604,380.00	(1,290,236,742.93)
1,402,334,543.97	Investment Income	17,332,799.60	52,000,000.00	52,000,000.00	(34,667,200.40)
1,000.00	Other Receipts	289,782,362.18	1,147,806,089.71	1,147,806,089.71	(858,023,727.53)
7,517,683,561.32	Sub Total(B)	11,263,006,650.69	18,000,000,000.00	18,000,000,000.00	(6,736,993,349.31)
	Transfer from Other Govt Entities	9,304,733,019.19	10,000,000,000.00	10,000,000,000.00	(695,266,980.81)
	Sub Total(C)	9,304,733,019.19	10,000,000,000.00	10,000,000,000.00	(695,266,980.81)
	Aid & Grants	1,008,521,280.00	6,600,000,000.00	6,600,000,000.00	(5,591,478,720.00)
	Sub Total (D)	1,008,521,280.00	6,600,000,000.00	6,600,000,000.00	(5,591,478,720.00)
	Budget Deficit Financing				
	AfDB Loans		50,000,000,000.00	50,000,000,000.00	(50,000,000,000.00)
700,000,000.00	Budget Support		-		
	Internal Loans (UBA for Staff Salaries)		200,000,000.00	200,000,000.00	(200,000,000.00)
	CACS Loan	3,000,000,000.00	-		3,000,000,000.00
700,000,000.00	Sub Total(E)	3,000,000,000.00	50,200,000,000.00	50,200,000,000.00	(47,200,000,000.00)
58,234,892,690.29	Total Revenue(A+B+C+D+E)=F	79,394,670,570.20	165,960,101,895.65	165,960,101,895.65	(86,565,431,325.45)
	Recurrent Expenditure by Nature				
11,207,677,167.58	Personnel Cost	11,926,116,280.16	16,034,910,521.83	15,442,614,349.01	4,108,794,241.67
7,911,826,717.92	Overhead Cost	6,920,296,912.94	8,454,352,023.48	10,113,629,519.29	1,534,055,110.54
4,634,925,566.37	Service Wide Vote	5,433,940,146.44	5,000,000,000.00	5,000,000,000.00	(433,940,146.44)
869,248,902.00	Program Related Expenses	12,296,500.00	2,000,000,000.00	2,000,000,000.00	1,987,703,500.00
2,109,767,644.32	Social Benefit	1,659,007,685.26	3,000,000,000.00	3,000,000,000.00	1,340,992,314.74
30,752,200.00	Overhead Subvention to Parastatals	46,803,118.00	1,000,000,000.00	2,000,000,000.00	953,196,882.00
5,571,857,556.99	Public Debt Servicing	4,239,740,777.56	400,000,000.00	4,000,000,000.00	(3,839,740,777.56)
32,336,055,755.18	Sub Total(G)	30,238,201,420.36	35,889,262,545.31	41,556,243,868.30	5,651,061,124.95

	Capital Expenditure by Sector				
2,948,422,323.62	Administrative	4,605,438,352.03	11,310,545,000.00	12,910,545,000.00	6,705,106,647.97
36,128,688,015.45	Economic	28,675,430,385.95	89,859,705,000.00	92,968,705,000.00	61,184,274,614.05
155,287,148.79	Law and Justice	117,965,563.10	456,920,000.00	456,920,000.00	338,954,436.90
	Regional	117,026,130.00	576,150,000.00	581,150,000.00	459,123,870.00
1,438,804,863.33	Social	6,266,426,743.54	39,478,350,000.00	39,928,350,000.00	33,211,923,256.46
40,671,202,351.19	Sub Total(H)	39,782,287,174.62	141,681,670,000.00	146,845,670,000.00	101,899,382,825.38
(14,772,365,416.08)	Surplus/(Deficit) for the year F-(G+H)	9,374,181,975.22	(11,610,830,649.66)	(22,441,811,972.65)	(194,115,875,275.78)


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 ACCOUNTANT-GENERAL
 EBONYI STATE.


ENGR. PROF. OGBANNAYA CHUKWU
 HON. COMMISSIONER FOR FINANCE & ECO. DEV.
 EBONYI STATE.

CONSOLIDATED SEGMENT REPORTING

FOR THE YEAR ENDED 31ST DECEMBER, 2019

	ADMINISTRATIVE	ECONOMIC	LAW & JUSTICE	REGIONAL	SOCIAL	OTHERS	TOTAL
	₦	₦	₦	₦	₦	₦	₦
Revenue							
Taxes		5,258,402,784.36					5,258,402,784.36
Licenses		224,974,622.11					224,974,622.11
Fines		10,060,750.00		2,919,081.71			12,979,831.71
Sales		639,181,459.53					639,181,459.53
Earnings	408,530.00	49,459,851.00			32,748,350.00		82,616,731.00
Rent	530,000.00	14,197,280.00			2,385,500.00		17,112,780.00
Fees	13,221,259.23	1,183,339,783.91	40,753,688.59	112,929,823.50	2,189,718,520.86		3,539,963,076.09
Reimbursement	1,546,649.42	46,745,917.62					48,292,567.04
Interest	70,159,893.49	1,100,698,021.76			222,684,990.75		1,393,542,906.00
Aid & Grants					1,008,521,280.00		1,008,521,280.00
investment Income		17,332,799.60					17,332,799.60
Transfer from Other Govt Entities						9,304,733,019.19	9,304,733,019.19
Share of Statutory Allocations						55,082,183,152.88	55,082,183,152.88
Total Revenue(A)	85,866,332.14	8,544,393,269.89	40,753,688.59	115,848,905.21	3,456,058,641.61	64,386,916,172.07	76,629,837,009.51

Expenses							
Personnel Cost	2,031,904,562.64	1,458,141,166.98	590,236,625.31	37,972,341.99	7,807,861,583.24		11,926,116,280.16
Overhead Cost	788,943,736.44	402,731,337.76	296,470,577.00	4,420,050.00	1,051,835,715.73		2,544,401,416.93
Service wide Vote	4,935,661,079.65	2,119,850.00			496,159,216.79		5,433,940,146.44
Program Related Exp.					12,296,500.00		12,296,500.00
Depreciation/Amortisation						9,851,977,819.96	9,851,977,819.96
Public Debt Charges						1,723,310,177.21	1,723,310,177.21
Other Recurrent Expenses	2,510,438,144.05	1,087,942,316.24	85,519,924.22	2,000,000.00	79,015,899.85		3,764,916,284.36
Social Benefit						2,084,611,042.89	2,084,611,042.89
Total Expenses(B)	10,266,947,522.78	2,950,934,670.98	972,227,126.53	44,392,391.99	9,447,168,915.61	13,659,899,040.07	37,341,569,667.96
Surplus/(Deficit) (A-B)	(10,181,081,190.64)	5,593,458,598.91	(931,473,437.94)	71,456,513.22	(5,991,110,274.00)	50,727,017,132.00	39,288,267,341.55


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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	2019	2018
		N	N
Note 1 Share of Statutory Revenue			
Statutory Allocation	1a	37,031,236,693.82	38,084,930,863.70
Exchange Rate Difference Gain	1b	68,362,088.47	908,082,375.90
Excess Crude Allocation	1c	94,183,654.47	462,434,683.38
Excess Bank Charges Refund	1e	104,696,189.63	73,900,663.76
Non Oil Revenue			-
Budget Support Allocation			700,000,000.00
Derivative		39,828,184.00	
Federal Govt Recovery		11,062,854.95	
Augmented Fund Distribution		109,688,362.89	
Gross Allocation		47,715,710.26	
Paris Club Refund		6,208,050,001.65	7,662,396,899.26
Forex Equalization	1d	268,256,553.94	-
Total		43,983,080,294.08	47,891,745,486.00
Note 1a Statutory Allocation			
January		2,785,595,152.69	2,984,027,406.07
February		2,645,079,758.89	3,082,341,018.67
March		2,493,461,127.17	2,661,240,887.46
April		2,867,818,374.76	3,306,500,118.99
May		3,209,875,228.22	3,216,221,956.85
June		3,509,816,805.74	3,346,822,313.44

July		3,419,617,172.90	3,228,838,628.40
August		3,442,914,496.81	3,289,446,296.46
September		3,350,427,561.10	3,151,389,698.91
October		3,304,212,393.50	3,403,209,643.92
November		2,755,193,176.84	3,361,524,902.39
December		3,247,225,445.20	3,053,367,992.14
Total		37,031,236,693.82	38,084,930,863.70
Note 1b Exchange Rate Gain Alloc.			
January		9,353,618.33	
February		4,749,276.56	
March		3,623,854.38	342,921,576.78
April		4,410,243.00	
May		6,468,711.43	
June		5,812,788.90	
July		5,666,371.38	432,587,093.69
August		5,768,242.62	898,879.93
September		5,286,572.32	1,524,532.08
October		6,224,609.73	4,447,490.44
November		4,378,366.71	122,034,906.97
December		6,619,433.11	3,667,896.01
Total		68,362,088.47	908,082,375.90
Note 1c Excess Crude Allocation			
January			36,458,113.61
February			39,929,765.66

March			40,482,425.31
April			41,474,077.60
May			43,051,242.41
June			44,406,746.59
July			45,423,371.75
August			46,714,552.22
September			45,187,302.10
October			
November		94,183,654.47	37,546,512.58
December			41,760,573.55
Total		94,183,654.47	462,434,683.38
Note 1d Forex Equalization			
March		71,766,046.73	
November		196,490,507.21	
Total		268,256,553.94	
Note 1e Excess Bank Charges Refund			
January		79,375,601.90	
February		25,320,587.73	
Total		104,696,189.63	
Note 1f Paris Club Refund			
Ebonyi State Government		5,708,050,001.65	
Ebonyi State College of Education		500,000,000.00	
Total		6,208,050,001.65	

Note 2 Value Added Tax Allocation			
January		960,898,283.96	885,642,578.96
February		898,402,809.97	828,382,956.38
March		877,461,127.17	795,340,480.89
April		884,143,020.58	798,945,696.73
May		988,675,568.27	856,959,531.40
June		995,884,521.96	788,450,386.01
July		893,117,512.55	763,416,921.61
August		825,786,961.30	1,102,899,188.75
September		857,756,282.86	727,914,598.28
October		968,915,194.89	995,823,647.45
November		874,557,294.80	892,288,355.31
December		1,073,504,280.49	966,107,657.92
Total		11,099,102,858.80	10,402,171,999.69
Note 3 Tax Revenue			
Taxes - Office of the Accountant-General		335,220,866.04	359,329,913.62
Taxes - Board of Internal Revenue		4,923,181,918.32	3,958,091,352.36
Taxes - Ministry of Works and Transport			2,762,680.00
Taxes - Ebonyi State Independent Electoral Commission			3,888,680.00
Total Tax Revenue		5,258,402,784.36	4,324,072,625.98
Note 4 Non-Tax Revenue			
Licenses - Board of Internal Revenue		224,974,622.11	160,886,335.00
Licenses - Ministry of Works and Transport			1,273,000.00

Licenses - Ministry of Agriculture and Natural Resources			10,000.00
Sub Total		224,974,622.11	162,169,335.00
Fines - Board of Internal Revenue			
Fines - Ministry of Works and Transport		393,550.00	-
Fines - Ebonyi State Road Maintenance Agency		117,000.00	214,500.00
Fines - Ministry of Solid Minerals		9,550,200.00	
Fines - Abakaliki Capital Territory Development Board		2,919,081.71	920,000.00
Fines - Customary Court of Appeal			6,100.00
Fines - Ebonyi State Ministry of Environment			513,000.00
Fines - Judiciary High Court			1,869,610.00
Sub Total		12,979,831.71	3,523,210.00
Fees - Information and Communication Technology		11,520,000.00	
Fees - Office of the Secretary to the State Government			715,000.00
Fees - Liaison office Abuja			140,000.00
Fees - Liaison Office Lagos			140,000.00
Fees - Office of the Accountant-General		138,879,932.82	
Fees - Ministry of Information and State Orientation			2,360,600.00
Fees - Ebonyi State Independent Electoral Commission		1,531,259.23	
Fees - Ministry of Agriculture and Natural Resources		7,658,982.00	7,918,400.00
Fees - Ministry of Human Capital Development		140,000.00	
Fees - Ministry of Commerce and Industry		347,933,563.10	263,359,210.00
Fees - Office of the Auditor- General (State)		30,000.00	15,000.00
Fees - Office of the Auditor- General (LG)			5,000.00
Fees - Ministry of Culture and Tourism		4,575,010.00	-
Fees - Ministry of Works and Transport		82,716,900.00	57,102,160.00
Fees - Office of the Surveyor General		1,291,440.80	4,060,298.00

