



Abia State Government

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# **BUDGET PERFORMANCE REPORT QUARTER Q3 2024**

October 2024

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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for Abia State is prepared quarterly and issued within 4 weeks from the end of each quarter.

### **BUDGET THEME & FISCAL TARGETS OF THE 2024 BUDGET.**

The 2024-2026 Medium Term Expenditure Framework is themed *“The New Beginning”*. The 2024 Budget will focus on cardinal themes which include:

- a) Fiscal Prudence and Transparency
- b) Economic recovery and growth through stimulus from regenerative capital expenditure.
- c) Infrastructure as the foundation for growth of industry and business,
- d) Human capital as the true energy of the economy and society by continuous upgrading, up-skilling, and retooling of citizens with fit-for-purpose education.
- e) Jobs and wealth creation as integral to harnessing the Youth Dividend to the positive development of our society and economy.
- f) Industrialization as a unique and key competitive advantage at the core of economic strategy.

The State adopted 2024-2026 Medium Term Expenditure Framework and Fiscal Strategy of the Federal Government which set the parameters for the 2024 budget as follows:

- **Benchmark oil price of \$77.96**
- **Daily Oil Production of 1.78million barrels**
- **Exchange rate of N750 per US Dollar; and**
- **GDP growth projected at 3.76 percent and inflation at 21.4%**

The Total Budget outlay for 2024 fiscal year is **N567,240,095,972 (Five Hundred and Sixty-Seven Billion, Two Hundred and Forty Million, Ninety-Five Thousand and Nine Hundred and Seventy-Two Naira) only**, an increase of **71.70%** from the 2023 Budget.

### **INTENDED MEASURES**

The following measures will be taken by the Government in the pursuit of its intentions under the 2024 fiscal year:

- Review and improve investment in education, healthcare and social welfare to ensure that Abia residents are healthy, productive and competitive in line with the Sustainable Development Goals.
- Enhance the security of lives and property by targeting the root causes of intolerance, communal violence, crime and other potential sources of insecurity.
- Support good governance systems founded on competent and responsive public service with zero tolerance for corruption.
- Rebuild, maintain, and expand infrastructure in water, electricity and road networks to accelerate economic growth and create jobs.
- Enhance Agricultural production and food security through access to inputs, funding and linking farms to Markets.
- Significantly improve the Ease of Doing Business to support trade and investment, industry and SMEs, remove obstacles to investment and help the Abia businesses to find and explore opportunities.

- Build a strong and reliable social protection mechanism to take care of the poor and vulnerable persons in the state.

This report includes the approved budget appropriation for the year 2024 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q3 and Year to date performance is assessed against 2024 Revised Budget which encompasses the original budget and a number of amendments made in Quarter 3.

<b>REVISED CONSOLIDATED 2024 BUDGET SUMMARY</b>				
	<b>Original Approved Budget</b>	<b>Revised Receipts</b>		
	<b>2024</b>	<b>2024</b>		
	<b>N</b>	<b>N</b>		
Opening Balance	65,534,609,263	65,534,609,263.00		
Receipts: Economic Summary				
Statutory Allocation	78,510,851,765	78,510,851,765		
VAT from Federation	40,185,919,612	40,185,919,612		
Derivation	4,800,000,000	4,800,000,000		
Other Statutory Revenue	10,437,883,681	10,437,883,681		
Independent Revenue	32,143,062,000	32,143,062,000		
Capital Aid and Grants- Domestic	14,816,384,201	14,816,384,201		
Capital Aid and Grants-Foreign	1,674,967,500	1,674,967,500		
Internal Loans	136,752,417,950	136,752,417,950		
External Loans	182,384,000,000	182,384,000,000		
T total Current Year Receipts:	<b>567,240,095,972</b>	<b>567,240,095,972</b>		
Details of Expenditure	<b>Approved Budget</b>	<b>Virement Sum From</b>	<b>Virement Sum To</b>	<b>Revised Budget</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Recurrent Expenditure: Economic Summary	91,498,547,578	10,645,018,392	10,815,018,392	91,668,547,578
Capital Expenditure	475,741,548,393	161,079,646,573	160,909,646,573	475,571,548,393
Virement Sum		171,724,664,965	171,724,664,965	-
T total Expenditure (Budget Size)	<b>567,240,095,971</b>			<b>567,240,095,971</b>

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Ministry of Budget and Planning, Budget Department/Office of the Accountant General, Accounts Production Department and published on the Abia State website.

## 1.B Revenue Performance

As at third quarter the aggregate revenue inflow from both FAAC and State IGR is **N84,307,046,723.23**. The total revenue (Q1-Q3) is **N211,680,164,926.50** which represents 127.5% Performance Year to Date of the **N166,077,717,058.00** total revenue estimate.

The break-down of the total revenue inflow is as follows:

1. **Government Share of FAAC (Statutory Revenue) –**  
Government Share of FAAC (Statutory Revenue) in Q3 – **N77,714,564,366.97**. The total FAAC inflow (Q1-Q3) is **N189,529,932,003.91** against a projection of **N133,934,655,058 full**

**year estimate**, representing 141.5%. (The total inflow of **N77,714,564,366.97** also includes receipts from healthcare, signature bonus from FAAC, withheld escrow, etc.)

2. Independent Revenue was **N6,592,482,356.26** for Q3. The total independent revenue was **N22,150,232,922.59** (Q1-Q3) against the **N32,143,062,000** full year projected independent revenue estimate, (68.9%).
3. Total Capital Receipt Q3 inflow as at the time of reporting is **N3,878,684,411.22**. The sum **N22,836,607,203.49** (Q1-Q3) represents 6.8% of the **N335,627,769,651** full year estimated capital receipts.

## 1.C Recurrent Expenditure Performance

The third quarter total Recurrent Expenditure is **N 17,239,503,507.83**. The sum **N43,777,801,660.88** (Q1-Q3) represents 47.6% of the **N91,668,547,579.00** of the full year estimated Recurrent Expenditures Revised Budget. The breakdown is as follows:

- Personnel Cost: **N9,550,601,336.67**
- Over Head Cost: **N1,549,746,461.81**
- Other Recurrent Cost: **N 6,139,155,709.35**
- Total Recurrent: **N17,239,503,507.83**

## 1.D Capital Expenditure Performance

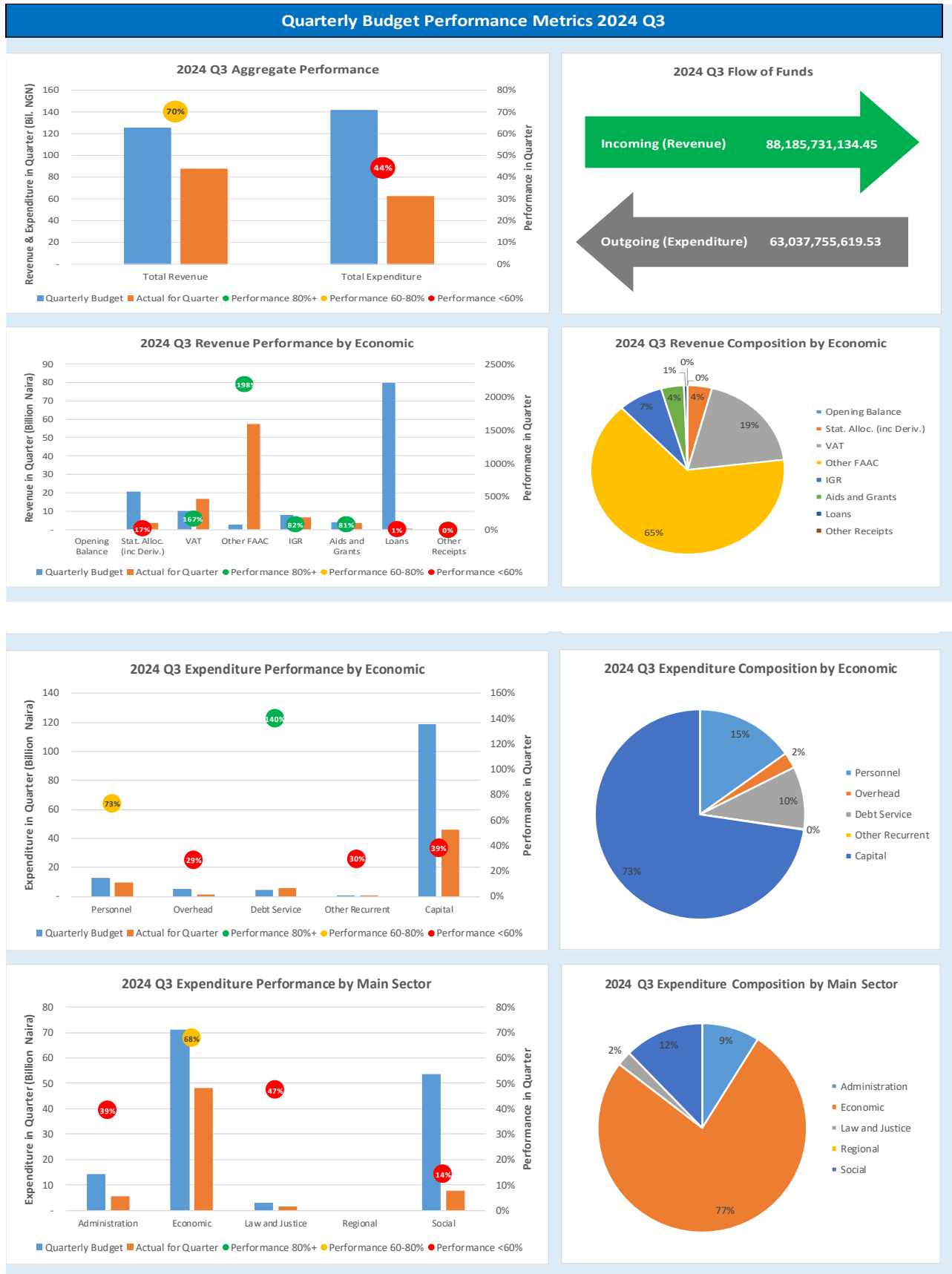
The total capital expenditure captured in the third quarter is **N45,798,252,111.70**. **The sum of N128,147,349,067.31** (Q1-Q3) represents **26.9%** of **N475,571,548,393.00** projected full year Revised estimate.

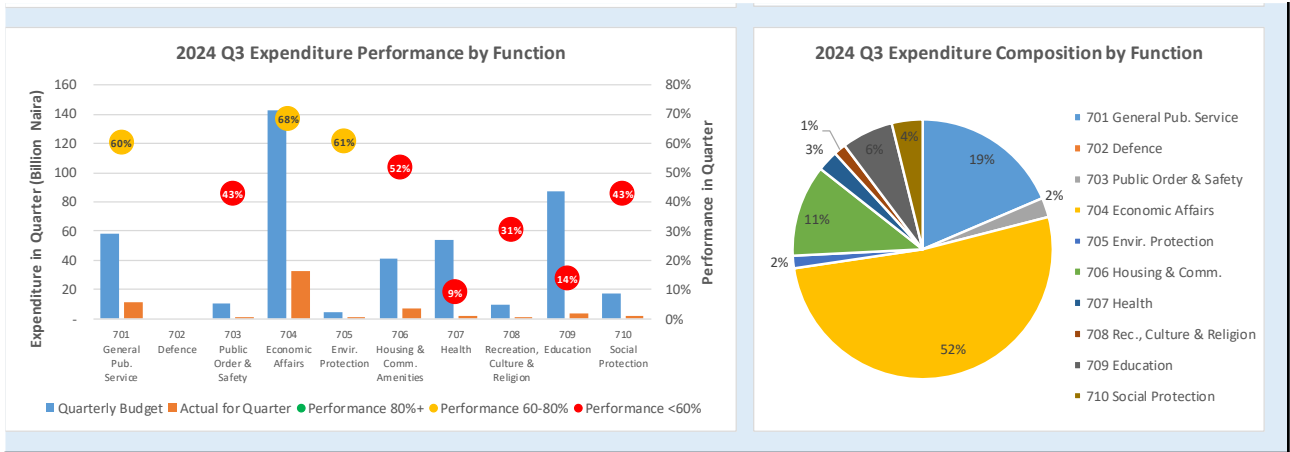
## 1.E Conclusions

Abia State 2024 (Q1-Q3) Revenue performance stood at **N255,925,471,511.31 (45.1%)** as at the reporting date, including opening balance of **N21,408,699,381.32**.