Fees - Ministry of Water Resources		1,073,700.00	1,951,000.00
Fees - Ministry of Lands and Survey		32,846,217.19	55,583,497.00
Fees - Ministry of Solid Minerals		559,362,004.00	42,748,400.00
Fees - Ministry of Power		7,001,634.00	
Fees - Ebonyi State University		2,009,349,639.86	
Fees - Ebonyi State College of Education		39,884,930.00	
Fees - Ebonyi State School of Nursing		31,143,500.00	
Fees - Ebonyi State School of Health		38,044,590.00	
Fees - Abakaliki Capital Territory Dev. Board		112,929,823.50	115,955,238.00
Fees - Ministry of Justice		8,677,541.00	3,358,170.00
Fees - Judiciary High Court		27,266,572.59	29,549,283.00
Fees - Customary Court of Appeal		4,809,575.00	2,355,010.00
Fees - Ministry of Education		43,933,781.00	22,273,650.00
Fees - SUBEB			2,290,000.00
Fees - Examination Development Centre			20,000.00
Fees - Ministry of Youth and Sports			498,000.00
Fees - Ministry of Women Affairs and Social Dev.		722,240.00	1,274,000.00
Fees - Ministry of Environment		17,650,000.00	302,934,200.00
Fees - Ebonyi State Environmental Protection Agency			14,812,710.00
Fees - Ministry of Human Capital Development and Monitoring			0.00
Fees - Ministry of Health		8,587,840.00	1,361,900.00
Fees - School of Health Technology Ngbo			7,800,000.00
Fees - Supervised Agric Credit Loss Board		400.00	
Fees - Ebonyi State Hospitals Management Board			3,617,850.00
Fees - Ministry of Local Govt. Chieftaincy Affairs		402,000.00	55,085,000.00
Fees - Sub Total		3,539,963,076.09	1,000,548,976.00

Sales - Office of the Head of Service			106,800.00
Sales - Ministry of Commerce and Industry		639,181,459.53	
Sales - Ministry of Water Resources			47,000.00
Sales - Ministry of Health			120,300.00
Sales - Fertilizer Blending Plant			15,000.00
Sales - Sub Total		639,181,459.53	289,100.00
Earnings - Office of the Accountant-General			583,138,596.92
Earnings - Office of the Head of Service		56,530.00	120,300.00
Earnings - Ebonyi State Council for Arts and Culture			136,000.00
Earnings - Ministry of Water Resources		320,000.00	
Earnings - Department of Petroleum, Oil and Gas		25,054,700.00	
Earnings - Office of the Secretary to the State Government		352,000.00	
Earnings - Newspaper Publication Corporation			2,500,000.00
Earnings - Ebonyi State Broadcasting Corporation			5,000.00
Earnings - Ministry of Works and Transport		24,085,151.00	20,884,460.00
Earnings - Ministry of Local Govt. Chieftaincy Affairs		32,300,000.00	
Earnings - Ebonyi State Sports Council		448,350.00	560,000.00
Earnings - Sub Total		82,616,731.00	607,344,356.92
Reimbursement - Office of the Accountant-General		46,745,917.62	16,000.00
Reimbursement - Office of the SSA to Gov. on Finance		1,546,649.42	
Reimbursement-Sub Total		48,292,567.04	16,000.00
Rent - Ministry of Commerce and Industry			6,050,000.00
Rent - Ministry of Lands and Survey		13,671,880.00	
Rent - Ministry of Women Affairs and Social Dev.		5,500.00	
Rent - Ebonyi State Hotels Abakaliki		113,000.00	
Rent - Ministry of Culture and Tourism			

Rent - Ebonyi State Tourism Board		412,400.00	3,562,000.00
Rent - Office of the Head of Service		530,000.00	
Rent - Ebonyi State Sports Council		2,380,000.00	1,480,000.00
Rent - Sub Total		17,112,780.00	11,092,000.00
Total Non-Tax Revenue		4,565,121,067.48	1,784,982,977.92
Note 5 Investment Income			
Dividend - Ministry of Finance and Eco. Dev.		297,750.00	
Dividend - Ebonyi Invest. & Property Co. Ltd		17,035,049.60	19,933,962.90
Total Investment Income		17,332,799.60	19,933,962.90
Note 6 Interest Earned			
Fixed Deposit - Office of the Accountant-General		1,100,698,021.76	1,254,351,955.96
Fixed Deposit - UBEB		222,684,990.75	
Vehicle Loan Recovery - Office of the Governor	47a	33,457,110.00	
Agric Loan Rec - Office of the Governor	47a	36,702,783.49	25,602,950.00
Total- Interest Earned		1,393,542,906.00	1,279,954,905.96
Note 7 Other Revenues			
Miscellaneous - Office of the Accountant-General			4,621,156.36
Total -Other Revenues			4,621,156.36
Note 8 Transfer from other Government Entities			
Federal Government		7,930,483,019.19	
Local Government		1,374,250,000.00	
Total - Transfer from other Government Entities		9,304,733,019.19	

Note 9 Salaries and Wages			
OFFICE OF THE GOVERNOR		425,445,899.32	1,035,321,239.18
OFFICE OF THE DEPUTY GOVERNOR		23,277,522.35	22,859,270.22
MINISTRY OF GRANTS AND DONOR AGENCIES		5,819,866.44	
STATE EMERGENCY MANAGEMENT AGENCY		11,949,990.69	19,336,663.73
WOMEN DEVELOPMENT CENTRE		19,608,305.01	44,426,475.12
DEPT OF EXEC. COUNCIL MATTERS		3,896,721.86	5,013,687.66
DEPT. OF ECONOMIC AFFAIRS		6,459,353.67	7,064,241.66
DEPT. OF GENERAL SERVICES		26,560,726.11	32,554,419.99
DEPT. OF POLITICAL AFFAIRS		3,997,309.81	15,636,116.09
LIAISON OFFICE -ABUJA		13,816,291.97	12,790,790.44
LIAISON OFFICE- LAGOS		7,581,448.32	7,708,688.67
OFFICE OF THE SEC. TO THE STATE GOVT.		43,203,018.79	28,207,449.25
STATE PENSION MGT BOARD		1,320,000.00	8,160,000.00
EBONYI BUILDING MATERIALS INDUSTRY LTD.		4,321,560.22	5,037,662.61
MINISTRY OF COMMERCE, AND INDUSTRY		41,195,956.26	50,420,113.61
CIVIL SERVICE COMMISSION		10,616,821.01	14,908,001.99
FISCAL RESPON. COMMISSION		33,237,538.68	36,551,951.28
STATE IND. ELECT. COMMISSION		31,725,794.29	32,878,103.09
LOCAL GOVT. SERVICE COMMISSION		23,210,166.52	32,182,189.73
MINISTRY OF CULTURE AND TOURISM		26,987,892.68	30,394,646.26
STATE COUNCIL FOR ARTS AND CULTURE		30,461,839.23	27,230,517.95
TOURISM BOARD		4,855,317.88	7,124,367.28
AGENCY FOR MASS LITERACY		3,024,504.81	2,103,885.26
EBONYI STATE LIBRARY BOARD		22,894,902.22	24,514,285.83

EXAMINATIONS DEV. CENTRE		3,826,021.87	4,213,697.47
MINISTRY OF EDUCATION		58,652,833.01	65,595,258.86
SECONDARY EDUCATION BOARD		2,369,052,423.90	2,545,128,557.53
STATE SCHOLARSHIP BOARD		10,842,248.36	11,898,878.67
SUBE BOARD		152,675,868.05	164,390,382.66
MINISTRY OF ENVIRONMENT		58,427,732.35	58,461,918.78
BOARD OF INTERNAL REVENUE		127,659,693.04	77,678,395.86
EBONYI INVEST. AND PROPERTY DEV. COMP.		6,955,623.85	6,310,645.82
MINISTRY OF FINANCE OF AND. ECON. DEV.		385,866,615.51	50,027,019.25
OFFICE OF THE ACCOUNTANT GENERAL		42,112,003.31	54,431,642.18
REVENUE APPEAL COMM.		31,208,148.17	39,227,791.27
ABAKALIKI CAP. TERRI. DEV. BOARD		37,972,341.99	120,705,386.33
MINISTRY OF BUDGET, PLANNING, RESEARCH AND MONITORING		36,458,174.23	25,722,540.93
MINISTRY OF HUMAN CAPITAL DEVELOPMENT AND MONITORING		13,324,123.24	20,048,946.33
MINISTRY OF INTERNAL SECURITY AND BORDER PEACE		12,978,308.66	15,365,421.01
MINISTRY OF PROJECT MONITORING AND EVALUATION		8,708,996.91	
MINISTRY OF SOLID MINERAL		13,995,549.43	27,975,936.59
EBADEP		77,820,555.94	80,903,758.76
EBONYI FERTILIZER AND CHEMICAL COMPANY LTD		55,294,528.83	51,928,149.93
MINISTRY OF AGRIC. AND NAT. RESOURCES		237,124,630.93	248,427,121.35
ADMIN AND GENERAL SERVICE DEPT		7,241,028.58	9,891,772.63
ESTABS, PENS AND MGMT. SERVICE		7,117,309.22	8,212,614.00
OFFICE OF THE HEAD OF SERVICE		17,642,205.12	15,047,180.99
PUB. SERV., MANPOWER DEV.		11,038,217.55	13,599,155.14

EBONYI STATE HEALTH INSURANCE AGENCY		7,716,987.00	
HOSPITAL MANAGEMENT BOARD		620,894,748.59	623,899,245.50
MINISTRY OF HEALTH		225,932,259.15	263,121,386.87
SCHOOL OF HEALTH TECH. NGBO		93,850,369.70	109,798,385.80
EBONYI BROADCASTING CORPORATION		147,477,027.29	135,644,782.92
EBONYI STATE NEWSPAPER AND PUB. CORP.		15,861,271.91	42,270,036.07
GOVERNMENT PRINTING PRESS		8,498,947.84	12,123,133.19
MINISTRY OF INFO. AND STATE ORIENTATION		33,864,516.57	33,694,267.99
CUSTOMARY COURT OF APPEAL		177,232,708.05	173,817,369.03
JUDICIARY HIGH COURT		317,630,199.98	315,158,652.04
JUDICIAL SERVICE COMMISSION		7,558,486.80	58,643,484.02
EBONYI STATE HOUSING DEVELOPMENT CORPORATION		15,211,971.83	6,550,177.30
MINISTRY OF HOUSING AND URBAN DEVELOPMENT		22,999,389.79	
MINISTRY OF LANDS AND SURVEY		26,198,696.97	47,923,626.34
OFFICE OF SURVEYOR-GENERAL		24,084,048.26	34,925,508.48
EBONYI STATE LAW REVIEW AND REFORM COMMISSION		1,320,000.00	
MINISTRY OF JUSTICE		64,144,595.66	69,931,205.01
MINISTRY OF L.G., CHIEFT MATTS, AND RURAL DEV.		31,603,479.54	33,902,260.50
MINISTRY OF WOMEN AFFAIRS		73,235,486.33	81,914,642.74
OFFICE OF THE AUD-GEN. (STATE)		103,243,891.55	101,377,397.41
OFFICE OF THE AUD.-GEN. (LG)		67,986,308.09	65,170,637.13
EBRUWASSA		12,129,785.67	17,347,923.73
MINISTRY OF POWER		62,567,243.91	66,599,283.52
MINISTRY OF WATER		64,675,518.79	64,961,214.57
EBONYI STATE ROAD MAINT. AGENCY		13,594,043.65	18,729,142.22
MINISTRY OF INFRASTRUCTURAL DEVELOPMENT FOR		5,043,694.45	

CONCESSION			
MINISTRY OF SPECIAL PROJECT		6,209,364.48	
MINISTRY OF WORKS AND TRANSPORT		49,871,780.99	50,878,651.30
EBONYI STATE SPORTS COUNCIL		17,713,897.09	19,128,323.62
MINISTRY OF YOUTH DEV. AND SPORTS		23,908,645.67	25,069,984.26
EBONYI STATE HOUSE OF ASSEMBLY SERV. COMMISSION		123,571,581.64	113,644,782.92
EBONYI STATE HOUSE OF ASSEMBLY		561,790,888.41	185,010,393.90
PRE-ROGATIVE OF MERCY ALLOWANCE		3,180,000.00	
FOUNDING FATHERS		44,000,000.00	
ELDERS COUNCIL		45,300,000.00	
GOVERNMENT HOUSE: CIVIL DEFENCE, POLICE, PRESS UNIT		50,878,000.00	
FEMALE ADMINISTRATIVE/PROTOCOL OFFICER		4,780,000.00	
HOUSE OF ASSEMBLY: CIVIL DEFENCE		8,723,700.00	
EBONYI STATE UNIVERSITY		3,987,526,684.00	2,400,000,000.00
EBONYI STATE COLLEGE OF EDUCATION IKWO		22,091,130.00	600,000,000.00
EBONYI STATE ENVIROMENTAL PROTECTION AGENCY			9,972,311.65
TOTAL		11,803,565,279.84	10,998,825,149.27
Note 10 Statutory Officers' Salaries			
OFFICE OF THE EXECUTIVE GOVERNOR		13,773,659.98	7,782,967.56
OFFICE OF THE DEPUTY GOVERNOR		13,891,760.37	17,174,947.35
CIVIL SERVICE COMMISSION BOARD		25,183,776.29	27,412,410.84
EBSIEC BOARD		41,174,212.03	43,458,579.60
JUDICIAL SERVICE COMMISSION		22,350,634.82	26,743,614.60
OFFICE OF THE AUDITOR GENERAL FOR STATE		6,176,956.83	6,738,498.36
Total		122,551,000.32	129,311,018.31

Note 11 Traveling and Transports			
Office of the Executive Governor		67,317,345.02	414,396,456.65
Office of the Deputy Governor		13,626,900.00	24,286,226.00
Ebonyi State Council on Public Procurement		18,000.00	
Office of the Secretary to the State Government		342,010,632.00	196,767,425.00
Department of Executive Council Matters (EXCO)			181,400.00
Ministry of Internal Security		95,000.00	480,000.00
Department of Eco. Emp. & Poverty All.			1,424,300.00
Liaison office Lagos		694,200.00	805,500.00
Liaison office Abuja		132,000.00	36,000.00
Ebonyi State House of Assembly		45,365,000.00	33,043,000.00
Ebonyi State House of Assembly Service Commission		300,000.00	600,000.00
Ministry of Information and State Orientation		984,250.00	2,520,000.00
Government Printing Press			152,500.00
Office of the Head of Services		730,000.00	1,720,000.00
Public Service and Manpower Development			30,000.00
Office of the Auditor General		192,690.00	191,500.00
State Civil Service Commission		805,000.00	2,310,500.00
Ministry of Human Capital		1,257,000.00	
Ebonyi State Independent Electoral Commission		310,000.00	1,215,000.00
Ministry of Agriculture and Natural Resources		1,070,000.00	7,141,000.00
Ebonyi State Fertilizer & Chemical Company			90,200.00
Ministry of Finance and Economic Development		4,523,400.00	9,073,100.00
Office of the Accountant General		3,044,300.00	2,610,000.00
Board of Internal Revenue		2,171,910.00	-

Fiscal Responsibility Commission		1,453,000.00	3,675,600.00
Ministry of Commerce and Industry		723,600.00	1,730,500.00
Ministry of Power		58,950.00	1,841,000.00
Ministry of Solid Minerals		2,706,300.00	6,056,280.00
Ministry of Works and Transports		638,000.00	858,000.00
Ministry of Infrastructure		30,000.00	
Ministry of Project Monitoring		350,000.00	
Ministry of Culture and Tourism		58,500.00	705,500.00
Ministry of Budget & Planning		2,100,050.00	260,000.00
Ministry of Water Resources		2,322,500.00	1,871,400.00
Ministry of Special Project		130,000.00	
Ministry of Land & Survey		989,000.00	186,000.00
Office of the Surveyor- General		20,000.00	
Ministry of Housing & Urban Development		20,000.00	
Judicial Service Commission		400,000.00	905,400.00
Ministry of Justice		2,630,000.00	8,752,900.00
High Court of Justice		14,294,200.00	5,902,349.00
Customary Court of Appeal		3,640,000.00	5,206,000.00
Ministry of Education		419,000.00	4,926,000.00
Secondary Education Board		350,300.00	466,550.00
Ebonyi State Scholarship Board		10,000.00	22,000.00
Ministry of Health		500,000.00	1,920,000.00
Ebonyi State Health Management Board			36,000.00
Ministry of Environment		360,000.00	8,870,000.00
Sustainable Development Goals		490,000.00	
Ministry of Women Affairs and Social Development		227,000.00	2,107,000.00

Ministry of Youth and Sports		451,200.00	7,345,406.00
State Sports Council		50,000.00	
Ebonyi State University		6,338,381.95	
Ebonyi State College of Education		3,056,680.00	
Ebonyi State School of Nursing		50,000.00	
Ebonyi State School of Health		17,612,094.00	
Ministry of Local Government and Chieftaincy Matters		265,000.00	1,100,000.00
Total		547,391,382.97	763,822,028.65
Note 12 Utilities - General			
Office of the Executive Governor		16,080,280.00	9,202,480.00
Office of the Deputy Governor			2,000,000.00
Office of the Secretary to the State Government			182,900.00
Liaison office Lagos		452,000.00	175,000.00
Ministry of Information and State Orientation			1,320,000.00
Liaison office Abuja		1,482,200.00	1,227,500.00
Office of the Auditor General		55,000.00	87,950.00
Ministry of Finance and Economic Development		276,500.00	384,050.00
State Civil Service Commission		30,000.00	
Fiscal Responsibility Commission			14,500.00
Ministry of Power		51,582,202.16	102,009,084.74
Ministry of Solid Minerals		651,000.00	-
Ministry of Budget & Planning		252,000.00	90,000.00
Ministry of Water Resources		40,400.00	-
Ebonyi State University		774,580.00	
Ebonyi State College of Education		755,050.00	

Ebonyi State School of Nursing		423,939.50	
Ebonyi State School of Health		360,000.00	
High Court of Justice		968,100.00	433,100.00
Total		74,183,251.66	117,126,564.74
Note 13 Materials and Supplies			
Office of the Executive Governor		8,652,650.00	12,089,970.00
Office of the Deputy Governor		9,706,400.00	12,108,900.00
Ebonyi State Council on Public Procurements		351,450.00	600,000.00
Ministry of Internal Security		340,500.00	
Office of the Secretary to the State Government		2,162,000.00	3,598,200.00
Department of Executive Council Matters (EXCO)		280,000.00	900,000.00
Department of Economic Affairs		125,000.00	500,000.00
Department of Political Affairs		150,000.00	
Department of General Service		150,000.00	
Department of Economic Empowerment & Poverty Alleviation			63,300.00
Liaison office Lagos		221,550.00	483,220.00
Liaison office Abuja		2,623,750.00	2,727,101.00
Ebonyi State House of Assembly		31,795,195.00	300,000.00
Ebonyi State House of Assembly Service Commission		1,200,000.00	900,000.00
Ministry of Human Capital		333,500.00	
Ministry of Information and State Orientation		300,000.00	700,000.00
Government Printing Press			57,735,100.00
Office of the Head of Services			2,230,000.00
Admin. and General Service			450,000.00
Public Service and Manpower Development			350,000.00

Office of the Auditor General		310,250.00	137,700.00
State Civil Service Commission		245,780.00	1,243,200.00
Local Government Civil Service Commission			210,000.00
Ebonyi State Independent Electoral Commission		35,900.00	159,000.00
Ministry of Agriculture and Natural Resources		661,000.00	1,238,000.00
Ministry of Finance and Economic Development		989,150.00	4,198,650.00
Office of the Accountant General		2,161,100.00	17,811,390.00
Board of Internal Revenue		200,000.00	
Fiscal Responsibility Commission		671,500.00	1,213,500.00
Ministry of Commerce and Industry		268,400.00	1,584,050.00
Ministry of Power		557,500.00	310,000.00
Ministry of Solid Minerals		719,000.00	1,137,680.00
Ministry of Works and Transports		100,000.00	115,100.00
Ministry of Infrastructure		79,400.00	
Ministry of Project Monitoring		460,000.00	
Ministry of Culture and Tourism		252,250.00	471,400.00
Ministry of Budget & Planning		774,700.00	337,850.00
Ministry of Water Resources		281,000.00	3,001,664.14
Ministry of Special Project		330,000.00	
Ministry of Land and Survey		145,000.00	274,000.00
Office of the Surveyor-General		225,000.00	90,500.00
Ministry of Housing & Urban Development		376,000.00	
Judicial Service Commission		1,200,000.00	1,000,000.00
Ministry of Justice		1,770,460.00	2,623,900.00
High Court of Justice		12,373,270.00	9,379,500.00
Customary Court of Appeal		7,725,000.00	6,100,000.00

Ministry of Education		445,000.00	582,000.00
Secondary Education Board		648,900.00	2,212,050.00
Ebonyi State Scholarship Board		10,000.00	78,000.00
Ministry of Health		350,000.00	630,000.00
Ebonyi State Health Management Board		14,000.00	98,800.00
Ministry of Environment		155,000.00	115,000.00
Ministry of Women Affairs and Social Development		402,400.00	674,000.00
Ministry of Youth and Sports		389,800.00	1,145,894.00
Ebonyi State University		213,776,048.00	
Ebonyi State College of Education		5,185,500.00	
Ebonyi State School of Nursing		8,736,400.00	
Ebonyi State School of Health		3,941,000.00	
State Sports Council		10,000.00	
Total		325,367,703.00	154,613,619.14
Note 14 Maintenance Services			
Office of the Executive Governor		420,006,530.10	376,716,807.67
Office of the Deputy Governor		10,655,045.80	51,045,350.00
Ministry of Internal Security		69,000.00	411,000.00
Ebonyi State Emergency Management Agency			
Ebonyi State Council on Public Procurements			600,000.00
Department of Executive Council Matters (EXCO)			40,000.00
Department of Economic Empowerment & Poverty Alleviation			441,200.00
Ebonyi State Council on Public Procurements		108,000.00	100,000.00
Office of the Secretary to the State Government		3,943,900.00	9,277,600.00
Liaison office Lagos		919,100.00	1,635,850.00

Liaison office Abuja		2,958,950.00	1,847,450.00
Ebonyi State House of Assembly		46,800,000.00	5,100,000.00
Ebonyi State House of Assembly Service Commission		600,000.00	300,000.00
Ministry of Human Capital		70,000.00	
Ministry of Information and State Orientation		3,600,000.00	4,772,000.00
Government Printing Press			118,800.00
Office of the Head of Services			470,000.00
Public Service and Manpower Development			120,000.00
Office of the Auditor General		210,050.00	181,100.00
State Civil Service Commission		323,100.00	339,000.00
Local Government Civil Service Commission			-
Ebonyi State Independent Electoral Commission		226,300.00	130,000.00
Ministry of Agriculture and Natural Resources		190,000.00	2,575,200.00
Ministry of Finance and Economic Development		1,595,225.00	3,848,900.00
Office of the Accountant General		448,300.00	1,687,950.00
Board of Internal Revenue		20,000.00	1,000,000.00
Fiscal Responsibility Commission		780,000.00	1,443,900.00
Ministry of Commerce and Industry		58,300.00	1,007,550.00
Ministry of Power		8,574,300.00	366,265,558.66
Ministry of Solid Minerals		432,500.00	1,012,000.00
Ministry of Works and Transports		214,000.00	194,650.00
Ministry of Infrastructure		15,000.00	
Ministry of Project Monitoring		390,000.00	
Ministry of Culture and Tourism		214,500.00	134,500.00
Ministry of Budget & Planning		1,409,750.00	630,600.00
Ministry of Water Resources		567,000.00	11,820,629.60