The total actual expenditure (Q1-Q3) is **N171,815,050,728.19** This represents 30.3% of **N567,240,095,97** full year 2024 expenditure estimate. Note that it is expected that outstanding returns from ministries, departments and agencies (MDAs) that were not captured in Q3 would be updated in Q4. We expect significant increase in the general Budget performance in Q4.

## 1.F Summary Fiscal Performance Graphs







## 2. Budget Reports

### 2.A Summary

Table 1: Budget Summary

Abia State Government 2024 Q3 Budget Performance Report - Summary

Item	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>Opening Balance</b>	<b>65,534,609,263.00</b>	<b>65,534,609,263.00</b>	-	<b>21,408,699,381.32</b>	<b>32.7%</b>	<b>44,125,909,881.68</b>
<b>Recurrent Revenue</b>	<b>166,077,717,058.00</b>	<b>166,077,717,058.00</b>	<b>84,307,046,723.23</b>	<b>211,680,164,926.50</b>	<b>127.5%</b>	<b>- 45,602,447,868.50</b>
11 - GOVERNMENT SHARE OF FAAC	133,934,655,058.00	133,934,655,058.00	77,714,564,366.97	189,529,932,003.91	141.5%	- 55,595,276,945.91
12 - INDEPENDENT REVENUE	32,143,062,000.00	32,143,062,000.00	6,592,482,356.26	22,150,232,922.59	68.9%	9,992,829,077.41
<b>Recurrent Expenditure</b>	<b>91,498,547,579.00</b>	<b>91,668,547,579.00</b>	<b>17,239,503,507.83</b>	<b>43,667,701,660.88</b>	<b>47.6%</b>	<b>48,000,845,918.12</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	47,836,327,244.46	52,164,894,050.46	9,550,601,336.67	25,753,002,892.64	49.4%	26,411,891,157.82
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	43,662,220,334.54	39,503,653,528.54	7,688,902,171.16	17,914,698,768.24	45.3%	21,588,954,760.30
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	23,662,220,334.54	21,300,153,528.54	1,549,746,461.81	6,695,664,761.95	31.4%	14,604,488,766.59
OTHER RECURRENT (2203-2209)	20,000,000,000.00	18,203,500,000.00	6,139,155,709.35	11,219,034,006.29	61.6%	6,984,465,993.71
<b>Transfer to Capital Account</b>	<b>140,113,778,742.00</b>	<b>139,943,778,742.00</b>	<b>67,067,543,215.40</b>	<b>189,421,162,646.94</b>	<b>135.4%</b>	<b>- 49,477,383,904.94</b>
<b>Other Receipts</b>	<b>335,627,769,651.00</b>	<b>335,627,769,651.00</b>	<b>3,878,684,411.22</b>	<b>22,836,607,203.49</b>	<b>6.8%</b>	<b>312,791,162,447.51</b>
13 - AID AND GRANTS	16,491,351,701.00	16,491,351,701.00	3,348,142,009.70	18,934,724,166.19	114.8%	- 2,443,372,465.19
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	319,136,417,950.00	319,136,417,950.00	530,542,401.52	3,901,883,037.30	1.2%	315,234,534,912.70
<b>Capital Expenditure</b>	<b>475,741,548,393.00</b>	<b>475,571,548,393.00</b>	<b>45,798,252,111.70</b>	<b>128,147,349,067.31</b>	<b>26.9%</b>	<b>347,424,199,325.69</b>
23 - CAPITAL EXPENDITURE	475,741,548,393.00	475,571,548,393.00	45,798,252,111.70	128,147,349,067.31	26.9%	347,424,199,325.69
<b>Total Revenue (including OB)</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>88,185,731,134.45</b>	<b>255,925,471,511.31</b>	<b>45.1%</b>	<b>311,314,624,460.69</b>
<b>Total Expenditure</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>63,037,755,619.53</b>	<b>171,815,050,728.19</b>	<b>30.3%</b>	<b>395,425,045,243.81</b>