Ministry of Special Project		70,000.00	
Ministry of Land and Survey		40,000.00	149,000.00
Office of the Surveyor-General		288,600.00	452,000.00
Ministry of Housing & Urban Development		374,500.00	
Judicial Service Commission		1,616,980.00	1,000,000.00
Ministry of Justice		870,000.00	867,600.00
High Court of Justice		9,034,020.00	6,015,500.00
Customary Court of Appeal		10,811,500.00	11,820,000.00
Abakaliki Capital Development Board			-
Ministry of Education		971,000.00	1,290,500.00
Ebonyi State Universal Basic Education Board			-
Secondary Education Board		446,800.00	3,312,150.00
Ebonyi State Scholarship Board		5,000.00	4,000.00
Ministry of Health		50,000.00	695,000.00
Ebonyi State Health Management Board		10,000.00	7,700.00
Ministry of Environment		285,000.00	353,000.00
Ministry of Women Affairs and Social Development		468,600.00	1,183,000.00
Ministry of Youth and Sports		365,800.00	290,000.00
Ministry of Local Government and Chieftaincy Matters		5,000.00	-
Ebonyi State University		25,958,223.96	
Ebonyi State College of Education		1,238,600.00	
Ebonyi State School of Nursing		3,235,700.00	
Ebonyi State School of Health		5,191,130.00	
State Sports Council			600,000.00
Total		566,735,304.86	873,007,045.93

Note 15 Training and Capacity Building			-
Office of the Executive Governor		1,561,600.00	-
Office of the Deputy Governor			-
Office of the Secretary to the State Government		375,000.00	350,000.00
Liaison office Lagos		5,000.00	
Liaison office Abuja			
Ebonyi State House of Assembly		70,770,000.00	-
Ministry of Information and State Orientation		300,000.00	3,220,000.00
State Civil Service Commission		638,170.00	1,290,200.00
Ministry of Agriculture and Natural Resources		1,120,000.00	20,000.00
Ministry of Commerce and Industry		1,000,000.00	
Office of the Head of Services		70,000.00	
Ministry of Culture and Tourism		12,000.00	
Fiscal Responsibility Commission		442,000.00	70,000.00
Board of Internal Revenue		0.00	
Judicial Service Commission		442,000.00	1,000,000.00
High Court of Justice		4,520,000.00	-
Customary Court of Appeal		629,000.00	-
Ministry of Works and Transports			40,000.00
Ministry of Education		1,353,100.00	535,000.00
Ministry of Women Affairs and Social Development			16,300.00
Ministry of Environment			15,000.00
Ebonyi State University		2,347,150.00	
Ebonyi State College of Education			
Ebonyi State School of Nursing		458,000.00	
Ebonyi State School of Health			

Ministry of Justice			444,000.00
Total		86,043,020.00	6,000,500.00
Note 16 Security and Safety Services			
Office of the Executive Governor		2,499,184,909.65	2,584,706,100.00
Office of the Deputy Governor		1,223,100.00	37,200,000.00
Ministry of Internal Security		1,398,963,970.35	305,000.00
Office of the Secretary to the State Government		2,225,500.00	4,555,333.33
House of Assembly Service Commission		300,000.00	300,000.00
Ebonyi State House of Assembly		74,000,000.00	46,400,000.00
Liaison office Lagos		2,508,215.00	2,251,458.84
Office of the Auditor General		10,000.00	12,250.00
Ebonyi State Independent Electoral Commission		24,000.00	79,000.00
Ministry of Agriculture and Natural Resources			6,000.00
Ministry of Finance and Economic Development		553,000.00	819,500.00
Office of the Accountant General		166,250.00	671,557.00
Fiscal Responsibility Commission			
Ebonyi State Tourism Board			1,000,000.00
Ministry of Commerce and Industry		5,000.00	25,000.00
Office of the Surveyor-General			30,000.00
Ministry of Culture and Tourism			-
Ministry of Budget & Planning		47,000.00	-
Ministry of Land Survey and Housing			-
Ministry of Housing & Urban Development		23,000.00	
Ministry of Works and Transports			2,051,500.00
Ministry of Water Resources		150,000.00	

Ministry of Infrastructure		55,600.00	
Ministry of Education			25,000.00
Ebonyi State Universal Basic Education Board			
Secondary Education Board			89,000.00
Ministry of Health			
Ministry of Environment			382,000.00
Ebonyi State University		483,117,216.79	
Ebonyi State College of Education		1,756,000.00	
Ebonyi State School of Nursing			
Ebonyi State School of Health		3,478,000.00	
High Court of Justice			65,000.00
Total		4,467,790,761.79	2,685,935,222.37
Note 17 Consulting and Professional Services			
Office of the Executive Governor			
Office of the Secretary to the State Government		24,500,000.00	10,000,000.00
Ministry of Finance and Economic Development			100,000.00
Office of the Accountant General			10,089,000.00
Ministry of Solid Minerals		4,000,000.00	
Ministry of Land Survey and Housing		500,000.00	5,216,000.00
Ebonyi State Universal Basic Education Board			
Ministry of Youth and Sports			24,400.00
Ebonyi State University		5,446,164.00	
Ebonyi State College of Education		1,209,814.00	
Ministry of Justice		114,684,400.00	229,546,000.00
Total		150,340,378.00	254,975,400.00

Note 18 Fueling and Lubricants			
Office of the Executive Governor		288,177,850.34	274,912,283.28
Office of the Deputy Governor		57,099,124.20	72,912,100.00
Ministry of Internal Security		285,000.00	200,000.00
Ebonyi State Emergency Management Agency			
Ebonyi State Council on Public Procurements		170,000.00	600,000.00
Office of the Secretary to the State Government		1,028,600.00	5,511,100.00
Department of Economic Affairs			
Department of Executive Council Matters (EXCO)			40,000.00
Department of Economic Empowerment & Poverty Alleviation			156,600.00
Liaison office Lagos		843,101.00	1,584,500.00
Liaison office Abuja		6,602,300.00	5,876,620.00
Ebonyi State House of Assembly		44,018,750.00	21,403,840.00
Ebonyi State House of Assembly Service Commission		800,000.00	900,000.00
Ministry of Human Capital		150,500.00	
Ministry of Information and State Orientation		50,000.00	9,065,600.00
Government Printing Press			60,000.00
Office of the Head of Service		530,000.00	850,000.00
Admin and General Service Department			
Office of the Auditor General		134,300.00	220,200.00
State Civil Service Commission		535,350.00	
Local Government Civil Service Commission		100,000.00	690,000.00
Ebonyi State Independent Electoral Commission		1,275,800.00	2,901,000.00
Ministry of Agriculture and Natural Resources		552,000.00	1,172,200.00
Ministry of Finance and Economic Development		1,078,160.00	1,432,450.00

Office of the Accountant General		2,627,850.00	4,903,223.00
Fiscal Responsibility Commission		96,500.00	88,500.00
Board of Internal Revenue		196,000.00	
Ministry of Commerce and Industry		226,700.00	1,101,900.00
Ministry of Power		44,673,051.90	
Ministry of Solid Minerals		100,000.00	1,015,000.00
Ministry of Works and Transports		366,000.00	1,657,000.00
Ebonyi State Maintenance Agency			60,000.00
Ministry of Culture and Tourism		1,163,250.00	1,241,100.00
Ebonyi State Planning Commission			206,500.00
Ministry of Water Resources		68,150.00	10,589,450.00
Ministry of Special Project		470,000.00	
Ministry of Project Monitoring		550,000.00	
Ministry of Land and Survey		333,000.00	511,000.00
Office of the Surveyor-General		216,400.00	68,400.00
Ministry of Housing & Urban Development		528,500.00	
Judicial Service Commission		2,741,020.00	2,700,000.00
Ministry of Justice		275,140.00	1,335,000.00
High Court of Justice		11,231,730.00	7,367,551.00
Customary Court of Appeal		6,580,000.00	5,250,000.00
Abakaliki Capital Development Board			
Ministry of Education		210,000.00	1,083,500.00
Ebonyi State Universal Basic Education Board			
Secondary Education Board		907,000.00	1,810,650.00
Ebonyi State Scholarship Board		50,000.00	74,800.00
Exam Development Centre		20,000.00	

Ministry of Health		350,000.00	450,000.00
Ebonyi State Health Management Board		26,000.00	6,600.00
Ministry of Environment		500,000.00	610,000.00
Ministry of Local Government and Chieftaincy Matters		330,000.00	900,000.00
State Sports Council		10,000.00	
Ebonyi State University			
Ebonyi State College of Education		2,875,250.00	
Ebonyi State School of Nursing		9,340,575.00	
Ebonyi State School of Health			
Ministry of Youth and Sports		79,000.00	72,300.00
Total		490,571,952.44	442,990,967.28
Note 19 Financial Charges			
Office of the Governor			448,812.14
Office of the Executive Governor			250,000.00
Office of the Secretary to the State Government			
Ministry of Human Capital		2,000.00	
Ministry of Finance and Economic Development			5,000.00
Office of the Accountant- General			
Fiscal Responsibility Commission			500.00
Ebonyi State University			
Ebonyi State College of Education		634,924.00	
Ministry of Education		600,000.00	8,000.00
Total		1,236,924.00	712,312.14
Note 20 Public Debt Charges			

Internal Loan			
Excess Crude Loan		828,898,922.00	850,406,049.50
Salary Bail out Loan		190,983,036.25	69,530,822.40
Agric Loan - CACS1A		13,210,941.01	161,235,127.50
Agric Loan - CACS1		40,414,134.81	
Agric Loan - CACS2B		401,570,854.37	447,818,436.92
CBN Anchor Borrowers			25,466,524.72
Sub Total		1,475,077,888.43	1,554,456,961.04
Foreign Loan		248,232,288.78	440,448,440.03
Sub Total		248,232,288.78	440,448,440.03
Grand Total		1,723,310,177.21	1,994,905,401.07
Note 21 Depreciation/Amortization			
Building	24	1,552,049,788.98	1,227,494,971.26
Infrastructure - Water	24	675,454,091.65	682,918,680.36
Infrastructure - Others	24	4,868,973,232.31	4,646,647,788.85
Plant and Machinery	24	1,070,675,326.68	944,264,343.32
Furniture and Fittings	24	291,413,988.37	308,783,651.61
Motor Vehicle	24	894,379,250.54	719,550,466.80
Biological Assets	48	11,346,720.00	
Office and Other Equipment	24	410,245,097.43	359,881,053.47
Intangible Assets	29	7,983,242.19	4,477,656.25
IT Equipment	24	69,457,081.83	94,922,659.76
Total		9,851,977,819.96	8,988,941,271.66
Note 22 Other Recurrent Expenses By MDAs			
Office of the Executive Governor		216,899,986.50	

Office of the Deputy Governor		77,386,330.00	
Ministry of Internal Security		145,500.00	
Religious and Welfare Matters		582,700,000.00	
Office of the Secretary to the State Government		2,207,652,980.00	
House of Assembly Service Commission		400,000.00	
Ebonyi State House of Assembly		542,886,055.00	
Ministry of Solid Minerals		158,000.00	
Ministry of Information & Orientation		128,632,782.20	
State Emergency Mgt Agency		900,000.00	
Liaison office Lagos		156,635.00	
Liaison office Abuja		6,603,600.00	
Office of the Auditor General		87,710.00	
Ebonyi State Independent Electoral Commission		98,000.00	
Ministry of Agriculture and Natural Resources		10,754,000.00	
EBADEP		40,000.00	
Ministry of Finance and Economic Development		977,715.00	
Office of the Accountant General		1,068,559,549.24	
Fiscal Responsibility Commission		71,000.00	
Board of Internal Revenue		3,867,570.00	
Ebonyi State Council for Art & Culture		120,000.00	
Office of the Head of Service		332,000.00	
Ebonyi State Tourism Board		150,000.00	
Ministry of Commerce and Industry		118,000.00	
Ministry of Culture and Tourism		339,500.00	
Ministry of Budget & Planning		2,009,500.00	
State Civil Service Commission		322,600.00	