## 2.B Revenue by Administrative Classification

**Table 2: Total Revenue by Administrative Classification**

Abia State Government Budget Performance Report 2024 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Revenue</b>	<b>501,705,486,709.00</b>	<b>501,705,486,709.00</b>	<b>88,185,731,134.45</b>	<b>234,516,772,129.99</b>	<b>46.7%</b>	<b>267,188,714,579.01</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,540,996,101.00</b>	<b>1,540,996,101.00</b>	<b>115,532,577.52</b>	<b>711,845,205.58</b>	<b>46.2%</b>	<b>829,150,895.42</b>
<b>01110000000</b>	<b>Government House</b>	<b>1,169,677,389.00</b>	<b>1,169,677,389.00</b>	<b>75,296,450.58</b>	<b>658,005,288.00</b>	<b>56.3%</b>	<b>511,672,101.00</b>
011100100100	Office of the Governor - Government House	55,407,191.00	55,407,191.00	3,467,638.58	503,207,083.00	908.2%	447,799,892.00
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	906,200,600.00	906,200,600.00	17,115,220.00	32,851,940.00	3.6%	873,348,660.00
011110100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	1,400,000.00	1,400,000.00	210,009.00	340,009.00	24.3%	1,059,991.00
011110200100	Abia State Marketing & Quality Management Agency	15,481,400.00	15,481,400.00	-	-	0.0%	15,481,400.00
011110400100	Abia State Signage & Advertisement Agency (ABSAA)	191,188,198.00	191,188,198.00	54,503,583.00	121,606,256.00	63.6%	69,581,942.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>7,320,800.00</b>	<b>7,320,800.00</b>	<b>1,360,081.00</b>	<b>1,460,081.00</b>	<b>19.9%</b>	<b>5,860,719.00</b>
016101300100	Office of the Secretary to the State Government	3,100,600.00	3,100,600.00	1,347,081.00	1,447,081.00	46.7%	1,653,519.00
016101400100	Bureau of Political Affairs	2,450,200.00	2,450,200.00	-	-	0.0%	2,450,200.00
016101800100	Bureau of Special Services	770,000.00	770,000.00	13,000.00	13,000.00	1.7%	757,000.00
016102100100	Abia State Liaison Office,Lagos	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01230000000</b>	<b>Ministry of Information and Culture</b>	<b>189,534,778.00</b>	<b>189,534,778.00</b>	<b>38,780,565.94</b>	<b>51,648,156.58</b>	<b>27.2%</b>	<b>137,886,621.42</b>
012300100100	Ministry of Information and Culture	18,497,452.00	18,497,452.00	1,757,642.48	12,587,843.12	68.1%	5,909,608.88
012300400100	Broadcasting Corporation of Abia State (Blocked)	125,339,900.00	125,339,900.00	32,247,153.30	32,252,153.30	25.7%	93,087,746.70
012301300100	Government Printing Press	8,567,756.00	8,567,756.00	4,275,770.16	6,307,020.16	73.6%	2,260,735.84
012305500100	Abia State Printing & Publishing Corporation	10,113,145.00	10,113,145.00	500,000.00	500,000.00	4.9%	9,613,145.00
012300600100	Abia State Council For Arts & Culture	5,282,200.00	5,282,200.00	-	100.00	0.0%	5,282,100.00
012300700100	Abia State Tourism Board	21,734,325.00	21,734,325.00	-	1,040.00	0.0%	21,733,285.00
<b>01250000000</b>	<b>Office of the Head of Service</b>	<b>43,440,700.00</b>	<b>43,440,700.00</b>	<b>75,480.00</b>	<b>287,680.00</b>	<b>0.7%</b>	<b>43,153,020.00</b>
012500500100	Bureau of Training	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
012500500300	Bureau of Service Welfare	540,700.00	540,700.00	60,480.00	183,180.00	33.9%	357,520.00
012500500700	Bureau of Establishments and Pensions	39,700,000.00	39,700,000.00	-	-	0.0%	39,700,000.00
012500500800	Abia State Pensions Board	300,000.00	300,000.00	15,000.00	104,500.00	34.8%	195,500.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>47,450,000.00</b>	<b>47,450,000.00</b>	<b>20,000.00</b>	<b>266,000.00</b>	<b>0.6%</b>	<b>47,184,000.00</b>
014000100100	Office of the Auditor General (State)	150,000.00	150,000.00	20,000.00	266,000.00	177.3%	116,000.00
014000200100	Office of the Auditor General (Local Government)	47,300,000.00	47,300,000.00	-	-	0.0%	47,300,000.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>1,780,000.00</b>	<b>1,780,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,780,000.00</b>
014700100100	Civil Service Commission	1,780,000.00	1,780,000.00	-	-	0.0%	1,780,000.00
<b>01480000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>79,550,000.00</b>	<b>79,550,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>79,550,000.00</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	79,550,000.00	79,550,000.00	-	-	0.0%	79,550,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>2,242,434.00</b>	<b>2,242,434.00</b>	<b>-</b>	<b>178,000.00</b>	<b>7.9%</b>	<b>2,064,434.00</b>
014900100100	Local Government Service Commission	2,242,434.00	2,242,434.00	-	-	0.0%	2,242,434.00
014900700100	Local Government Staff Pensions Board	-	-	-	178,000.00	-	178,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>476,892,283,241.00</b>	<b>476,892,283,241.00</b>	<b>87,439,154,311.96</b>	<b>225,141,802,504.62</b>	<b>47.2%</b>	<b>251,750,480,736.38</b>
<b>02150000000</b>	<b>Ministry of Agriculture</b>	<b>1,903,258,900.00</b>	<b>1,903,258,900.00</b>	<b>1,928,795,645.00</b>	<b>1,938,087,220.17</b>	<b>101.8%</b>	<b>-34,828,320.17</b>
021500100100	Ministry of Agriculture	1,887,156,600.00	1,887,156,600.00	1,928,790,645.00	1,938,082,120.17	102.7%	50,925,520.17
021510200100	Abia Agricultural Development Program (AADP)	16,102,300.00	16,102,300.00	5,000.00	5,100.00	0.0%	16,097,200.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>430,226,642,374.00</b>	<b>430,226,642,374.00</b>	<b>83,225,032,204.28</b>	<b>205,982,411,293.90</b>	<b>47.9%</b>	<b>224,244,231,080.10</b>
022000100100	Ministry of Finance	6,051,658,848.00	6,051,658,848.00	-	-	0.0%	6,051,658,848.00
022000700100	Office of the Accountant- General	406,455,682,271.00	406,455,682,271.00	79,186,767,967.77	191,511,453,359.41	47.1%	214,944,228,911.59
022000800100	Board of Internal Revenue	17,625,451,255.00	17,625,451,255.00	4,020,362,236.51	14,427,031,307.20	81.9%	3,198,419,947.80
022000900100	Abia State Gaming and Control Board	93,850,000.00	93,850,000.00	17,902,000.00	43,926,627.29	46.8%	49,923,372.71
<b>02220000000</b>	<b>Ministry of Trade, Commerce and Industry</b>	<b>881,554,964.00</b>	<b>881,554,964.00</b>	<b>20,185,858.00</b>	<b>47,241,858.00</b>	<b>5.4%</b>	<b>834,313,106.00</b>
022200100100	Ministry of Trade, Commerce and Industry	876,554,964.00	876,554,964.00	20,185,858.00	47,241,858.00	5.4%	829,313,106.00
022200500100	Metallurgical Complex	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>40,259,700.00</b>	<b>40,259,700.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>1.0%</b>	<b>39,859,700.00</b>
022800100100	Ministry of Science and Technology	40,259,700.00	40,259,700.00	400,000.00	400,000.00	1.0%	39,859,700.00
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>1,502,027,590.00</b>	<b>1,502,027,590.00</b>	<b>73,093,482.00</b>	<b>266,510,675.16</b>	<b>17.7%</b>	<b>1,235,516,914.84</b>
022900100100	Ministry of Transport	836,747,450.00	836,747,450.00	55,015,880.00	110,759,830.00	13.2%	725,987,620.00
022900700200	Abia State Fire Service	415,000,000.00	415,000,000.00	11,454,402.00	21,028,402.00	5.1%	393,971,598.00
022905300100	Abia Transport Corporation (Abia Line Network)	227,635,140.00	227,635,140.00	671,000.00	125,652,573.16	55.2%	101,982,566.84
022905700100	Abia State Traffic Management Agency	22,645,000.00	22,645,000.00	5,952,200.00	9,069,870.00	40.1%	13,575,130.00
<b>02320000000</b>	<b>Ministry of Petroleum and Solid Minerals</b>	<b>213,670,000.00</b>	<b>213,670,000.00</b>	<b>6,201,000.00</b>	<b>10,535,500.00</b>	<b>4.9%</b>	<b>203,134,500.00</b>
023200100100	Ministry of Petroleum and Solid Minerals	213,670,000.00	213,670,000.00	6,201,000.00	10,535,500.00	4.9%	203,134,500.00
<b>02340000000</b>	<b>Ministry of Works</b>	<b>30,809,456.00</b>	<b>30,809,456.00</b>	<b>41,998,000.00</b>	<b>907,089,044.90</b>	<b>2944.2%</b>	<b>- 876,279,588.90</b>
023400100100	Ministry of Works	30,809,456.00	30,809,456.00	41,998,000.00	907,089,044.90	2944.2%	- 876,279,588.90
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>39,187,524,473.00</b>	<b>39,187,524,473.00</b>	<b>1,870,122,112.00</b>	<b>15,104,106,139.95</b>	<b>38.5%</b>	<b>24,083,418,333.05</b>
023800100100	Ministry of Budget and Economic Planning	39,185,124,473.00	39,185,124,473.00	1,870,122,112.00	15,104,106,139.95	38.5%	24,081,018,333.05
023800400100	Abia State Bureau of Statistics	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00
<b>02520000000</b>	<b>Ministry of Power &amp; Public Utilities</b>	<b>1,241,082,950.00</b>	<b>1,241,082,950.00</b>	<b>3,972,500.00</b>	<b>7,076,200.00</b>	<b>0.6%</b>	<b>1,234,006,750.00</b>
025200100100	Ministry of Power & Public Utilities	353,495,100.00	353,495,100.00	2,110,000.00	2,210,000.00	0.6%	351,285,100.00
025210200100	Abia State Water and Sewerage Corporation	368,587,850.00	368,587,850.00	1,862,500.00	4,866,200.00	1.3%	363,721,650.00
025210300100	Abia State Rural Water Sanitation Agency	519,000,000.00	519,000,000.00	-	-	0.0%	519,000,000.00
<b>02530000000</b>	<b>Ministry of Lands and Housing</b>	<b>1,579,116,420.00</b>	<b>1,579,116,420.00</b>	<b>268,753,510.68</b>	<b>876,465,672.54</b>	<b>55.5%</b>	<b>702,650,747.46</b>
025300100100	Ministry of Lands and Housing	914,616,420.00	914,616,420.00	192,671,216.30	542,275,224.20	59.3%	372,341,195.80
025305600100	Umuahia Capital Development Authority (UCDA)	239,500,000.00	239,500,000.00	67,004,877.50	212,270,368.20	88.6%	27,229,631.80
025305700100	Abia State Estate Development Agency	324,600,000.00	324,600,000.00	7,493,416.88	117,677,885.14	36.3%	206,922,114.86
025305800100	Open Spaces Development Commission	100,400,000.00	100,400,000.00	1,584,000.00	4,242,195.00	4.2%	96,157,805.00
<b>02720000000</b>	<b>Ministry of Digital Economy and Small &amp; Medium Enterprises</b>	<b>86,336,414.00</b>	<b>86,336,414.00</b>	<b>600,000.00</b>	<b>1,878,900.00</b>	<b>2.2%</b>	<b>84,457,514.00</b>
027200100100	Ministry of Digital Economy and Small & Medium Enterprises	86,336,414.00	86,336,414.00	600,000.00	1,878,900.00	2.2%	84,457,514.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,071,554,400.00</b>	<b>1,071,554,400.00</b>	<b>47,466,672.49</b>	<b>351,468,964.35</b>	<b>32.8%</b>	<b>720,085,435.65</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>996,914,400.00</b>	<b>996,914,400.00</b>	<b>43,680,732.49</b>	<b>137,383,268.74</b>	<b>13.8%</b>	<b>859,531,131.26</b>
031801100100	Judicial Service Commission	1,700,000.00	1,700,000.00	-	196,350.00	11.6%	1,503,650.00
031805100100	Judiciary - High Court	831,063,900.00	831,063,900.00	41,026,337.49	119,685,413.74	14.4%	711,378,486.26
031805100200	Judiciary - Abia State Judiciary Multi-Door Court House	150,000,000.00	150,000,000.00	344,625.00	1,822,800.00	1.2%	148,177,200.00
031805200100	Judiciary - Customary Court of Appeal	14,150,500.00	14,150,500.00	2,309,770.00	15,678,705.00	110.8%	- 1,528,205.00
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>74,640,000.00</b>	<b>74,640,000.00</b>	<b>3,785,940.00</b>	<b>214,085,695.61</b>	<b>286.8%</b>	<b>- 139,445,695.61</b>
032600100100	Ministry of Justice	37,750,000.00	37,750,000.00	3,785,940.00	214,085,695.61	567.1%	- 176,335,695.61
032600200100	Abia State Law Review and Reform Commission	36,890,000.00	36,890,000.00	-	-	0.0%	36,890,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>22,200,652,967.00</b>	<b>22,200,652,967.00</b>	<b>583,577,572.48</b>	<b>8,311,655,455.44</b>	<b>37.4%</b>	<b>13,888,997,511.56</b>
<b>05130000000</b>	<b>Ministry of Youths and Sports Development</b>	<b>172,168,800.00</b>	<b>172,168,800.00</b>	<b>372,190.00</b>	<b>214,765,520.00</b>	<b>124.7%</b>	<b>- 42,596,720.00</b>
051300100100	Ministry of Youths and Sports Development	13,730,000.00	13,730,000.00	356,790.00	643,820.00	4.7%	13,086,180.00
051300200100	Enyimba Football Club	116,087,800.00	116,087,800.00	-	210,000,000.00	180.9%	- 93,912,200.00
051300300100	Abia Warriors Football Club	35,500,000.00	35,500,000.00	-	99,100.00	0.3%	35,400,900.00
051300400100	Abia Comets Football Club	4,851,000.00	4,851,000.00	15,400.00	22,600.00	0.5%	4,828,400.00
051300500100	Abia State Sports Council	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051300700100	Abia Angels Football Club	-	-	-	4,000,000.00	-	- 4,000,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Poverty Alleviation</b>	<b>1,651,920,500.00</b>	<b>1,651,920,500.00</b>	<b>53,272,637.52</b>	<b>2,942,001,533.23</b>	<b>178.1%</b>	<b>- 1,290,081,033.23</b>
051400100100	Ministry of Women Affairs and Social Development	1,651,920,500.00	1,651,920,500.00	53,272,637.52	2,942,001,533.23	178.1%	- 1,290,081,033.23
<b>05170000000</b>	<b>Ministry of Education</b>	<b>15,254,887,929.00</b>	<b>15,254,887,929.00</b>	<b>477,189,914.70</b>	<b>2,168,503,500.61</b>	<b>14.2%</b>	<b>13,086,384,428.39</b>
051700100100	Ministry of Education	10,639,322,804.00	10,639,322,804.00	56,549,083.70	195,060,594.23	1.8%	10,444,262,209.77
051700300100	Abia State Universal Basic Education Board (ASUBEB)	25,000,000.00	25,000,000.00	800.00	800.00	0.0%	24,999,200.00
051700800100	Abia State Library Board	1,540,000.00	1,540,000.00	50.00	505,520.00	32.8%	1,034,480.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	110,000.00	110,000.00	-	45,000.00	40.9%	65,000.00
051701800100	Abia State Polytechnic, Aba	710,970,000.00	710,970,000.00	-	67,412,830.78	9.5%	643,557,169.22
051701900100	Abia State College of Education (Technical), Arochukuwu	24,802,000.00	24,802,000.00	600.00	3,830,942.90	15.4%	20,971,057.10
051702100100	Abia State University, Uturu	2,640,685,110.00	2,640,685,110.00	-	1,177,982,456.00	44.6%	1,462,702,654.00
051705100100	Secondary Education Management Board (SEMB)	3,068,815.00	3,068,815.00	57,200.00	14,893,505.00	485.3%	- 11,824,690.00
051706400100	Abia State Examinations Development Commission	510,050,900.00	510,050,900.00	412,255,431.00	539,045,105.00	105.7%	- 28,994,205.00
051706500100	Abia State Education Support Fee And Education Trust Fund	699,338,300.00	699,338,300.00	8,326,750.00	169,726,746.70	24.3%	529,611,553.30

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>05210000000</b>	<b>Ministry of Health</b>	<b>4,429,623,696.00</b>	<b>4,429,623,696.00</b>	<b>23,808,895.57</b>	<b>2,921,799,966.91</b>	<b>66.0%</b>	<b>1,507,823,729.09</b>
052100100100	Ministry of Health	1,128,472,505.00	1,128,472,505.00	3,186,000.00	14,539,000.00	1.3%	1,113,933,505.00
052100200100	Abia State Health Insurance Agency	1,021,600,365.00	1,021,600,365.00	-	588,000,000.00	57.6%	433,600,365.00
052100300100	AbiaState Primary Health Care Development Agency	732,015,600.00	732,015,600.00	-	1,795,711,976.92	245.3%	- 1,063,696,376.92
052102600100	Abia State University Teaching Hospital - Aba	747,848,512.00	747,848,512.00	-	218,823,079.00	29.3%	529,025,433.00
052102700200	Abia State College of Health Sciences & MgtTechnology - Aba	403,880,000.00	403,880,000.00	-	231,591,637.42	57.3%	172,288,362.58
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	196,836,714.00	196,836,714.00	20,622,895.57	73,134,273.57	37.2%	123,702,440.43
052110200100	Abia State Hospitals Management Board	198,970,000.00	198,970,000.00	-	-	0.0%	198,970,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>688,626,176.80</b>	<b>688,626,176.80</b>	<b>28,327,934.69</b>	<b>62,978,434.69</b>	<b>9.1%</b>	<b>625,647,742.11</b>
053500100100	Ministry of Environment	18,369,076.80	18,369,076.80	2,771,500.03	17,571,600.03	95.7%	797,476.77
053501600100	Abia State Environmental Protection Agency (ASEPA)	670,257,100.00	670,257,100.00	25,556,434.66	45,406,834.66	6.8%	624,850,265.34
<b>05510000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>3,425,865.20</b>	<b>3,425,865.20</b>	<b>606,000.00</b>	<b>1,606,500.00</b>	<b>46.9%</b>	<b>1,819,365.20</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	3,425,865.20	3,425,865.20	606,000.00	1,606,500.00	46.9%	1,819,365.20