State Council on Public Proc		52,550.00	
Ministry of Power		850,000.00	
Ministry of Land & Survey		436,032.00	
Ministry of water Resources		3,450.00	
Ministry of Project Monitoring		50,000.00	
Ministry of Education		605,000.00	
EB Scholarship Board		30,000.00	
State Library Board		80,000.00	
Exam Development Centre		60,000.00	
Agency for Mass Literacy		125,000.00	
Ebonyi State Universal Basic Education Board			
Secondary Education Board		1,097,000.00	
Ministry of Health		12,260,000.00	
Customary Court of Appeal		610,000.00	
Ministry if Justice		3,270,000.00	
High Court of Justice		81,639,924.22	
Ministry of Environment		400,000.00	
Govt Printing Press		237,600.00	
State Newspapers Publishing		178,200.00	
Ebonyi State Broadcasting Corporation		1,800,000.00	
Min of Infrastructure		20,000.00	
Min of Youth & Sports		400,000.00	
State Sports Council		260,000.00	
Min of Housing		188,000.00	
Abakaliki Capital Territory		2,000,000.00	
Ministry of Human Capital		137,000.00	

Ebonyi State University		48,947,859.85	
Ebonyi State College of Education		30,047,740.00	
Ebonyi State School of Nursing		783,100.00	
Ebonyi State School of Health		5,854,200.00	
Min of Women Affairs		1,102,000.00	
TOTAL		5,045,893,669.01	
Note 23 Other Recurrent Expenses By Nature			
Refreshment and Meals	23a	134,337,535.00	131,538,568.62
Honorarium and Sitting Allowances	23b	46,480,000.00	22,473,000.00
Publicity and Advertisements	23c	184,967,819.20	354,794,915.10
Medical Expenses	23d	122,859,360.00	2,304,340.00
National Program on Immunization	23e	11,350,000.00	10,000,000.00
Ward robs Allowances	23f	15,000,000.00	
Postage and Courier Services	23g	1,477,359.35	266,700.00
Welfare Packages	23h	2,104,914,523.08	2,901,231,103.55
Subscription to Professional Bodies	23i	100,000.00	165,000.00
Special Day Celebrations	23j	377,180,000.00	416,171,450.00
Sporting Activities	23k	20,307,144.00	37,857,345.45
FAAC Processing Expenses		0.00	
Annual Budget Expenses	23l	3,847,720.00	186,178,300.00
Agric Related Program Expenses	23m	946,500.00	799,248,902.00
Expatriate Allowance	23n	9,357,000.00	17,083,900.00
Gender Related Expenses	23o	57,500.00	645,600.00
Foreign Scholarship Scheme		0.00	
Government Donations	23p	220,048,555.00	1,948,988,326.00

Mother and Child Initiative	23q	22,600,000.00	10,000,000.00
Common Services (Committees)	23r	471,230,950.00	252,382,318.00
Government House Upkeep	23s	111,618,093.50	138,490,695.88
State Youth Empowerment		0.00	80,600,000.00
Stabilization fund charges		0.00	378,336,109.19
Recruitment and Appointment	23t	12,042,291.50	1,720,200.00
Contingency Fund	23u	1,067,854,549.24	1,410,000.00
Service School Fees	23v	615,000.00	-
Counterpart Funding		0.00	10,000,000.00
Recess Allowance		0.00	3,250,480.00
Overhead Subventions to Parastatals	23w	46,803,118.00	30,752,200.00
Founding Father's Upkeep		0.00	150,000.00
Medical Expenses – International	23x	59,898,651.14	10,000,000.00
Total		5,045,893,669.01	10,680,063,945.92
Note 23a Refreshment and Meals			
Ebonyi State School of Health		1,630,000.00	
Ebonyi State University		250,000.00	
Ebonyi State College of Education		781,100.00	
Office of the Executive Governor		48,632,415.00	
Office of the Deputy Governor		33,037,210.00	
Ministry of Internal Security		5,500.00	
Office of the Secretary to the State Government		3,550,000.00	
House of Assembly Service Commission		100,000.00	
Ebonyi State House of Assembly		39,000,000.00	
Ministry of Solid Minerals		109,500.00	

Liaison office Lagos		55,335.00	
Office of the Auditor General		44,710.00	
Ebonyi State Independent Electoral Commission		58,000.00	
Ministry of Agriculture and Natural Resources		140,000.00	
Ministry of Finance and Economic Development		139,815.00	
Office of the Accountant General		680,000.00	
Board of Internal Revenue		1,107,570.00	
Office of the Head of Service		212,000.00	
Ministry of Commerce and Industry		88,000.00	
Ministry of Culture and Tourism		63,000.00	
Ministry of Budget & Planning		600,500.00	
Ministry of Land & Survey		40,000.00	
Ministry of Education		330,000.00	
Ministry of Health		350,000.00	
Customary Court of Appeal		610,000.00	
Ministry of Justice		20,000.00	
High Court of Justice		2,181,880.00	
Ministry of Environment		400,000.00	
Min of Women Affairs		121,000.00	
TOTAL		134,337,535.00	
Note 23b Honorarium and Sitting Allowances			
Ebonyi State House of Assembly		42,960,000.00	
Ministry of Solid Minerals			
Ministry of Information & Orientation		3,000,000.00	
State Emergency Mgt Agency			

Ministry of Finance and Economic Development		230,000.00	
Office of the Accountant General			
Fiscal Responsibility Commission			
Board of Internal Revenue		250,000.00	
Ministry of Budget & Planning			
Min of Housing		40,000.00	
Abakaliki Capital Territory			
Ministry of Human Capital			
Min of Women Affairs			
TOTAL		46,480,000.00	
Note 23c Publicity and Advertisements			
Ebonyi State School of Nursing			
Ebonyi State School of Health			
Ebonyi State University		20,000,000.00	
Ebonyi State College of Education		335,000.00	
Office of the Executive Governor		33,315,005.00	
Office of the Deputy Governor			
Ministry of Internal Security		140,000.00	
Office of the Secretary to the State Government		5,000,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly			
Ministry of Solid Minerals		35,000.00	
Ministry of Information & Orientation		124,982,782.20	
State Emergency Mgt Agency			
Liaison office Lagos			

Liaison office Abuja			
Office of the Auditor General			
Ebonyi State Independent Electoral Commission			
Ministry of Agriculture and Natural Resources		77,000.00	
EBADEP			
Ministry of Finance and Economic Development		85,000.00	
Office of the Accountant General			
Fiscal Responsibility Commission			
Board of Internal Revenue		60,000.00	
Ebonyi State Council for Art & Culture			
Office of the Head of Service			
Ebonyi State Tourism Board			
Ministry of Commerce and Industry			
Ministry of Culture and Tourism		161,500.00	
Ministry of Budget & Planning		5,000.00	
State Civil Service Commission		158,000.00	
State Council on Public Proc			
Ministry of Power			
Ministry of Land & Survey		393,032.00	
Ministry of Human Capital		137,000.00	
Min of Women Affairs		83,500.00	
TOTAL		184,967,819.20	
Note 23d Medical Expenses			
Ebonyi State College of Education		20,000.00	
Office of the Executive Governor		1,984,560.00	

Office of the Deputy Governor			
Ebonyi State House of Assembly		90,000,000.00	
Liaison office Lagos		54,800.00	
Ministry of Justice			
High Court of Justice		30,800,000.00	
TOTAL		122,859,360.00	
Note 23e National Program on Immunization			
Ministry of Health		11,350,000.00	
Total		11,350,000.00	
Note 23f Ward rob Allowances			
Ebonyi State House of Assembly		15,000,000.00	
Total		15,000,000.00	
Note 23g Postage and Courier Services			
Ebonyi State School of Nursing			
Ebonyi State School of Health		155,200.00	
Ebonyi State University		1,127,194.35	
Ebonyi State College of Education			
Office of the Executive Governor		17,115.00	
Office of the Deputy Governor			
Ministry of Internal Security			
Office of the Secretary to the State Government		20,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly			

Ministry of Solid Minerals		3,500.00	
Ministry of Information & Orientation			
State Emergency Mgt Agency			
Liaison office Lagos		8,000.00	
Liaison office Abuja		20,000.00	
Office of the Auditor General		3,000.00	
Ebonyi State Independent Electoral Commission			
Ministry of Agriculture and Natural Resources		60,000.00	
EBADEP			
Ministry of Finance and Economic Development		25,900.00	
Office of the Accountant General			
Fiscal Responsibility Commission		21,000.00	
Ministry of Land & Survey		3,000.00	
Ministry of water Resources		3,450.00	
Ministry of Project Monitoring			
Ministry of Education		10,000.00	
Min of Women Affairs			
TOTAL		1,477,359.35	
Note 23h Welfare Packages			
Ebonyi State School of Nursing		203,700.00	
Ebonyi State School of Health		1,000,000.00	
Ebonyi State University			
Religious and Welfare Matters		582,700,000.00	
Office of the Executive Governor			
Office of the Deputy Governor		10,320,150.00	

Ministry of Internal Security			
Office of the Secretary to the State Government		1,451,068,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		21,580,000.00	
Ministry of Solid Minerals			
Ministry of Information & Orientation			
Office of the Auditor General		23,000.00	
Ebonyi State Independent Electoral Commission			
Ministry of Agriculture and Natural Resources			
EBADEP			
Ministry of Finance and Economic Development		272,000.00	
Office of the Accountant General			
Fiscal Responsibility Commission			
Board of Internal Revenue		2,190,000.00	
Ministry of Culture and Tourism		40,000.00	
Ministry of Budget & Planning		1,254,000.00	
High Court of Justice		34,263,673.08	
Ministry of Environment			
TOTAL		2,104,914,523.08	
Note 23i Subscription to Professional Bodies			
Office of the Executive Governor		100,000.00	
TOTAL		100,000.00	
Note 23j Special Day Celebrations			
Ebonyi State College of Education			

Office of the Executive Governor		9,775,000.00	
Office of the Deputy Governor			
Ministry of Internal Security			
Office of the Secretary to the State Government		253,405,000.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		114,000,000.00	
TOTAL		377,180,000.00	
Note 23k Sporting Activities			
Ebonyi State University		20,307,144.00	
TOTAL		20,307,144.00	
Note 23l Annual Budget Expenses			
Ebonyi State School of Nursing		305,000.00	
Ebonyi State School of Health			
Ebonyi State University		800,000.00	
Ebonyi State College of Education			
Office of the Executive Governor			
Office of the Deputy Governor		400,000.00	
Ministry of Internal Security			
Office of the Secretary to the State Government			
House of Assembly Service Commission		300,000.00	
Ebonyi State House of Assembly			
Ministry of Solid Minerals		10,000.00	
Ministry of Information & Orientation		650,000.00	
State Emergency Mgt Agency			

Liaison office Lagos		38,500.00	
Liaison office Abuja		83,600.00	
Office of the Auditor General		17,000.00	
Ebonyi State Independent Electoral Commission		40,000.00	
Ministry of Agriculture and Natural Resources			
EBADEP			
Ministry of Finance and Economic Development		25,000.00	
Office of the Accountant General		25,000.00	
Fiscal Responsibility Commission		50,000.00	
Board of Internal Revenue			
Ebonyi State Council for Art & Culture			
Office of the Head of Service		120,000.00	
Ebonyi State Tourism Board			
Ministry of Commerce and Industry		30,000.00	
Ministry of Culture and Tourism		75,000.00	
Ministry of Budget & Planning		150,000.00	
State Civil Service Commission		76,070.00	
State Council on Public Proc		52,550.00	
Ministry of Project Monitoring		50,000.00	
Ministry of Education		90,000.00	
EB Scholarship Board		30,000.00	
State Library Board			
Exam Development Centre			
Agency for Mass Literacy			
Ebonyi State Universal Basic Education Board			
Secondary Education Board		32,000.00	