## 2.C Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Abia State Government Budget Performance Report 2024 Q3 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>1</b>	<b>REVENUE</b>	<b>501,705,486,709.00</b>	<b>501,705,486,709.00</b>	<b>88,185,731,134.45</b>	<b>234,516,772,129.99</b>	<b>46.7%</b>	<b>267,188,714,579.01</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>133,934,655,058.00</b>	<b>133,934,655,058.00</b>	<b>77,714,564,366.97</b>	<b>189,529,932,003.91</b>	<b>141.5%</b>	<b>- 55,595,276,945.91</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>133,934,655,058.00</b>	<b>133,934,655,058.00</b>	<b>77,714,564,366.97</b>	<b>189,529,932,003.91</b>	<b>141.5%</b>	<b>- 55,595,276,945.91</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>83,310,851,765.00</b>	<b>83,310,851,765.00</b>	<b>3,585,305,208.30</b>	<b>36,700,351,701.20</b>	<b>44.1%</b>	<b>46,610,500,063.80</b>
11010101	STATUTORY ALLOCATION	78,510,851,765.00	78,510,851,765.00	2,244,501,021.34	32,116,042,702.90	40.9%	46,394,809,062.10
11010103	13% Derivation	4,800,000,000.00	4,800,000,000.00	1,340,804,186.96	4,584,308,998.30	95.5%	215,691,001.70
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>40,185,919,612.00</b>	<b>40,185,919,612.00</b>	<b>16,770,768,018.00</b>	<b>44,353,191,297.33</b>	<b>110.4%</b>	<b>- 4,167,271,685.33</b>
11010201	SHARE OF VAT	40,185,919,612.00	40,185,919,612.00	16,770,768,018.00	44,353,191,297.33	110.4%	- 4,167,271,685.33
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>10,437,883,681.00</b>	<b>10,437,883,681.00</b>	<b>57,358,491,140.67</b>	<b>108,476,389,005.38</b>	<b>1039.3%</b>	<b>- 98,038,505,324.38</b>
11010303	EXCESS CRUDE	-	-	-	337,192,350.27	-	337,192,350.27
11010304	Ecological Fund From FAAC	509,000,000.00	509,000,000.00	6,278,195,386.57	6,538,844,224.51	1284.6%	- 6,029,844,224.51
11010305	Electronic Money Transfer	1,440,000,000.00	1,440,000,000.00	635,267,626.00	9,851,390,977.08	684.1%	- 8,411,390,977.08
11010306	Infrastructural Support	-	-	10,000,000,000.00	10,000,000,000.00	-	10,000,000,000.00
11010307	Other Non Oil Excess	2,170,000,000.00	2,170,000,000.00	1,284,053,433.00	11,284,053,433.00	520.0%	- 9,114,053,433.00
11010312	Withheld Escrow from Federation Account	-	-	7,160,076,193.00	7,160,076,193.00	-	7,160,076,193.00
11010313	Exchange Rate Difference	1,822,377,055.00	1,822,377,055.00	10,440,987,029.52	27,133,396,783.13	1488.9%	- 25,311,019,728.13
11010316	Health Care Inflow from FAAC	-	-	75,329,586.00	129,501,221.65	-	129,501,221.65
11010317	Signature Bonus From FAAC	-	-	21,400,000,000.00	31,400,000,000.00	-	31,400,000,000.00
11010318	Excess Bank Charges Recovered	4,096,506,626.00	4,096,506,626.00	-	206,749,510.42	5.0%	3,889,757,115.58
11010319	Forex Equalization	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
11010320	Good and Other variables from FAAC	-	-	-	4,350,602,425.74	-	4,350,602,425.74
11010321	Solid Mineral Revenue	-	-	84,581,886.58	84,581,886.58	-	84,581,886.58
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>32,143,062,000.00</b>	<b>32,143,062,000.00</b>	<b>6,592,482,356.26</b>	<b>22,150,232,922.59</b>	<b>68.9%</b>	<b>9,992,829,077.41</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>15,687,732,589.00</b>	<b>15,687,732,589.00</b>	<b>4,003,902,489.80</b>	<b>13,216,867,169.46</b>	<b>84.2%</b>	<b>2,470,865,419.54</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>8,934,436,323.00</b>	<b>8,934,436,323.00</b>	<b>3,066,716,885.72</b>	<b>7,598,302,067.44</b>	<b>85.0%</b>	<b>1,336,134,255.56</b>
12010102	Direct Assessment Tax (Current)	1,160,171,798.00	1,160,171,798.00	1,201,606,067.92	1,492,603,930.59	128.7%	- 332,432,132.59
12010103	Direct Assessment Tax (Arrears/Late)	603,289,335.00	603,289,335.00	139,403,390.77	380,046,667.22	63.0%	223,242,667.78
12010104	Pay As You Earn (PAYE) - Federal	1,356,508,564.00	1,356,508,564.00	5,639,765.60	25,534,749.95	1.9%	1,330,973,814.05
12010105	Pay As You Earn (PAYE) - State	501,377,134.00	501,377,134.00	39,720,173.68	1,073,162,605.87	214.0%	- 571,785,471.87
12010106	Pay As You Earn (PAYE) - Local Government	1,695,635,705.00	1,695,635,705.00	2,616,849.41	43,618,378.14	2.6%	1,652,017,326.86
12010107	Pay As You Earn (PAYE) - Companies	2,093,570,050.00	2,093,570,050.00	1,179,161,011.12	3,868,143,703.22	184.8%	- 1,774,573,653.22
12010108	Pay As You Earn (PAYE) - Arrears	1,523,883,737.00	1,523,883,737.00	498,569,327.22	715,192,032.45	46.9%	808,691,704.55
<b>120103</b>	<b>OTHER TAXES</b>	<b>6,753,296,266.00</b>	<b>6,753,296,266.00</b>	<b>937,185,604.08</b>	<b>5,618,565,102.02</b>	<b>83.2%</b>	<b>1,134,731,163.98</b>
12010302	Pools Betting Tax (Current)	8,320,000.00	8,320,000.00	232,000.00	609,000.00	7.3%	7,711,000.00
12010303	5% Withholding Tax on Payment to Contractors	1,620,849,246.00	1,620,849,246.00	295,041,427.90	601,212,730.71	37.1%	1,019,636,515.29
12010304	10% Withholding Tax on Dividends	1,372,393,993.00	1,372,393,993.00	79,225,092.32	356,066,462.86	25.9%	1,016,327,530.14
12010305	10% Withholding Tax on Bank Interests	1,200,688,567.00	1,200,688,567.00	270,072,042.96	1,195,831,058.33	99.6%	4,857,508.67
12010306	10% Withholding Tax on Rents	35,697,594.00	35,697,594.00	2,605,416.00	9,235,017.34	25.9%	26,462,576.66
12010307	10% Withholding Tax on Royalties	42,021,181.00	42,021,181.00	2,039,168.89	167,219,466.97	397.9%	- 125,198,285.97
12010308	10% Withholding Tax on Directors Fees	18,009,078.00	18,009,078.00	1,359,963.52	14,084,917.26	78.2%	3,924,160.74
12010310	Development Levy	393,845,908.00	393,845,908.00	15,681,011.50	1,504,523,991.04	382.0%	- 1,110,678,083.04
12010312	Infrastructural Development Levy - Residential Buildings	417,700,000.00	417,700,000.00	-	3,716,420.00	0.9%	413,983,580.00
12010313	Infrastructural Development Levy - Industries	254,000,000.00	254,000,000.00	409,600.00	504,100.00	0.2%	253,495,900.00
12010314	Infrastructural Development Levy - Filling Stations	23,000,000.00	23,000,000.00	440,000.00	884,200.00	3.8%	22,115,800.00
12010315	Infrastructural Development Levy - Hotels/Catering Services	5,000,000.00	5,000,000.00	448,400.00	1,272,800.00	25.5%	3,727,200.00
12010316	Infrastructural Development Levy - Private Education/Institu	10,000,000.00	10,000,000.00	328,200.00	1,165,400.00	11.7%	8,834,600.00
12010317	Infrastructural Development Levy - Financial Institutions	90,000,000.00	90,000,000.00	4,377,000.00	4,883,800.00	5.4%	85,116,200.00
12010318	Infrastructural Development Levy - Communications and Allied	23,000,000.00	23,000,000.00	100,000.00	3,130,000.00	13.6%	19,870,000.00

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
12010319	Infrastructural Development Levy - Market/Warehouse	24,500,600.00	24,500,600.00	6,484,400.00	6,486,500.00	26.5%	18,014,100.00
12010320	Infrastructural Development Levy - Transport (Vehicle Load)	15,000,000.00	15,000,000.00	90,000.00	183,600.00	1.2%	14,816,400.00
12010321	Other Infrastructural Development Levy	25,000,000.00	25,000,000.00	37,500.00	3,616,700.00	14.5%	21,383,300.00
12010325	Stamp Duty	429,312,171.00	429,312,171.00	82,342,513.37	1,294,304,321.07	301.5%	- 864,992,150.07
12010326	Capital Gains Tax	713,951,876.00	713,951,876.00	146,269,450.00	365,175,202.73	51.1%	348,776,673.27
12010328	Consumption Tax	12,006,052.00	12,006,052.00	25,202,297.62	77,450,993.71	645.1%	- 65,444,941.71
12010329	Infrastructural Development Levy - Transport (Containers)	3,000,000.00	3,000,000.00	109,000.00	653,000.00	21.8%	2,347,000.00
12010330	Infrastructural Development Levy - Transport (Oil/Gas Facilities)	1,000,000.00	1,000,000.00	4,000.00	118,000.00	11.8%	882,000.00
12010331	Infrastructural Development Levy - Transport (Private Hospitals)	10,000,000.00	10,000,000.00	-	100,400.00	1.0%	9,899,600.00
12010332	Infrastructural Development Levy - Transport (Quarrying/Mining Industries)	5,000,000.00	5,000,000.00	4,287,120.00	6,137,020.00	122.7%	- 1,137,020.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>16,455,329,411.00</b>	<b>16,455,329,411.00</b>	<b>2,588,579,866.46</b>	<b>8,933,365,753.13</b>	<b>54.3%</b>	<b>7,521,963,657.87</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>921,141,756.00</b>	<b>921,141,756.00</b>	<b>33,771,300.00</b>	<b>103,048,023.29</b>	<b>11.2%</b>	<b>818,093,732.71</b>
12020116	CATTLE DEALER LICENSES	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020118	PET (DOG) LICENSES	20,400.00	20,400.00	-	-	0.0%	20,400.00
12020127	BOREHOLE DRILLING LICENSES	3,750,000.00	3,750,000.00	29,000.00	43,500.00	1.2%	3,706,500.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	2,580,000.00	2,580,000.00	300,000.00	3,235,627.29	125.4%	- 655,627.29
12020131	MOTOR VEHICLE LICENSES	455,849,428.00	455,849,428.00	-	41,795,096.00	9.2%	414,054,332.00
12020132	DRIVERS' LICENSES	181,176,847.00	181,176,847.00	10,769,200.00	10,769,200.00	5.9%	170,407,647.00
12020142	Pool Proprietor Licenses	2,000,000.00	2,000,000.00	1,500,000.00	1,511,000.00	75.6%	489,000.00
12020143	Gaming Licenses (Current)	46,000,000.00	46,000,000.00	15,526,000.00	24,350,000.00	52.9%	21,650,000.00
12020144	Gaming Licenses (Arrears)	5,000,000.00	5,000,000.00	-	2,516,000.00	50.3%	2,484,000.00
12020146	Pools Agents Licenses (Arrears)	2,000,000.00	2,000,000.00	-	157,000.00	7.9%	1,843,000.00
12020150	Pools Agents Licenses (Current)	7,200,000.00	7,200,000.00	341,000.00	491,000.00	6.8%	6,709,000.00
12020151	Pools Proprietor Licenses Sports bet/Lotto Agent	18,700,000.00	18,700,000.00	-	11,000,000.00	58.8%	7,700,000.00
12020153	Renewal of fisher Licenses	220,000.00	220,000.00	-	-	0.0%	220,000.00
12020154	Renewal of Mass Transit Operators Licenses	2,000,000.00	2,000,000.00	1,800,000.00	2,701,500.00	135.1%	- 701,500.00
12020156	Rider's Permit	40,000,000.00	40,000,000.00	1,000,050.00	1,300,050.00	3.3%	38,699,950.00
12020160	Trade Permit License	40,000,000.00	40,000,000.00	-	300,000.00	0.8%	39,700,000.00
12020163	Veterinary License	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020180	Drilling Permit	1,060,000.00	1,060,000.00	-	-	0.0%	1,060,000.00
12020182	Excavation Permit	5,120,000.00	5,120,000.00	-	-	0.0%	5,120,000.00
12020183	Forestry Licences Roller Saws Saw Mills Hammer Licence	250,000.00	250,000.00	-	115,000.00	46.0%	135,000.00
12020185	Permit for Oil Service Company	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020191	Licensing of Produce Store Keepers	150,000.00	150,000.00	26,000.00	283,000.00	188.7%	- 133,000.00
12020192	Mass Transit Operators Licenses	12,805,000.00	12,805,000.00	780,050.00	780,050.00	6.1%	12,024,950.00
12020193	Motor Dealers Licence	360,081.00	360,081.00	-	-	0.0%	360,081.00
12020194	Permit to Food Vendor/Pure Water Manufacturer	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020196	Private Loading Bay Operation Permit	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
12020197	Annual Route Permit/Commercial Vehicle Lincense	20,000,000.00	20,000,000.00	1,700,000.00	1,700,000.00	8.5%	18,300,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>13,162,659,170.20</b>	<b>13,162,659,170.20</b>	<b>946,177,306.76</b>	<b>6,283,696,747.30</b>	<b>47.7%</b>	<b>6,878,962,422.90</b>
12020401	COURT FEES	998,813,800.00	998,813,800.00	44,128,102.49	334,796,879.35	33.5%	664,016,920.65
12020411	Civil Service Examination Fees	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00
12020412	RESEARCH TESTING FEES	80,000.00	80,000.00	-	-	0.0%	80,000.00
12020414	Examination Fees for Appointment	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020415	TRADE TESTING FEES	5,616,183.00	5,616,183.00	-	-	0.0%	5,616,183.00
12020416	Application Fees for Transfer of Services	585,606.00	585,606.00	225,000.00	225,000.00	38.4%	360,606.00
12020417	CONTRACTOR REGISTRATION FEES	44,582,135.00	44,582,135.00	31,756,909.00	42,242,509.00	94.8%	2,339,626.00
12020418	INDUSTRIAL AND MANUFACTURING SANITATION FEES	34,284,000.00	34,284,000.00	100,000.00	2,831,000.00	8.3%	31,453,000.00
12020421	Issuance of Certificate Fees	3,510,000.00	3,510,000.00	-	2,853,000.00	81.3%	657,000.00
12020422	Administrative Fees	264,300,723.00	264,300,723.00	5,239,587.03	719,754,736.72	272.3%	- 455,454,013.72
12020423	Proof of Ownership Fees	439,997,984.00	439,997,984.00	2,541,026.88	403,840,668.48	91.8%	36,157,315.52
12020424	ACCREDITATION FEES	186,940,000.00	186,940,000.00	1,018,600.00	41,482,750.00	22.2%	145,457,250.00
12020425	TENEMENT SANITATION FEES	108,952,920.00	108,952,920.00	236,800.00	1,057,000.00	1.0%	107,895,920.00
12020426	COURT SUMMONS FEES	1,500,000.00	1,500,000.00	370,000.00	805,000.00	53.7%	695,000.00
12020427	TENDER FEES	165,680,867.00	165,680,867.00	16,597,631.95	1,131,771,393.32	683.1%	- 966,090,526.32
12020428	FIRE SAFETY CERTIFICATE FEES	80,219,700.00	80,219,700.00	9,238,402.00	18,522,402.00	23.1%	61,697,298.00

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12020430	PROFESSIONAL REGISTRATION FEES	65,682,100.00	65,682,100.00	380,000.00	23,915,154.74	36.4%	41,766,945.26
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	13,974,710.00	13,974,710.00	1,448,000.00	7,200,850.00	51.5%	6,773,860.00
12020433	Land use Charges (Arrears)	413,205,761.00	413,205,761.00	14,497,168.00	108,111,603.00	26.2%	305,094,158.00
12020437	DEEDS REGISTRATION FEES	23,550,000.00	23,550,000.00	15,785,797.50	58,768,397.50	249.5%	35,218,397.50
12020438	SURVEY/ PLANNING/ BUILDING FEES	46,157,460.00	46,157,460.00	56,182,540.00	138,357,248.65	299.8%	92,199,788.65
12020439	Bakery Houses Fees	19,362,400.00	19,362,400.00	-	60,000.00	0.3%	19,302,400.00
12020440	MEDICAL CONSULTANCY FEES	66,130,000.00	66,130,000.00	-	9,390,292.68	14.2%	56,739,707.32
12020441	LABORATORY FEES	186,302,100.00	186,302,100.00	2,848,050.00	47,672,734.36	25.6%	138,629,365.64
12020442	ASSOCIATION FEES	114,049,200.00	114,049,200.00	130,000.00	640,798,016.00	561.9%	526,748,816.00
12020443	BIRTH & DEATH REGISTRATION FEES	9,016,000.00	9,016,000.00	-	595,750.00	6.6%	8,420,250.00
12020444	SANITATION FEES	262,788,000.00	262,788,000.00	6,170,900.00	8,188,200.00	3.1%	254,599,800.00
12020445	CHANGE OF OWNERSHIP FEES	102,718,644.00	102,718,644.00	6,735,901.88	38,549,817.01	37.5%	64,168,826.99
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	230,000.00	230,000.00	-	-	0.0%	230,000.00
12020447	LAND CHARGE (CURRENT)	375,822,621.00	375,822,621.00	18,825,039.04	196,248,410.53	52.2%	179,574,210.47
12020449	BUSINESS/TRADE OPERATING FEES	460,222,425.20	460,222,425.20	11,221,958.00	92,052,230.00	20.0%	368,170,195.20
12020450	INSPECTION FEES	451,238,872.00	451,238,872.00	14,130,880.00	87,220,828.00	19.3%	364,018,044.00
12020451	TIMBER & FOREST FEES	1,399,125.00	1,399,125.00	211,000.00	890,000.00	63.6%	509,125.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,132,927,942.00	3,132,927,942.00	228,600.00	707,122,234.82	22.6%	2,425,805,707.18
12020453	APPLICATIONS FEES	276,752,091.00	276,752,091.00	69,306,952.50	257,246,546.00	93.0%	19,505,545.00
12020454	PARKING FEES	267,194,100.00	267,194,100.00	38,000.00	9,471,600.00	3.5%	257,722,500.00
12020455	Registration of Motor Vehicles Fees	132,504,200.00	132,504,200.00	24,000.00	32,200.00	0.0%	132,472,000.00
12020456	Road Traffic Exam Fees	712,041,537.00	712,041,537.00	1,000.00	1,000.00	0.0%	712,040,537.00
12020457	Motor Vehicle New Number Plates	347,485,584.00	347,485,584.00	12,707,587.00	12,707,587.00	3.7%	334,777,997.00
12020458	Fees for Installation of Signals	4,500,000.00	4,500,000.00	-	35,000.00	0.8%	4,465,000.00
12020459	Advert Fees from Bus Shelter	1,125,000.00	1,125,000.00	240,000.00	1,994,800.00	177.3%	869,800.00
12020460	Advert Fees from Lamp Post	2,100,000.00	2,100,000.00	-	-	0.0%	2,100,000.00
12020463	House Numbering Fees	30,600,000.00	30,600,000.00	1,488,550.00	10,978,946.00	35.9%	19,621,054.00
12020464	Fees for Registration of Non Formal Learning Center	1,210,000.00	1,210,000.00	-	-	0.0%	1,210,000.00
12020465	Renewal of Non Formal Learning Center	6,468,600.00	6,468,600.00	-	-	0.0%	6,468,600.00
12020466	Outdoor Advert Fees	7,560,000.00	7,560,000.00	210,000.00	35,357,019.00	467.7%	27,797,019.00
12020468	Emblem Fees	96,446,100.00	96,446,100.00	20,170,874.66	28,887,004.66	30.0%	67,559,095.34
12020469	Registration of Estate Developer	20,000,000.00	20,000,000.00	995,500.80	9,233,670.80	46.2%	10,766,329.20
12020470	Survey Fee	183,250,000.00	183,250,000.00	19,048,250.00	34,536,391.50	18.8%	148,713,608.50
12020471	Hospital Establishment Sanitation Fees	24,689,100.00	24,689,100.00	41,100.00	603,500.00	2.4%	24,085,600.00
12020472	Commercial Establishment Sanitation Fees	207,860,000.00	207,860,000.00	60,942,177.00	65,002,677.00	31.3%	142,857,323.00
12020473	Registration of Vocational Centre	16,026,000.00	16,026,000.00	-	200,000.00	1.2%	15,826,000.00
12020474	Renewal of Registration Fee of Vocation Center	13,583,000.00	13,583,000.00	1,289,550.00	6,277,232.90	46.2%	7,305,767.10
12020475	Registration of Private School	314,342,726.00	314,342,726.00	5,979,600.00	12,088,860.00	3.8%	302,253,866.00
12020476	Renewal of Registration of Private School	51,411,311.00	51,411,311.00	4,263,000.00	57,054,700.00	111.0%	5,643,389.00
12020477	Application Form Fees from Private School	306,212,000.00	306,212,000.00	545,200.00	1,204,000.00	0.4%	305,008,000.00
12020478	Common Entrance Fees	62,425,000.00	62,425,000.00	1,616,500.00	5,339,100.00	8.6%	57,085,900.00
12020479	Inspection of Food Handling Environmental Fees	2,272,920.00	2,272,920.00	150,000.00	2,300,000.00	101.2%	27,080.00
12020481	Pest and Vector Control/Fumigation Fees	753,790.00	753,790.00	-	891,000.00	118.2%	137,210.00
12020483	Registration of Youth Clubs and Organisations	6,140,000.00	6,140,000.00	1,759,500.00	9,687,900.00	157.8%	3,547,900.00
12020484	Renewal of Youth Clubs and Organisations	2,845,000.00	2,845,000.00	25,500.00	1,943,900.00	68.3%	901,100.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Works	5,784,145.00	5,784,145.00	595,000.00	1,863,900.00	32.2%	3,920,245.00
12020486	Professional and Business Fees	7,140,000.00	7,140,000.00	188,850.00	4,351,295.00	60.9%	2,788,705.00
12020487	Hospital and Maternity Fees	36,051,798.00	36,051,798.00	836,500.00	9,715,500.00	26.9%	26,336,298.00
12020488	Renewal Registration Fees of Hospital	-	-	-	1,280,000.00	-	1,280,000.00
12020492	Examination Fees	468,440,000.00	468,440,000.00	334,470,431.00	348,355,705.00	74.4%	120,084,295.00
12020494	Pre-qualification/Processing Fees	34,481,498.00	34,481,498.00	-	-	0.0%	34,481,498.00
12020495	Certificate of Recognition Fees	1,774,016.00	1,774,016.00	163,000.00	1,187,000.00	66.9%	587,016.00
12020496	Hospitality	99,132,479.00	99,132,479.00	306,200.00	5,267,200.00	5.3%	93,865,279.00
12020497	Medical Ward / Card Fees	806,668,126.00	806,668,126.00	9,093,100.00	217,969,137.46	27.0%	588,698,988.54
12020498	Right of Way Permit Fees/Cutting of Road	25,322,665.00	25,322,665.00	133,000.03	7,140,000.03	28.2%	18,182,664.97
12020499	Other Fees	496,525,106.00	496,525,106.00	139,300,490.00	258,168,268.79	52.0%	238,356,837.21