Ministry of Health		200,000.00	
Customary Court of Appeal			
Ministry of Justice		50,000.00	
High Court of Justice			
Ministry of Environment			
GOVT PRINTING PRESS			
State Newspapers Publishing			
EBBC			
Min of Infrastructure		20,000.00	
Min of Youth & Sports			
State Sports Council			
Min of Housing		88,000.00	
Abakaliki Capital Territory			
Ministry of Human Capital			
Min of Women Affairs		40,000.00	
TOTAL		3,847,720.00	
Note 23m Agric Related Program Expenses			
Ebonyi State University		946,500.00	
TOTAL		946,500.00	
Note 23n Expartriate Allowances			
Ministry of Agriculture and Natural Resources		9,357,000.00	
TOTAL		9,357,000.00	
Note 23o Gender Related Expenses			
Min of Women Affairs		57,500.00	
TOTAL		57,500.00	

Note 23p Government Donations			
Ebonyi State School of Nursing			
Ebonyi State School of Health			
Ebonyi State University		677,000.00	
Ebonyi State College of Education		7,131,000.00	
Office of the Executive Governor			
Office of the Deputy Governor		5,000,000.00	
Ministry of Internal Security			
Office of the Secretary to the State Government		181,244,500.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		24,876,055.00	
Ministry of Agriculture and Natural Resources		1,120,000.00	
TOTAL		220,048,555.00	
Note 23q Mother and Child Initiative			
Office of the Executive Governor		22,600,000.00	
TOTAL		22,600,000.00	
Note 23r Common Services (Committees)			
Ebonyi State School of Nursing		131,000.00	
Ebonyi State School of Health		703,000.00	
Ebonyi State University			
Ebonyi State College of Education		4,420,550.00	
Office of the Executive Governor			
Office of the Deputy Governor		1,350,000.00	

Ministry of Internal Security			
Office of the Secretary to the State Government		263,776,400.00	
House of Assembly Service Commission			
Ebonyi State House of Assembly		194,150,000.00	
Liaison office Abuja		6,500,000.00	
Ministry of Finance and Economic Development		200,000.00	
TOTAL		471,230,950.00	
Note 23s Government House Upkeep			
Office of the Executive Governor		83,019,123.50	
Office of the Deputy Governor		27,278,970.00	
Ebonyi State House of Assembly		1,320,000.00	
TOTAL		111,618,093.50	
Note 23t Recruitment and Appointment			
Ebonyi State School of Nursing		143,400.00	
Ebonyi State School of Health		2,366,000.00	
Ebonyi State University		4,840,021.50	
Ebonyi State College of Education		844,340.00	
Office of the Secretary to the State Government		3,500,000.00	
Fiscal Responsibility Commission			
Board of Internal Revenue		260,000.00	
State Civil Service Commission		88,530.00	
TOTAL		12,042,291.50	
Note 23u Contingency Fund			

Office of the Accountant General	23ui	1,067,854,549.24	
TOTAL		1,067,854,549.24	
Note 23ui Contingency Fund (Recurrent Expenditure)			
Traveling and Transports		7,220,630.00	
Material and Supplies		43,976,500.00	
Maintenance Services		7,753,000.00	
Training and Capacity Building		6,738,250.00	
Consulting and Professional Services		53,086,157.00	
Finance Charges		50,000.00	
Refreshment and Meals		12,362,000.00	
Honorarium and Sitting Allowances		291,095,929.76	
Publicity and Advertisements		15,826,254.40	
Medical Expenses		24,819,150.00	
Welfare Packages		2,036,405.00	
Security and Safety Services		3,500,000.00	
Government Donations		223,143,773.08	
Annual Budget Expenses		239,000.00	
Mother and Child Initiative		24,453,500.00	
Common Services (Committees)		351,554,000.00	
Total		1,067,854,549.24	
Note 23v Service School Fees			
Ministry of Education		615,000.00	
TOTAL		615,000.00	

Note 23w Overhead Subventions to Parastatals			
Ebonyi State College of Education		16,501,750.00	
Office of the Executive Governor		16,456,768.00	
Ministry of Internal Security			
Office of the Secretary to the State Government		1,598,800.00	
Ministry of Information & Orientation			
State Emergency Mgt Agency		900,000.00	
EBADEP		40,000.00	
Ministry of Finance and Economic Development			
Ebonyi State Council for Art & Culture		120,000.00	
Office of the Head of Service			
Ebonyi State Tourism Board		150,000.00	
Ministry of Commerce and Industry			
Ministry of Power		850,000.00	
Ministry of Education		175,000.00	
EB Scholarship Board			
State Library Board		80,000.00	
Exam Development Centre		60,000.00	
Agency for Mass Literacy		125,000.00	
Ebonyi State Universal Basic Education Board			
Secondary Education Board		450,000.00	
Ministry of Health		360,000.00	
Customary Court of Appeal			
Ministry of Justice		3,200,000.00	
GOVT PRINTING PRESS		237,600.00	
State Newspapers Publishing		178,200.00	

EBBC		1,800,000.00	
Min of Infrastructure			
Min of Youth & Sports		400,000.00	
State Sports Council		260,000.00	
Min of Housing		60,000.00	
Abakaliki Capital Territory		2,000,000.00	
Ministry of Human Capital			
Min of Women Affairs		800,000.00	
TOTAL		46,803,118.00	
Note 23x Medical Expenses - International			
Ebonyi State College of Education		14,000.00	
Office of the Executive Governor		1,000,000.00	
Office of the Secretary to the State Government		44,490,280.00	
High Court of Justice		14,394,371.14	
TOTAL		59,898,651.14	

Note 24 Property, Plants and Equipment as at 31st December, 2019

Descriptions	Building	Infrastructure - Water	Infrastructure – Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Constructions	IT Equipments	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
Opening bal. 1/1/19	39,689,004,070.61	12,975,454,926.80	88,286,307,988.12	5,350,831,278.82	977,814,896.75	2,878,201,867.18	925,408,423.20	36,725,607,002.08	221,486,206.10	188,030,116,659.67
Reclassified	4,973,645,350.00	184,382,745.50	3,486,150,250.00					(8,644,178,345.50)		
Additions	7,072,343,545.25	349,244,160.79	5,607,006,408.06	1,787,004,232.36	236,410,054.79	1,593,694,385.50	539,752,639.03	21,850,818,178.49	10,037,400.00	39,046,311,004.27
Total	51,734,992,965.86	13,509,081,833.09	97,379,464,646.18	7,137,835,511.18	1,214,224,951.54	4,471,896,252.68	1,465,161,062.23	49,932,246,835.07	231,523,606.10	227,076,427,663.94
Depreciation	1,552,049,788.98	675,454,091.65	4,868,973,232.31	1,070,675,326.68	291,413,988.37	894,379,250.54	410,245,097.43	0.00	69,457,081.83	9,832,647,857.78
Written Down Value 31/12/19	50,182,943,176.89	12,833,627,741.44	92,510,491,413.87	6,067,160,184.50	922,810,963.17	3,577,517,002.15	1,054,915,964.81	49,932,246,835.07	162,066,524.27	217,243,779,806.16

Note 25 Cash and Cash Equivalents		₦	₦
MINISTRY OF POWER AND ENERGY		108,119,473.91	125,817,429.99
College of Nursing Uburu		3,354,438.00	2,105,498.50
HIGH COURT		3,465,402.00	17,436.40
LIBRARY BOARD		349.05	3,159.10
CULTURE & TOURISM		9,547,689.01	1,108,195.70
ARTS & CULTURE		1,025.82	2,431.82
SURVEYOR GENERAL'S OFFICE		151,107.18	1,875.78
MINISTRY OF WATER RESOURCES		25,072,914.61	4,079,521.08
MINISTRY OF YOUTH AND SPORTS		11,912.50	8,845,556.32
EBONYI STATE SPORTS COUNCIL		1,596.01	
EBONYI STATE JUDICIAL SERVICE COMMISSION			54,952.70
MINISTRY OF LANDS & SURVEY		54,626,249.71	172,583,560.64
EBONYI STATE TOURISM BOARD		1,054.58	5,316.58
Ministry of Special Projects		14,054,770.81	7,027,311.00
SCHOLARSHIP BOARD			10,542.82
EXAMINATION DEVELOPMENT CENTER		75,724.51	6,223,519.95
SSG'S OFFICE		60,042,611.71	394,720.85
EB – CSDA		3,623.99	52,136,551.55
OFFICE OF THE GOVERNOR, GOVT. HOUSE		14,787,834.51	92,105,803.79
ACTDB		25,909.27	184,062.61
Ministry of Project Monitoring & Evaluation			231,775,111.58
MINISTRY OF JUSTICE			10,570.74
AGENCY FOR MASS LIT.		7,270.01	16,883.23
MINISTRY OF HEALTH		1,546.83	3,244.74
MINISTRY OF WOMEN AFFAIRS		4,456.88	194.38

HOSPITAL MANAGEMENT BOARD		3,263,034.92	6,970,136.73
Ebonyi Invest. & Property Co.			4,092,860.20
CIVIL SERVICE COMMISSION		1,031.40	11,289.88
LOCAL GOVERNMENT SERVICE COMMISSION		10,913.04	11,397.04
HOUSE OF ASSEMBLY SERVICE COMMISSION		300,955.21	2,762.87
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY MATTERS		4,369.58	205.87
EBADEP		69,340.95	40,117.99
MIN. OF AGRICULTURE & NATURAL RESOURCES		2,835,374.87	2,019,142.68
EBONYI STATE FERTILIZER COMPANY LTD		78,280,542.18	
MINISTRY OF WORKS & TRANSPORT		12,938,510.89	64,718,494.36
EBROMA		105,604.16	3,133,098.56
HOUSING DEVELOPMENT CORPERATION			34,490.22
OFFICE OF THE HEAD OF SERVICE		521,463.07	13,572.64
PSU-MDG/CGS			410,611.19
Ministry of Internal Security		37,098.50	1,776,038.00
MINISTRY OF ENVIRONMENT EBS		12,054.00	3,678,502.00
MINISTRY OF INFRASTRUCTURE		4,705.91	
SCHOOL OF HEALTH EZZAMGBO		244,632.65	209,614.41
MINISTRY OF HOUSING & URBAN		245,178,681.88	
EBONYI STATE UNIVERSITY		405,156,684.75	440,068,269.86
EBONYI STATE COLLEGE OF EDUCATION		244,011,026.59	312,593,183.77
MINISTRY OF COMMERCE & INDUSTRY		148.56	7,992,625.69
EBONYI STATE PLANNING COMMISSION			740.30
EBONYI STATE IND. ELECTORAL COMMISSION		930.68	4,086,493.88
MINISTRY OF SOLID MINERAL		38,404.03	370.55

WOMEN DEVELOPEMENT CENTRE		77,158.61	10,337.61
Office SSA on Religious /Welfare Matt.		2,874,684.64	274,161,499.31
EBS HOUSE ASSEMBLY		347,442.48	1,215,118.05
DEPUTY GOVERNORS OFFICE		64,000,738.23	549.25
GOVERNMENT PRINTING PRESS		438.54	4,220.17
EBONYI STATE RURAL(EBSRUWASSA)			10,746.29
EBSEMA		65,334.98	62,526.53
Ministry of Econ. Empowerment			1,510,170.13
FISCAL RESPONSIBILITY		9,867.39	5,307.72
MINISTRY OF FINANCE & ECO.,DEV.		4,689.33	4,756,573.34
MINISTRY OF FINANCE INCORPORATED		24,272,847.09	
MINISTRY OF EDUCATION		4,402.48	4,941.94
SUBEB		1,014,786,473.55	1,068,338,147.86
SECONDARY EDUCATION BOARD		8,442.76	10,674.47
MINISTRY OF INFORMATION		16,176.95	1,254.70
EBBC		450,613.39	3,545,640.51
EBS SPORTS COUNCIL			
NEWSPAPERS & PUBLISHING CO		49,285.39	38,470.86
FADAMA III		637.69	500,492.89
CUSTOMARY COURT		6,143.55	30,205.23
EBONYI STATE AUDIT		4,286.00	2,902,126.90
EBONYI STATE BOARD OF INTERNAL REVENUE		5,601,734.39	71,594.13
State Council on Public Procurement		2,839.13	
OFFICE OF THE ACCOUNTANT GENERAL		4,750,185,100.09	(1,041,053,391.36)
EBSG ADP- IITA PROJECT			
EBONYI STATE HEALTH INSURANCE		45,924,486.00	