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<b>120205</b>	<b>FINES - GENERAL</b>	<b>469,931,445.00</b>	<b>469,931,445.00</b>	<b>22,901,151.79</b>	<b>76,665,375.92</b>	<b>16.3%</b>	<b>393,266,069.08</b>
12020502	Court Fines	30,600,100.00	30,600,100.00	2,879,820.00	14,181,830.00	46.3%	16,418,270.00
12020511	Comm Tricycle Motor Cycle & Buses Operating Without Id Badge	5,000,000.00	5,000,000.00	35,000.00	35,100.00	0.7%	4,964,900.00
12020513	Contravention Fines	7,089,800.00	7,089,800.00	4,951,400.00	10,943,200.00	154.4%	3,853,400.00
12020515	Demurrage - For Impounded Cars/Buses /Motor/Tricycles	150,000.00	150,000.00	-	8,000.00	5.3%	142,000.00
12020516	Disobeying Traffic control Personnel or Traffic Signs by Bus	5,000,000.00	5,000,000.00	390,500.00	390,500.00	7.8%	4,609,500.00
12020517	Driving Motorcycle/Tricycle with non functional Lamps	1,000,000.00	1,000,000.00	3,000.00	3,000.00	0.3%	997,000.00
12020518	Excavation Offences Fines	661,710.00	661,710.00	20,000.00	880,000.00	133.0%	218,290.00
12020520	Fine for Failure to Deduct Taxes	3,000,000.00	3,000,000.00	-	990,247.33	33.0%	2,009,752.67
12020521	Fines for Illegal Cutting of Road	304,175.00	304,175.00	53,000.00	383,000.00	125.9%	78,825.00
12020527	Fines for Late Remittance of PAYE Deductions	100,000,000.00	100,000,000.00	3,114,501.14	27,109,855.83	27.1%	72,890,144.17
12020528	Fines for Late Remittance of WHT Deductions	4,000,000.00	4,000,000.00	403,402.65	1,191,072.11	29.8%	2,808,927.89
12020530	Fines on Overused Books	20,000.00	20,000.00	-	239,250.00	1196.3%	219,250.00
12020531	Forest Offences Penalties	330,330.00	330,330.00	-	149,000.00	45.1%	181,330.00
12020534	Illegal Evacuation	109,725.00	109,725.00	-	110,000.00	100.3%	275.00
12020538	Non Display of MOT Number on Comm Vehicles	2,500,000.00	2,500,000.00	1,950,000.00	1,950,000.00	78.0%	550,000.00
12020539	Non Painting of Comm Vehicles Operating in State Approved Co	3,000,000.00	3,000,000.00	3,000.00	3,000.00	0.1%	2,997,000.00
12020541	Penalties (General)	54,225,000.00	54,225,000.00	-	2,730,022.65	5.0%	51,494,977.35
12020542	Penalty Fees for Drilling Borehole without permit	4,100,000.00	4,100,000.00	-	50,000.00	1.2%	4,050,000.00
12020543	Penalty for Damage on Street Lights	1,700,000.00	1,700,000.00	410,000.00	410,000.00	24.1%	1,290,000.00
12020544	Penalty for Defaulters	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020545	Penalty for Illegal Evacuation on Right of Way	7,100,000.00	7,100,000.00	-	-	0.0%	7,100,000.00
12020546	Penalty for late payment of Development fees	1,000,000.00	1,000,000.00	-	26,520.00	2.7%	973,480.00
12020547	Penalty on Late Payment of Rent	1,500,000.00	1,500,000.00	8,318.00	8,318.00	0.6%	1,491,682.00
12020549	Penalty on Stamp Duties	200,000,000.00	200,000,000.00	3,036,900.00	3,835,200.00	1.9%	196,164,800.00
12020550	Petroleum Products Offences Fines	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020551	Riding motorcycle on Restricted Area/Helmet for rider & Pas	100,000.00	100,000.00	10,000.00	10,000.00	10.0%	90,000.00
12020552	Sanitation Court Fines	220,605.00	220,605.00	-	733,400.00	332.4%	512,795.00
12020553	Sanitation Offences	25,720,000.00	25,720,000.00	2,071,610.00	3,624,710.00	14.1%	22,095,290.00
12020556	Violation of Traffic and Driving Rules	5,500,000.00	5,500,000.00	3,560,700.00	6,670,150.00	121.3%	1,170,150.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>673,393,042.00</b>	<b>673,393,042.00</b>	<b>14,417,829.21</b>	<b>50,516,850.85</b>	<b>7.5%</b>	<b>622,876,191.15</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	31,500,000.00	31,500,000.00	-	-	0.0%	31,500,000.00
12020602	SALES OF PALM OIL SEEDLINGS	250,000.00	250,000.00	112,000.00	412,000.00	164.8%	162,000.00
12020603	SALES OF ID CARDS	300,000.00	300,000.00	15,000.00	282,500.00	94.2%	17,500.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,062,300.00	1,062,300.00	-	-	0.0%	1,062,300.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	3,600,000.00	3,600,000.00	-	-	0.0%	3,600,000.00
12020616	Sales of Map	1,717,152.00	1,717,152.00	-	-	0.0%	1,717,152.00
12020621	Water Rate Metered	5,310,000.00	5,310,000.00	-	2,400.00	0.0%	5,307,600.00
12020623	Promotion/Conversion Exercise Forms	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
12020624	Sale of Admission Forms	17,100,000.00	17,100,000.00	-	664,250.00	3.9%	16,435,750.00
12020626	Sale of Agric Chemicals/Product	30,000.00	30,000.00	-	-	0.0%	30,000.00
12020628	Sale of Agro SIV Culture	55,440.00	55,440.00	-	2,000.00	3.6%	53,440.00
12020630	Sale of Application Forms	3,000,000.00	3,000,000.00	-	118,800.00	4.0%	2,881,200.00
12020631	Sale of Application Forms for Casino Licences	50,000.00	50,000.00	30,000.00	35,000.00	70.0%	15,000.00
12020635	Sale of Broilers	2,200,000.00	2,200,000.00	-	100.00	0.0%	2,199,900.00
12020636	Sale of Building Plans	150,000.00	150,000.00	30,000.00	739,000.00	492.7%	589,000.00
12020637	Sale of Casava Cuttings/Root	4,440,000.00	4,440,000.00	5,000.00	5,000.00	0.1%	4,435,000.00
12020638	Sale of Public/Civil Service Manuals and Rules	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
12020639	Sale of Cocoa Seeds	120,000.00	120,000.00	-	-	0.0%	120,000.00
12020641	Sale of Consultants Application Forms	259,670.00	259,670.00	-	-	0.0%	259,670.00
12020644	Sale of Drugs	76,700,000.00	76,700,000.00	5,978,835.57	17,624,445.57	23.0%	59,075,554.43



Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
12020646	Sale of Forest Produce	581,070.00	581,070.00	-	726,200.00	125.0%	- 145,130.00
12020648	Sale of Forms	200,000.00	200,000.00	-	50,000.00	25.0%	150,000.00
12020649	Sale of Hackney & State Carriage Badges	82,000,000.00	82,000,000.00	-	-	0.0%	82,000,000.00
12020658	Sale of Layers	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020659	Sale of LGSC Bulletin	520,620.00	520,620.00	-	-	0.0%	520,620.00
12020660	Sale of LGSC Gazette	162,344.00	162,344.00	-	-	0.0%	162,344.00
12020662	Sale of Livestock Products and Poultry	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
12020666	Sale of New Number Plate Registration Forms	500,600.00	500,600.00	-	-	0.0%	500,600.00
12020672	Sale of Palm Bunch	4,000,000.00	4,000,000.00	-	5,450,000.00	136.3%	- 1,450,000.00
12020675	Sale of Planting Materials (Food Crop)	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020676	Sale of Planting Materials (Tree Crop)	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020678	Sale of Pro-League Slots	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020680	Sale of Publications	4,235,512.00	4,235,512.00	5,475,592.64	17,063,943.28	402.9%	- 12,828,431.28
12020681	Sale of Registration forms	34,065,460.00	34,065,460.00	-	733,440.00	2.2%	33,332,020.00
12020685	Sales of Service Documents	16,200,000.00	16,200,000.00	-	-	0.0%	16,200,000.00
12020687	Sales of Diaries and Calendar	7,475,000.00	7,475,000.00	-	-	0.0%	7,475,000.00
12020690	Sales of Sticker/Consolidated Emblems	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12020692	Sales of Student Handbook	66,237,274.00	66,237,274.00	-	1,798,521.00	2.7%	64,438,753.00
12020693	Sales of Student Log Book	3,000,000.00	3,000,000.00	-	84,600.00	2.8%	2,915,400.00
12020694	Sales of Table Fish	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020695	Sales of Table Water	3,600,000.00	3,600,000.00	-	-	0.0%	3,600,000.00
12020696	Sales of Unserviceable Assets	500,600.00	500,600.00	46,081.00	46,081.00	9.2%	454,519.00
12020697	Sales of Unserviceable Items	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
12020699	Other Sales	90,910,000.00	90,910,000.00	2,725,320.00	4,678,570.00	5.1%	86,231,430.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>874,140,349.80</b>	<b>874,140,349.80</b>	<b>93,455,477.90</b>	<b>901,551,605.97</b>	<b>103.1%</b>	<b>- 27,411,256.17</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	8,000,000.00	8,000,000.00	-	440,850.00	5.5%	7,559,150.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,900,000.00	1,900,000.00	-	-	0.0%	1,900,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	9,234,130.00	9,234,130.00	-	16,000.00	0.2%	9,218,130.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
12020712	Earnings from 1st Party Advert/3rd Party Advert & others	125,000,000.00	125,000,000.00	49,689,428.00	73,799,640.00	59.0%	51,200,360.00
12020713	Earnings from 3% Security Fund Earnings from Contracts	2,575,000.00	2,575,000.00	41,969.60	486,934,764.02	18910.1%	- 484,359,764.02
12020716	EARNINGS from Corporate Payment	53,813,198.00	53,813,198.00	155,940.00	5,747,190.00	10.7%	48,066,008.00
12020719	Earning from Abia line Network	5,106,120.00	5,106,120.00	146,000.00	13,160,488.39	257.7%	- 8,054,368.39
12020720	Earning from Abia Rubber	2,100,000.00	2,100,000.00	-	-	0.0%	2,100,000.00
12020722	Earning from Abia State Transport Corp Buses	21,400,000.00	21,400,000.00	40,000.00	13,533,290.00	63.2%	7,866,710.00
12020724	Earning from Akwa Ibom Transport Corporation	15,770,612.00	15,770,612.00	85,000.00	30,253,170.48	191.8%	- 14,482,558.48
12020726	Earning from Bindery & Bookshop	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020728	Earning from Sporting Tournaments	451,000.00	451,000.00	-	-	0.0%	451,000.00
12020730	Earning from Cultural Festival/Exhibitions	525,750.00	525,750.00	-	-	0.0%	525,750.00
12020731	Earning from cultural Dance Group	1,125,145.00	1,125,145.00	30,820.00	30,820.00	2.7%	1,094,325.00
12020733	Earning from Hire of plant of Equipment	840,000.00	840,000.00	-	-	0.0%	840,000.00
12020734	Earning from ICT Services to MDAs	1,500,000.00	1,500,000.00	400,000.00	400,000.00	26.7%	1,100,000.00
12020738	Earning from Photocopy Services	600,000.00	600,000.00	-	117,620.00	19.6%	482,380.00
12020740	Earning from Premium on Lands	3,000,000.00	3,000,000.00	157,500.00	814,500.00	27.2%	2,185,500.00
12020741	Earning From Rental Services	150,000.00	150,000.00	-	50,000.00	33.3%	100,000.00
12020743	Earning from SARDI poultry Project	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020747	Earnings form Sponsorship - NBL and Branding	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020754	Earnings from BCA Training School	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020756	Earnings from Business Unit	20,068,600.00	20,068,600.00	32,080,263.30	32,085,263.30	159.9%	- 12,016,663.30
12020763	Earnings from Commercials	105,211,300.00	105,211,300.00	166,890.00	166,890.00	0.2%	105,044,410.00