Grants and Donor Agency			16,148,945.00
EBOTRANS		461,248.17	8,470,802.93
Primary Health Care Dev. Agency		112,321.14	1,985.73
Christian Pilgrim Board		71,402,955.80	73,672,506.58
LIASON OFFICE ABUJA		4,469,040.49	(3,125,775.04)
LIASON OFFICE LAGOS		1,776.77	7,790.63
TOTAL CASH HELD BY MDAs		7,271,513,633.75	5,822,029,355.98
SUB-TREASURY OHAOZARA			0.00
SUB-TREASURY OWUTU EDDA			0.00
SUB-TREASURY ONICHA			0.00
SUB-TREASURY ISHIELU			0.00
SUB-TREASURY AFIKPO			0.00
SUB-TREASURY ABAKALIKI		140,579,241.57	876,329,520.16
ISHIAGU SUB-TREASURY			0.00
SUB-TREASURY ONUKE			0.00
SUB-TREASURY OBIOZARA			0.00
SUB-TREASURY IKWO			0.00
Sub Total Cash Held by Treasuries		140,579,241.57	876,329,520.16
Sub Total - Banks and Treasury		7,412,092,875.32	6,698,358,876.14
Fixed Deposits			
Zenith Bank Plc			-
UBA Plc		16,637,170,556.82	6,979,248,429.12
FIRST BANK PLC			1,000,000,000.00
Sub Total - Fixed Deposits		16,637,170,556.82	7,979,248,429.12
Total Cash and Cash Equivalents		24,049,263,432.14	14,675,081,456.92

Note 26 Receivables			
Statutory Allocations		3,247,225,445.20	3,053,867,992.14
Value Added Tax		1,073,504,280.49	966,107,657.92
Exchange rate gain		6,619,433.11	5,507,298.84
Excess Crude			38,092,677.34
Interest on Fixed Deposits		310,490,337.42	49,315,068.49
Total		4,637,839,496.22	4,112,890,694.73
Note 27 Short Term Loan			
Ebonyi State Fertilizer Blending Company			30,662,500.00
Ebonyi State Rice World			150,000,000.00
Agric Loan - 13 Local Govt Areas		871,825,000.00	
Total		871,825,000.00	212,662,500.00
Note 28 Financial Assets			
FIRST BANK		3,009,000.00	50,798,670.75
FIDELITY BANK		3,287,359.50	8,611,134.00
STERLING BANK		5,215,935.27	5,098,824.69
UNION BANK			359,800.50
FCMB			13.52
DIAMOND BANK			7,590,000.00
ZENITH BANK		123,108,750.00	31,988,801.15
ACCESS BANK		38,017,090.00	1,871,484.05
UAC			50,577,419.50
UNILEVER			39,263,734.00

ROYAL EXCHANGE ASSURANCE			2,235,334.50
EMMENITE			4,000,756.00
PZ			21,629,993.80
LAFARGE PLC (ASHAKA CEMENT)		10,128,232.80	29,324,350.00
CAPL			91,217.60
MRS			5,810,815.92
NESTLE			451,500.00
GTB		3,118,500.00	
GUINNESS			22,274,000.00
OANDO		34,114.50	20,673.60
CADBURY			17,321.50
NBL			49,147,680.00
WAPCO			
WAPIC			
FORTE		7,962,552.00	611,160.00
WESTMINSTER DREDGING			408,576.00
NEIMETH INT PHARM			11,125,000.00
GSK			72,538.00
MOBIL			114,240.00
ANAMMCO			15,417,360.00
ALEX			32,459,539.09
EBSU MICROFINANCE			5,000,000.00
Sub Total-Shares invest.		193,881,534.07	396,371,938.17
Civil Servants Agric Loan:			
Opening Balance		2,796,000,000.00	
Addition in the Year			2,796,000,000.00

Principal Received		(289,782,362.18)	
Sub Total-Civil Servants Agric Loan.		2,506,217,637.82	2,796,000,000.00
Total		2,700,099,171.89	3,192,371,938.17
Note 29 Intangible Assets			
Opening Balance		13,432,968.75	7,910,625.00
Addition for the year		18,500,000.00	10,000,000.00
		31,932,968.75	17,910,625.00
Amortisation		(7,983,242.19)	(4,477,656.25)
Written Down Value		23,949,726.56	13,432,968.75
Note 30 Payables			
Employee Compensation			
Salary Arrears			1,742,769,879.70
Furniture Allowance			
Severance Allowance		103,430,997.26	
Sub Total		103,430,997.26	1,742,769,879.70
Public Debt Charges			
Foriegn Loan		21,841,932.74	
Salary Bail out		4,382,735.60	
Excess Crude		67,282,689.66	
Agric Loan - CACS1		20,049,901.78	
Agric Loan - CACS2		31,526,153.79	
Sub Total		145,083,413.56	
Total		248,514,410.82	

Note 31 Pension and Gratuity			
Gratuity		343,232,254.99	343,232,254.99
Pension		425,603,357.63	
		768,835,612.62	343,232,254.99
This represents the arrears of Gratuity the EBSG is committed to pay within the next 12 months			
Note 32 Financial Liabilities			
Foreign Loan		248,232,288.78	440,448,440.03
Salary Bail out		17,654,453.18	24,247,596.87
Excess Crude		249,307,758.82	56,639,135.41
Agric Loan - CACS1		528,134,884.12	115,143,038.38
Agric Loan - CACS2		606,871,653.07	647,956,051.56
Budget Support		1,830,806,152.92	
Total Financial Liabilities		3,481,007,190.90	1,284,434,262.25
Note 33 Pension and Gratuity			
Pension			393,668,734.03
Gratuity		6,701,645,455.86	2,364,615,352.09
Total		6,701,645,455.86	2,758,284,086.12
This represents the arrears of Pension & Gratuity the EBSG is committed to pay after the next 12 months			
Note 34 Financial Liabilities			
Internal Loans			
Salary Bail out		3,660,907,232.48	3,762,734,693.81

Excess Crude		8,868,331,856.71	7,658,878,745.31
Agric Loan - CACS1		2,752,057,006.42	701,961,030.20
Agric Loan - CACS2		2,265,333,491.51	4,578,869,850.31
Contracts Retention Arrears		2,500,000,000.00	2,480,500,000.00
Other Judgement Debt		185,062,990.50	
Budget Support		15,699,373,244.36	17,569,000,000.00
Sub Total		35,931,065,821.97	36,751,944,319.63
Foreign Loan			
Ebonyi State -HIV/AIDS Program-IDA		910,873,483.44	1,031,011,191.64
Ebonyi State- Health System Development -IDA		901,099,768.72	1,016,769,689.49
Ebonyi State-Community Based Urban Dev. Project -IDA		4,820,805,525.26	5,427,750,236.09
Ebonyi State -Universal Basic Education-IDA		954,562,318.02	1,032,450,379.88
Ebonyi State -Community Based Poverty Reduction-IDA		1,106,077,331.50	1,249,547,344.18
Ebonyi State - Community and Social Dev. Project		1,421,123,887.98	1,609,420,932.24
Ebonyi State Third National Fadama Dev. Project		1,786,115,401.60	2,027,610,381.61
Ebonyi State Health System Dev. Project (Addtn Financing)		474,653,313.76	537,808,906.38
Ebonyi State-Second HIV/AIDS Program Dev. Project		684,583,814.10	781,919,546.34
Ebonyi State-Nigeria Erosion and Watershed Mgt Project		8,193,762,191.10	7,170,539,882.02
Sub Total		21,253,657,035.48	21,884,828,489.87
Total Financial Liabilities		57,184,722,857.45	58,636,772,809.50
N/B: US Dollar Exchange Rate used as at 31st December, 2019 is N326 = \$1 (From DMO Office 27/05/2020)			
Note 35 Net Assets/Equity			
Accumulated Surplus		101,584,725,901.03	65,947,058,085.40
Reserves		79,602,692,084.28	79,573,986,440.27
Total		181,187,417,985.31	145,521,044,525.68

Note 36 Statutory Allocations			
Statutory Allocations from Federation Account		36,837,879,240.76	38,040,875,187.02
Exchange Rate Gain		67,249,954.20	902,575,077.06
Excess Crude		132,276,331.81	458,614,880.52
Forex Equalization	2e	268,256,553.94	168,745,112.04
Excess Bank Charges Refund		104,696,189.63	86,122,025.87
Paris Club Refund		5,708,050,001.65	7,662,396,899.26
Derivative		39,828,184.00	
Federal Govt Recovery		11,062,854.95	
Augmented Fund Distribution		109,688,362.89	
Gross Allocation		47,715,710.26	
Total		43,326,703,384.09	47,319,329,181.77
Note 37 Share of Value Added Tax			
VAT Allocation from Federation Account		10,991,706,236.23	10,215,563,508.52
Note 38 Internally Generated Revenue			
Tax Revenue		5,258,402,784.36	4,324,072,625.98
Tax Revenue Sub Total		5,258,402,784.36	4,324,072,625.98
Licences		224,974,622.11	162,169,335.00
Fines		12,979,831.71	3,523,210.00
Fees		3,539,963,076.09	1,000,548,976.00
Sales		639,181,459.53	289,100.00
Earnings		82,616,731.00	607,344,356.92
Reimbursements		48,292,567.04	16,000.00
Rent		17,112,780.00	11,092,000.00

Non-Tax Revenue Sub Total		4,565,121,067.48	1,784,982,977.92
Dividend - Ebonyi Invest. & Property Co. Ltd		17,332,799.60	19,933,962.90
Investment Income Sub Total		17,332,799.60	19,933,962.90
Interest Earned	47	1,132,367,637.07	1,369,577,631.07
Interest Earned Sub Total		1,132,367,637.07	1,369,577,631.07
Transfer from Other Govt Entities		9,304,733,019.19	1,000.00
Other Revenue Sub Total		9,304,733,019.19	1,000.00
Total		20,277,957,307.70	7,498,568,197.87
Note 39 Salaries and Wages			
Employee Compensation 1/1/2019		0.00	79,541,000.00
Reported in the statement of Financial Performance		11,926,116,280.16	11,345,328,751.21
Employee Compensation (Prepayment) 1/1/2019			0.00
Employee Compensation 31/12/2019			0.00
TOTAL FOR CASHFLOW		11,926,116,280.16	11,207,677,167.58
Note 40 Overhead Cost			
Traveling and Transports		547,391,382.97	763,822,028.65
Utilities – General		74,183,251.66	117,128,582.74
Material and Supplies		325,367,703.00	154,615,637.14
Maintenance Services		566,735,304.86	873,011,081.93
Training and Capacity Building		86,043,020.00	6,002,518.00
Consulting and Professional Services		150,340,378.00	2,685,937,240.37
Fueling and Lubricants		490,571,952.44	254,975,400.00
Finance Charges		1,236,924.00	442,995,003.28
Refreshment and Meals		134,337,535.00	131,538,568.62

Honorarium and Sitting Allowances		46,480,000.00	22,473,000.00
Publicity and Advertisements		184,967,819.20	354,794,915.10
Medical Expenses		122,859,360.00	2,304,340.00
Ward rob Allowances		11,350,000.00	
Postage and Courier Services		1,477,359.35	266,700.00
Welfare Packages		2,104,914,523.08	2,901,231,103.55
Subscription to Professional Bodies		100,000.00	165,000.00
Special Day Celebrations		377,180,000.00	416,171,450.00
Sporting Activities		20,307,144.00	37,857,345.45
FAAC Processing Expenses		0.00	
Annual Budget Expenses		3,847,720.00	186,178,300.00
Expatriate Allowances		9,357,000.00	17,083,900.00
Gender Related Expenses		57,500.00	645,600.00
Foreign Scholarship Scheme			
Mother and Child Initiative		22,600,000.00	10,000,000.00
Common Services (Committees)		471,230,950.00	252,382,318.00
Government House Upkeep		111,949,593.50	138,490,695.88
State Youth Empowerment			80,600,000.00
Stabilization fund charges		0.00	378,336,109.19
Promotion		12,042,291.50	1,720,200.00
Contingency Fund		1,067,854,549.24	1,410,000.00
Service School Fees		615,000.00	-
Recess Allowance			3,250,480.00
Founding Father's Upkeep			150,000.00
Medical Expenses - International		59,898,651.14	10,000,000.00
Total		7,005,296,912.94	7,911,826,717.92