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
12020766	Earnings from Disinfection/Fumigation Services	139,516.80	139,516.80	-	-	0.0%	139,516.80
12020767	Earnings from Drug Revolving Fund	2,000,000.00	2,000,000.00	-	4,214,650.00	210.7%	2,214,650.00
12020768	Earnings from Entrepreneurship Services	3,500,000.00	3,500,000.00	-	2,338,724.78	66.8%	1,161,275.22
12020772	Earnings From Hall Hire	1,500,000.00	1,500,000.00	-	8,926,398.00	595.1%	7,426,398.00
12020773	Earnings from Hire of Ambluance	3,506,000.00	3,506,000.00	-	57,010.00	1.6%	3,448,990.00
12020781	Earnings from Hiring of Stadium	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020782	Earnings from Hospitality and Tourism	1,500,000.00	1,500,000.00	-	131,850.00	8.8%	1,368,150.00
12020783	Earnings from Industrial Market Umuahia	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
12020784	Earnings from Information on Loss Documents (ILD)/ Roof Rack	150,000.00	150,000.00	-	35,300.00	23.5%	114,700.00
12020785	Earnings from International Conference Center	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020788	Earnings from Internet Café/ICT	4,040,000.00	4,040,000.00	-	1,120,125.00	27.7%	2,919,875.00
12020789	Earnings from Leasing of Agbozu Cocoa Estate	5,099,700.00	5,099,700.00	-	-	0.0%	5,099,700.00
12020794	Earnings from NGO's Directory	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020796	Earnings from Other Markets Ariaria International Market etc	218,486,978.00	218,486,978.00	-	-	0.0%	218,486,978.00
12020797	Earnings from Park	71,200,000.00	71,200,000.00	-	-	0.0%	71,200,000.00
12020798	Earnings from Professional Football League	16,034,800.00	16,034,800.00	-	214,000,000.00	1334.6%	197,965,200.00
12020799	Other Earnings	54,902,500.00	54,902,500.00	10,461,667.00	13,177,062.00	24.0%	41,725,438.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>263,223,700.00</b>	<b>263,223,700.00</b>	<b>4,429,650.00</b>	<b>44,459,999.00</b>	<b>16.9%</b>	<b>218,763,701.00</b>
12020808	Abia Plaza Abuja	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020811	Current (Ground Rent)	100,000,000.00	100,000,000.00	4,429,650.00	41,479,566.00	41.5%	58,520,434.00
12020812	Rent from Infrastructure	52,000,000.00	52,000,000.00	-	1,739,946.00	3.3%	50,260,054.00
12020813	Lease/Rentage	5,760,000.00	5,760,000.00	-	-	0.0%	5,760,000.00
12020814	Penalties (Ground Rent)	5,000,000.00	5,000,000.00	-	940,487.00	18.8%	4,059,513.00
12020819	Rent on Junior Staff Quarters	51,900.00	51,900.00	-	-	0.0%	51,900.00
12020823	Rent on Senior Staff Quarters	411,800.00	411,800.00	-	300,000.00	72.9%	111,800.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>10,030,000.00</b>	<b>10,030,000.00</b>	<b>1,223,550.00</b>	<b>1,223,550.00</b>	<b>12.2%</b>	<b>8,806,450.00</b>
12020901	RENT ON GOVT. LAND	5,000,000.00	5,000,000.00	1,223,550.00	1,223,550.00	24.5%	3,776,450.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	5,030,000.00	5,030,000.00	-	-	0.0%	5,030,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>80,254,148.00</b>	<b>80,254,148.00</b>	<b>1,472,203,600.80</b>	<b>1,472,203,600.80</b>	<b>1834.4%</b>	<b>- 1,391,949,452.80</b>
12021101	Dividend Recovered from Government Investments	80,254,148.00	80,254,148.00	12,793,879.59	12,793,879.59	15.9%	67,460,268.41
12021103	OTHER INVESTMENT INCOME	-	-	1,459,409,721.21	1,459,409,721.21	-	- 1,459,409,721.21
<b>120212</b>	<b>INTEREST EARNED</b>	<b>555,800.00</b>	<b>555,800.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>555,800.00</b>
12021210	BANK INTEREST	555,800.00	555,800.00	-	-	0.0%	555,800.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>16,491,351,701.00</b>	<b>16,491,351,701.00</b>	<b>3,348,142,009.70</b>	<b>18,934,724,166.19</b>	<b>114.8%</b>	<b>- 2,443,372,465.19</b>
<b>1301</b>	<b>AID</b>	<b>4,692,985,600.00</b>	<b>4,692,985,600.00</b>	<b>28,682,319.70</b>	<b>1,825,043,718.37</b>	<b>38.9%</b>	<b>2,867,941,881.63</b>
<b>130101</b>	<b>DOMESTIC AID</b>	<b>4,305,000,000.00</b>	<b>4,305,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,305,000,000.00</b>
13010102	CAPITAL DOMESTIC AID	4,305,000,000.00	4,305,000,000.00	-	-	0.0%	4,305,000,000.00
<b>130102</b>	<b>FOREIGN AID</b>	<b>387,985,600.00</b>	<b>387,985,600.00</b>	<b>28,682,319.70</b>	<b>1,825,043,718.37</b>	<b>470.4%</b>	<b>- 1,437,058,118.37</b>
13010201	CURRENT FOREIGN AID	75,338,500.00	75,338,500.00	-	-	0.0%	75,338,500.00
13010202	CAPITAL FOREIGN AID	312,647,100.00	312,647,100.00	28,682,319.70	1,825,043,718.37	583.7%	- 1,512,396,618.37
<b>1302</b>	<b>GRANTS</b>	<b>11,798,366,101.00</b>	<b>11,798,366,101.00</b>	<b>3,319,459,690.00</b>	<b>17,109,680,447.82</b>	<b>145.0%</b>	<b>- 5,311,314,346.82</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>10,511,384,201.00</b>	<b>10,511,384,201.00</b>	<b>3,319,459,690.00</b>	<b>17,079,847,835.87</b>	<b>162.5%</b>	<b>- 6,568,463,634.87</b>
13020102	CAPITAL GRANTS FROM FGN	10,027,908,736.00	10,027,908,736.00	3,319,459,690.00	17,079,847,835.87	170.3%	- 7,051,939,099.87
13020105	CURRENT GRANTS FROM OTHER SOURCES	483,475,465.00	483,475,465.00	-	-	0.0%	483,475,465.00
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>1,286,981,900.00</b>	<b>1,286,981,900.00</b>	<b>-</b>	<b>29,832,611.95</b>	<b>2.3%</b>	<b>1,257,149,288.05</b>
13020202	CAPITAL FOREIGN GRANTS	1,286,981,900.00	1,286,981,900.00	-	29,832,611.95	2.3%	1,257,149,288.05
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>319,136,417,950.00</b>	<b>319,136,417,950.00</b>	<b>530,542,401.52</b>	<b>3,901,883,037.30</b>	<b>1.2%</b>	<b>315,234,534,912.70</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>319,136,417,950.00</b>	<b>319,136,417,950.00</b>	<b>530,542,401.52</b>	<b>3,901,883,037.30</b>	<b>1.2%</b>	<b>315,234,534,912.70</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>136,752,417,950.00</b>	<b>136,752,417,950.00</b>	<b>470,285,000.00</b>	<b>1,058,285,000.00</b>	<b>0.8%</b>	<b>135,694,132,950.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	84,986,417,950.00	84,986,417,950.00	-	-	0.0%	84,986,417,950.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	1,766,000,000.00	1,766,000,000.00	470,285,000.00	1,058,285,000.00	59.9%	707,715,000.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	50,000,000,000.00	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>182,384,000,000.00</b>	<b>182,384,000,000.00</b>	<b>60,257,401.52</b>	<b>2,843,598,037.30</b>	<b>1.6%</b>	<b>179,540,401,962.70</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	170,384,000,000.00	170,384,000,000.00	60,257,401.52	2,843,598,037.30	1.7%	167,540,401,962.70
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	12,000,000,000.00	12,000,000,000.00	-	-	0.0%	12,000,000,000.00

## 2.D Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Abia State Government Budget Performance Report 2024 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>63,037,755,619.53</b>	<b>171,815,050,728.19</b>	<b>30.3%</b>	<b>395,425,045,243.81</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>72,114,317,759.13</b>	<b>56,939,431,136.13</b>	<b>5,617,427,704.44</b>	<b>19,678,979,634.52</b>	<b>34.6%</b>	<b>37,260,451,501.61</b>
<b>011100000000</b>	<b>Government House</b>	<b>26,319,740,878.36</b>	<b>18,791,706,825.36</b>	<b>504,452,129.97</b>	<b>5,913,571,438.29</b>	<b>31.5%</b>	<b>12,878,135,387.07</b>
011100100100	Office of the Governor - Government House	19,161,100,572.89	11,755,772,419.89	400,594,556.99	4,703,618,408.83	40.0%	7,052,154,011.06
011100100200	Office of the Deputy Governor - Government House	1,583,911,261.00	1,936,911,261.00	59,565,165.98	396,132,443.42	20.5%	1,540,778,817.58
011100800100	Abia State Emergency Management Agency	144,905,000.00	193,147,000.00	-	6,230,000.00	3.2%	186,917,000.00
011101000100	Bureau of Public Procurement(Due Process)	256,266,696.00	151,266,696.00	17,067,000.00	30,364,300.00	20.1%	120,902,396.00
011103300100	Abia State Agency For the Control of HIV/AIDS	119,992,563.63	119,992,563.63	17,860,407.00	25,047,476.00	20.9%	94,945,087.63
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	302,435,800.00	187,435,800.00	3,065,000.00	31,624,220.00	16.9%	155,811,580.00
011104000100	Abia State Diaspora Commission	205,575,000.00	65,575,000.00	-	-	0.0%	65,575,000.00
011110100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	4,103,909,512.00	4,103,909,512.00	-	685,693,798.07	16.7%	3,418,215,713.93
011110200100	Abia State Marketing & Quality Management Agency	212,754,400.00	30,754,400.00	-	-	0.0%	30,754,400.00
011110400100	Abia State Signage & Advertisement Agency (ABSAA)	187,610,072.84	205,662,172.84	6,100,000.00	33,760,791.97	16.4%	171,901,380.87
011110100500	Public Private Partnership & Investment Promotions Office	41,280,000.00	41,280,000.00	200,000.00	1,100,000.00	2.7%	40,180,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>7,734,848,443.92</b>	<b>3,995,848,443.92</b>	<b>117,166,199.33</b>	<b>606,419,273.51</b>	<b>15.2%</b>	<b>3,389,429,170.41</b>
016101300100	Office of the Secretary to the State Government	6,677,109,057.83	2,977,109,057.83	53,334,855.35	505,716,120.91	17.0%	2,471,392,936.92
016101400100	Bureau of Political Affairs	249,897,553.61	299,897,553.61	42,638,583.98	50,049,311.94	16.7%	249,848,241.67
016101600100	Bureau of Economic Affairs	188,546,618.14	99,546,618.14	10,624,794.00	24,087,787.00	24.2%	75,458,831.14
016101700100	Executive Council/Secretariat	37,410,364.51	37,410,364.51	2,452,620.00	6,457,860.00	17.3%	30,952,504.51
016101800100	Bureau of Special Services	121,134,471.00	121,134,471.00	7,535,034.00	18,941,160.00	15.6%	102,193,311.00
016102100100	Abia State Liaison Office, Lagos	155,899,229.16	155,899,229.16	104,906.00	104,906.00	0.1%	155,794,323.16
016102100200	Abia State Liaison Office, Abuja	122,851,149.67	122,851,149.67	75,406.00	662,127.66	0.5%	122,189,022.01
016103700100	Christian Pilgrims Welfare Board	140,000,000.00	140,000,000.00	400,000.00	400,000.00	0.3%	139,600,000.00
016103800100	Muslim Pilgrims Welfare Board	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00
<b>011200000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>6,433,667,063.00</b>	<b>8,269,361,363.00</b>	<b>2,230,426,682.20</b>	<b>3,270,624,778.59</b>	<b>39.6%</b>	<b>4,998,736,584.41</b>
011200300100	Abia State House of Assembly (The Legislature)	5,826,667,063.00	7,832,361,363.00	2,230,426,682.20	3,270,624,778.59	41.8%	4,561,736,584.41
011200400100	Abia State House of Assembly Service Commission	607,000,000.00	437,000,000.00	-	-	0.0%	437,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>	<b>13,556,840,918.10</b>	<b>4,347,365,954.10</b>	<b>350,626,926.02</b>	<b>793,813,649.91</b>	<b>18.3%</b>	<b>3,553,552,304.19</b>
012300100100	Ministry of Information and Culture	10,880,464,535.00	1,952,709,318.00	144,879,726.61	319,659,058.81	16.4%	1,633,050,259.19
012300300100	Broadcasting Corporation of Abia State	1,360,471,754.30	1,360,471,754.30	120,344,617.99	285,819,859.02	21.0%	1,074,651,895.28
012300500100	Abia State Orientation Agency	288,287,614.80	220,456,508.80	36,342,737.00	59,078,737.00	26.8%	161,377,771.80
012301300100	Government Printing Press	4,151,800.00	4,151,800.00	200,000.00	2,884,200.00	69.5%	1,267,600.00
012305500100	Abia State Printing & Publishing Corporation	708,650,531.00	514,886,896.00	29,382,324.92	71,928,364.26	14.0%	442,958,531.74
012300600100	Abia State Council For Arts & Culture	144,815,380.00	134,690,374.00	16,738,082.50	46,945,279.82	34.9%	87,745,094.18
012300700100	Abia State Tourism Board	169,999,303.00	159,999,303.00	2,739,437.00	7,498,151.00	4.7%	152,501,152.00
<b>012400000000</b>	<b>Home Land Security</b>	<b>1,596,111,679.00</b>	<b>1,783,049,069.00</b>	<b>67,952,336.00</b>	<b>332,988,702.20</b>	<b>18.7%</b>	<b>1,450,060,366.80</b>
012400100100	Home Land Security	1,596,111,679.00	1,783,049,069.00	67,952,336.00	332,988,702.20	18.7%	1,450,060,366.80
<b>012500000000</b>	<b>Office of the Head of Service</b>	<b>11,693,547,526.35</b>	<b>15,243,343,665.35</b>	<b>2,167,044,885.84</b>	<b>8,305,612,801.19</b>	<b>54.5%</b>	<b>6,937,730,864.16</b>
012500100100	Office of the Head of Service	2,167,351,103.81	1,008,016,943.81	66,639,130.17	109,709,767.82	10.9%	898,307,175.99
012500500100	Bureau of Training	63,834,618.00	63,834,618.00	13,155,585.00	28,022,636.00	43.9%	35,811,982.00
012500500200	Bureau of Common Services & Service Monitoring	44,649,604.52	44,649,604.52	1,003,500.00	12,246,710.00	27.4%	32,402,894.52
012500500300	Bureau of Service Welfare	181,783,018.06	185,133,018.06	13,388,868.52	37,178,798.22	20.1%	147,954,219.84
012500500400	Bureau of Administration	280,872,755.96	291,072,755.96	55,510,053.70	123,364,262.28	42.4%	167,708,493.68
012500500700	Bureau of Establishments and Pensions	212,026,356.00	147,026,356.00	25,211,381.00	70,464,135.92	47.9%	76,562,220.08
012500500800	Abia State Pensions Board	8,743,030,070.00	13,503,610,369.00	1,992,136,367.45	7,924,626,490.95	58.7%	5,578,983,878.05
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>430,255,171.80</b>	<b>406,755,171.80</b>	<b>63,517,227.60</b>	<b>114,845,959.60</b>	<b>28.2%</b>	<b>291,909,212.20</b>
014000100100	Office of the Auditor General (State)	261,023,854.22	252,523,854.22	43,193,069.53	70,331,490.53	27.9%	182,192,363.69
014000200100	Office of the Auditor General (Local Government)	169,231,317.58	154,231,317.58	20,324,158.07	44,514,469.07	28.9%	109,716,848.51