Note 41 Service wide Vote			
Security and Safety Services		4,467,790,761.79	2,685,937,240.37
Government Donations		220,048,555.00	1,948,988,326.00
Total		4,687,839,316.79	4,634,925,566.37
Note 42 Program Related Expenses			
Counterpart Funding			60,000,000.00
National Program on Immunization		11,350,000.00	10,000,000.00
Agricultural Program Expenses		946,500.00	799,248,902.00
Total		12,296,500.00	869,248,902.00
Note 43 Social Benefits			
Pension		1,659,007,685.26	1,690,216,035.28
Gratuity			419,551,609.04
Total		1,659,007,685.26	2,109,767,644.32
Note 44 Term Loans			
Ebonyi State Fertilizer Blending Company LTD			30,662,500.00
Ebonyi State Rice World LTD			150,000,000.00
Agric Loan - 13 Local Govt Areas		871,825,000.00	32,000,000.00
Total		871,825,000.00	212,662,500.00
Note 45 Repayment of Internal Loans			
Excess Crude Loan		248,930,819.12	1,079,671,147.08
Salary Bail out Loan		16,140,374.71	69,530,822.40


CACS 1A Loan		874,197,541.63	2,145,515,914.08
CACS 1B Loan		41,910,832.67	1,487,073,969.41
CACS 2 Loan		554,825,220.40	1,200,696,579.90
CBN Anchor Borrowers			635,994,653.50
Budget Support		926,207,755.72	
Sub Total		2,413,281,725.13	5,131,409,116.96
External Loan		248,232,288.78	440,448,440.03
Sub Total		248,232,288.78	440,448,440.03
Grand Total		2,661,514,013.91	5,571,857,556.99
Note 46 Other Assets			
Intangible Asset		18,500,000.00	10,000,000.00
Total		18,500,000.00	10,000,000.00
Note 47 Interest Received			
Fixed Deposit - Office of the Accountant-General		839,522,752.83	1,369,577,631.07
Fixed Deposit - UBEB		222,684,990.75	
Interest - Agric Loan Recovery	47a	36,702,783.49	
Interest - Vehicle Loan Recovery	47a	33,457,110.00	
Total		1,132,367,637.07	1,369,577,631.07
Note 47a Interest on Long Term Loan Recovery			
Agric Loan - Central Payroll		7,862,500.00	
Agric Loan - High Profile Farmers		25,111,489.00	
Agric Loan - Local Govt		2,207,115.38	
Agric Loan - EBSU		145,769.23	

Agric Loan - UBEB		1,237,448.33	
Agric Loan - ESCOEI		138,461.54	
Sub Total		36,702,783.49	
Vehicle Loan Recovery		33,457,110.00	
Sub Total		33,457,110.00	
Total		70,159,893.49	
Note 48 Biological Assets			
Opening Balance		49,981,600.00	
Addition for the Year		6,752,000.00	49,981,600.00
		56,733,600.00	49,981,600.00
Amortisation		(11,346,720.00)	
Written Down Value		45,386,880.00	49,981,600.00
Note 49 Proceeds from Long Term Loan Recovery			
Agric Loan - Central Payroll		196,562,500.00	12,822,950.00
Agric Loan - Local Govt		55,177,884.62	
Agric Loan - EBSU		3,644,230.77	
Agric Loan - UBEB		30,936,208.34	
Agric Loan - ESCOEI		3,461,538.46	
Total		289,782,362.18	12,822,950.00
Note 50 Public Debt Charges paid			
Excess Crude Loan		830,740,328.06	
Salary Bail out Loan		53,390,447.69	
Agric Loan - CACS1A		19,767,422.57	

Agric Loan - CACS1B		20,364,233.03	
Agric Loan - CACS2B		405,732,043.52	
CBN Anchor Borrowers			
Foreign Loan		248,232,288.78	
Total		1,578,226,763.65	
Note 51 Aid and Grants (TETFUND)			
Ebonyi State University		559,741,900.00	
Ebonyi State College of Education		448,779,380.00	
Total		1,008,521,280.00	
Note 52 Social Benefits			
Pension		1,659,007,685.26	1,690,216,035.28
Gratuity			419,551,609.04
Sub Total		1,659,007,685.26	2,109,767,644.32
Add: Closing balance 31/12/2019- Pension		425,603,357.63	481,024,592.82
Add: Closing balance 31/12/2019- Gratuity		343,232,254.99	343,232,254.99
Less: Opening balance 1/1/2019		(343,232,254.99)	
Total		2,084,611,042.89	2,934,024,492.13
Note 53 Prior Year Adjustment			
Excess Crude	53a	1,608,187,300.37	
Judgement Debt	53b	185,052,990.50	
Pension and Gratuity	53c	1,857,359,235.05	
Total Financial Effect		3,650,599,525.92	

Note 53a Adjustment on Excess Crude Loan			
Actual Closing Balance as at 31/12/2018		9,323,705,181.09	
Balance Taken into the Statement as at 31/12/2018		(7,715,517,880.72)	
Adjustment Required		1,608,187,300.37	
Note 53b Adjustment on Other Judgement Debt			
Actual Closing Balance as at 31/12/2018		185,052,990.50	
Balance Taken into the Statement as at 31/12/2018		0.00	
Adjustment Required		185,052,990.50	
Note 53c Adjustment on Pension and Gratuity			
Actual Closing Balance as at 31/12/2018 (including Reclassified Salary Arrears)		6,701,645,455.86	
Balance Taken into the Statement as at 31/12/2018		(4,844,286,220.81)	
Adjustment Required		1,857,359,235.05	
Note 54 Proceeds from Internal Loan			
Agric Loan - CACS1B		3,000,000,000.00	
Total		3,000,000,000.00	
NOTE: We acknowledged the signing of \$70M on 10 th September, 2019 from African Development Bank for Ebonyi State Ring Road Project which is expected to be disbursed soon.			



MRS UKWUTA OGONNA CHRISTIANA, FCNA
 ACCOUNTANT-GENERAL
 EBONYI STATE.



ENGR. PROF. OGBANNAYA CHUKWU
 HON. COMMISSIONER FOR FINANCE & ECO. DEV.
 EBONYI STATE.

NOTE 56 SCHEDULE OF PROPERTY, PLANTS AND EQUIPMENT ACQUIRED DURING THE YEAR 2019

S/N	MDAs	Building	Infrastructure - Water	Infrastructure – Others	Plants and Machinery	Furniture and Fittings	Motor Vehicles	Office & Other Equipment	Under Construction	IT Equipment	Total
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	Office of the Governor	56,399,164.50	1,212,000.00	115,091,896.00	112,887,571.50			82,848,445.00		420,000.00	368,859,077.00
2	Office of the Deputy Governor					45,875,000.00					45,875,000.00
3	Min. of Agriculture	231,390,002.41			146,467,508.52				20,000,000.00		397,857,510.93
4	Min. of works & Transport	179,600,000.00		988,158,150.56	119,071,483.50	3,476,500.00	5,564,485.50		11,203,936,169.40		12,499,806,788.96
5	Min. of Lands	13,499,705.33		15,073,750.00	8,633,200.00	20,011,850.00		255,000,000.00	89,882,270.31		402,100,775.64
6	Min of Health	537,879,772.01		5,015,000.00					5,390,812,934.23		5,933,707,706.24
7	Ministry of Water Resource		179,465,546.39		109,214,591.43			33,059,870.00	71,335,769.56		393,075,777.38
8	Judicial Service Commission	3,000,000.00	2,000,000.00			2,000,000.00		2,000,000.00		2,000,000.00	11,000,000.00
9	Min of Power	94,265,391.92		1,003,933,025.85	764,413,006.42			9,324,000.00	29,004,291.00		1,900,939,715.19
10	Accountant General	174,703,209.67	5,700,000.00	318,874,429.47	113,781,000.00	20,000,000.00	400,000,000.00	32,019,729.00	2,258,887,135.31		3,323,965,503.45
11	Ministry of Culture & Tourism		6,759,900.00					33,966,000.00			40,725,900.00
12	Min of Commerce	3,820,863,223.96							850,106,026.53		4,670,969,250.49
13	Min of Solid Minerals	636,500.00			9,310,500.00		593,500.00		13,135,300.00		23,675,800.00
14	Judicial High Court				5,933,556.31	53,402,006.79		10,110,000.00			69,445,563.10
15	EBHA	19,000,000.00				60,000,000.00	400,000,000.00	5,000,000.00			484,000,000.00
16	Min. of Justice									3,520,000.00	3,520,000.00
17	EBROMA			202,984,572.99							202,984,572.99
18	Ministry of Youth & Sports	9,230,000.00							8,391,500.00		17,621,500.00
19	Secretary to State Govt			2,486,844,329.65			652,114,400.00				3,138,958,729.65
20	Customary Court of Appeal	17,000,000.00	3,000,000.00			12,500,000.00	1,500,000.00				34,000,000.00
21	MIN SPECIAL PROJECTS				820,000.00				91,082,050.00		91,902,050.00

22	MIN OF PROJECT MONITORING	318,429,664.45	151,106,714.40	179,174,599.84				17,738,515.03	12,000,000.00		678,449,493.72
23	MIN EDUCATION	4,779,937.00									4,779,937.00
24	Ebonyi State College of Education								252,117,518.23		252,117,518.23
25	MIN INFORMATION							21,050,000.00			21,050,000.00
26	Ministry of Finance									919,300.00	919,300.00
27	LIAISON OFFICE – LAGOS					1,210,000.00					1,210,000.00
28	Ministry of Environment			98,711,197.20	210,471,814.68						309,183,011.88
29	CIVIL SERVICE COMMISSION									2,900,000.00	2,900,000.00
30	Office of the Surveyor General								1,663,636.36		1,663,636.36
31	Min of Housing	1,571,666,974.00		1,425,406.50	165,000,000.00	17,934,698.00		25,530,000.00	1,558,463,577.56		3,340,020,656.06
32	Abakaliki Capital Territory			83,920,050.00	21,000,000.00			12,106,080.00			117,026,130.00
33	Ministry of Internal Security			107,800,000.00							107,800,000.00
34	Ministry of Human Capital						133,922,000.00				133,922,000.00
35	Ebonyi State School of Nursing									278,100.00	278,100.00
36	Ebonyi State School of Health										-
37	Min of Women Affairs	20,000,000.00									20,000,000.00
	TOTAL	7,072,343,545.25	349,244,160.79	5,607,006,408.06	1,787,004,232.36	236,410,054.79	1,593,694,385.50	539,752,639.03	21,850,818,178.49	10,037,400.00	39,046,311,004.27


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 EBONYI STATE.

NOTE 57 SCHEDULE OF OTHER ASSETS ACQUIRED DURING THE YEAR 2019

S/N	MDAs	BIOLOGICAL ASSETS	AGRIC LOAN- 13 LGAs	INTANGIBLE ASSETS	TOTAL
		₦	₦	₦	₦
1	Min. of Agriculture	3,944,000.00	871,825,000.00		875,769,000.00
3	Min of Solid Minerals			17,850,000.00	17,850,000.00
4	Ministry of Environment	2,808,000.00			2,808,000.00
5	Ebonyi State School of Nursing			650,000.00	650,000.00
	TOTAL	6,752,000.00	871,825,000.00	18,500,000.00	897,077,000.00


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Abakaliki City Centre



Abakaliki Light rail bridge

PRESIDENT MUHAMMADU BUHARI GLASS LIGHT TUNNEL FLYOVER COMPLEX



FOR THE YEAR ENDED
31ST DECEMBER 2019