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>556,591,853.60</b>	<b>821,766,418.60</b>	<b>32,795,698.07</b>	<b>101,686,940.07</b>	<b>12.4%</b>	<b>720,079,478.53</b>
014700100100	Civil Service Commission	556,591,853.60	821,766,418.60	32,795,698.07	101,686,940.07	12.4%	720,079,478.53
<b>01480000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>2,481,977,794.00</b>	<b>1,981,977,794.00</b>	<b>81,447,667.34</b>	<b>217,223,797.39</b>	<b>11.0%</b>	<b>1,764,753,996.61</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	2,481,977,794.00	1,981,977,794.00	81,447,667.34	217,223,797.39	11.0%	1,764,753,996.61
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>1,310,736,431.00</b>	<b>1,298,256,431.00</b>	<b>1,997,952.07</b>	<b>22,192,293.77</b>	<b>1.7%</b>	<b>1,276,064,137.23</b>
014900100100	Local Government Service Commission	286,439,730.00	273,959,730.00	1,997,952.07	20,535,413.77	7.5%	253,424,316.23
014900700100	Local Government Staff Pensions Board	1,024,296,701.00	1,024,296,701.00	-	1,656,880.00	0.2%	1,022,639,821.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>253,264,655,550.85</b>	<b>284,282,150,757.85</b>	<b>48,821,226,527.61</b>	<b>121,310,784,786.18</b>	<b>42.7%</b>	<b>162,971,365,971.67</b>
<b>02150000000</b>	<b>Ministry of Agriculture</b>	<b>28,918,952,389.40</b>	<b>8,933,952,389.40</b>	<b>336,951,718.09</b>	<b>1,026,713,591.12</b>	<b>11.5%</b>	<b>7,907,238,798.28</b>
021500100100	Ministry of Agriculture	28,141,545,913.00	8,156,545,913.00	222,683,045.27	711,312,308.58	8.7%	7,445,233,604.42
021510200100	Abia Agricultural Development Program (AADP)	771,105,776.40	771,105,776.40	114,268,672.82	314,201,282.54	40.7%	456,904,493.86
021511100100	Abia Golden Chicken Okoko Item	2,800,700.00	2,800,700.00	-	-	0.0%	2,800,700.00
021511200100	Small Holders Oil Palm	3,500,000.00	3,500,000.00	-	1,200,000.00	34.3%	2,300,000.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>29,686,620,180.78</b>	<b>24,652,026,780.78</b>	<b>6,655,289,105.56</b>	<b>12,413,524,639.95</b>	<b>50.4%</b>	<b>12,238,502,140.83</b>
022000100100	Ministry of Finance	7,049,350,265.68	4,356,957,665.68	290,553,721.35	633,507,636.99	14.5%	3,723,450,028.69
022000700100	Office of the Accountant- General	21,328,351,363.10	19,233,851,363.10	6,286,680,219.52	11,550,885,683.98	60.1%	7,682,965,679.12
022000800100	Board of Internal Revenue	1,297,598,752.00	1,049,897,952.00	77,710,164.69	226,085,318.98	21.5%	823,812,633.02
022000900100	Abia State Gaming and Control Board	11,319,800.00	11,319,800.00	345,000.00	3,046,000.00	26.9%	8,273,800.00
<b>02220000000</b>	<b>Ministry of Trade, Commerce and Industry</b>	<b>3,595,275,875.00</b>	<b>1,924,885,475.00</b>	<b>118,693,149.23</b>	<b>278,760,037.18</b>	<b>14.5%</b>	<b>1,646,125,437.82</b>
022200100100	Ministry of Trade, Commerce and Industry	3,551,800,475.00	1,881,410,075.00	115,372,215.23	271,311,122.18	14.4%	1,610,098,952.82
022200500100	Metallurgical Complex	43,475,400.00	43,475,400.00	3,320,934.00	7,448,915.00	17.1%	36,026,485.00
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>1,067,998,857.00</b>	<b>1,101,998,857.00</b>	<b>27,220,465.73</b>	<b>82,611,083.44</b>	<b>7.5%</b>	<b>1,019,387,773.56</b>
022800100100	Ministry of Science and Technology	1,067,998,857.00	1,101,998,857.00	27,220,465.73	82,611,083.44	7.5%	1,019,387,773.56
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>10,301,035,573.40</b>	<b>7,745,423,047.40</b>	<b>151,712,588.56</b>	<b>4,945,042,265.47</b>	<b>63.8%</b>	<b>2,800,380,781.93</b>
022900100100	Ministry of Transport	9,050,443,840.40	6,352,943,840.40	36,606,464.76	4,628,611,615.18	72.9%	1,724,332,225.22
022900700200	Abia State Fire Service	232,596,851.00	282,596,851.00	17,606,123.80	54,676,446.80	19.3%	227,920,404.20
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	269,288,000.00	269,288,000.00	-	23,559,000.00	8.7%	245,729,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	287,710,882.00	385,148,356.00	-	119,929,507.49	31.1%	265,218,848.51
022905700100	Abia State Traffic Management Agency	460,996,000.00	454,996,000.00	97,500,000.00	118,265,696.00	26.0%	336,730,304.00
022905800100	Abia State Traffic & Indiscipline Management Agency (TIMASS)	-	450,000.00	-	-	0.0%	450,000.00
<b>02320000000</b>	<b>Ministry of Petroleum and Solid Minerals</b>	<b>843,950,744.20</b>	<b>873,950,744.20</b>	<b>83,330,101.16</b>	<b>157,404,909.76</b>	<b>18.0%</b>	<b>716,545,834.44</b>
023200100100	Ministry of Petroleum and Solid Minerals	843,950,744.20	873,950,744.20	83,330,101.16	157,404,909.76	18.0%	716,545,834.44
<b>02340000000</b>	<b>Ministry of Works</b>	<b>89,663,410,933.25</b>	<b>147,652,457,833.25</b>	<b>31,177,921,673.51</b>	<b>87,795,437,766.60</b>	<b>59.5%</b>	<b>59,857,020,066.65</b>
023400100100	Ministry of Works	87,587,457,833.25	147,602,457,833.25	31,177,921,673.51	87,795,437,766.60	59.5%	59,807,020,066.65
023400400100	Abia State Road Maintenance Agency (ABROMA)	2,075,953,100.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>17,008,621,992.00</b>	<b>22,875,550,352.71</b>	<b>1,895,961,088.62</b>	<b>2,170,035,201.06</b>	<b>9.5%</b>	<b>20,705,515,151.65</b>
023800100100	Ministry of Budget and Economic Planning	14,167,164,620.00	20,159,325,880.71	1,803,916,664.62	2,018,911,717.12	10.0%	18,140,414,163.59
023800400100	Abia State Bureau of Statistics	329,190,435.00	203,957,535.00	31,248,909.00	80,327,968.94	39.4%	123,629,566.06
023800500100	Abia State Community & Social Development Agency	1,505,966,750.00	1,505,966,750.00	57,795,515.00	57,795,515.00	3.8%	1,448,171,235.00
023800600100	Abia State Social Safety Net Programme	813,450,187.00	886,205,404.00	1,000,000.00	11,000,000.00	1.2%	875,205,404.00
023800700100	Abia Policy Innovation Centre (APIC)	192,850,000.00	120,094,783.00	2,000,000.00	2,000,000.00	1.7%	118,094,783.00
<b>02520000000</b>	<b>Ministry of Power &amp; Public Utilities</b>	<b>7,920,856,672.60</b>	<b>7,635,682,325.60</b>	<b>759,931,152.07</b>	<b>1,265,470,471.05</b>	<b>16.6%</b>	<b>6,370,211,854.55</b>
025200100100	Ministry of Power & Public Utilities	6,314,015,753.00	6,218,841,406.00	718,346,335.81	1,172,076,749.80	18.8%	5,046,764,656.20
025210200100	Abia State Water and Sewerage Corporation	1,273,869,886.40	1,273,869,886.40	35,869,179.26	78,773,616.25	6.2%	1,195,096,270.15
025210300100	Abia State Rural Water Sanitation Agency	332,971,033.20	142,971,033.20	5,715,637.00	14,620,105.00	10.2%	128,350,928.20
<b>02530000000</b>	<b>Ministry of Lands and Housing</b>	<b>62,657,915,694.22</b>	<b>58,575,546,313.51</b>	<b>7,595,925,700.41</b>	<b>11,123,518,653.11</b>	<b>19.0%</b>	<b>47,452,027,660.40</b>
025300100100	Ministry of Lands and Housing	48,870,124,897.00	43,912,055,516.29	6,998,011,399.68	9,834,756,143.39	22.4%	34,077,299,372.90
025301000100	Abia State Housing and Property Corporation	726,848,967.34	491,848,967.34	14,677,978.00	34,552,764.54	7.0%	457,296,202.80
025305600100	Umuahia Capital Development Authority (UCDA)	311,439,863.08	379,139,863.08	40,852,596.73	93,584,127.84	24.7%	285,555,735.24
025305700100	Abia State Estate Development Agency	461,737,694.80	460,737,694.80	200,000.00	106,995,701.34	23.2%	353,741,993.46
025305800100	Open Spaces Development Commission	163,496,809.00	163,496,809.00	4,754,646.00	10,874,031.00	6.7%	152,622,778.00
025305900100	Greater Aba Development Authority	12,124,267,463.00	13,168,267,463.00	537,429,080.00	1,042,755,885.00	7.9%	12,125,511,578.00
<b>02720000000</b>	<b>Ministry of Digital Economy and Small &amp; Medium Enterprises</b>	<b>1,600,016,639.00</b>	<b>2,310,676,639.00</b>	<b>18,289,784.67</b>	<b>52,266,167.44</b>	<b>2.3%</b>	<b>2,258,410,471.56</b>
027200100100	Ministry of Digital Economy and Small & Medium Enterprises	1,600,016,639.00	2,310,676,639.00	18,289,784.67	52,266,167.44	2.3%	2,258,410,471.56

Code	Adminstrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>14,588,584,009.08</b>	<b>12,140,184,009.08</b>	<b>1,439,615,323.24</b>	<b>5,218,607,591.64</b>	<b>43.0%</b>	<b>6,921,576,417.44</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>5,410,973,005.92</b>	<b>4,937,973,005.92</b>	<b>1,020,911,943.16</b>	<b>2,373,828,098.10</b>	<b>48.1%</b>	<b>2,564,144,907.82</b>
031801100100	Judicial Service Commission	225,257,421.88	225,257,421.88	43,808,345.56	95,281,698.63	42.3%	129,975,723.25
031805100100	Judiciary - High Court	2,797,970,111.00	2,827,970,111.00	538,727,024.01	1,043,273,634.86	36.9%	1,784,696,476.14
031805100200	Judiciary - Abia State Judicairy Multi-Door Court House	54,603,800.00	54,603,800.00	-	-	0.0%	54,603,800.00
031805200100	Judiciary - Customary Court of Appeal	2,333,141,673.04	1,830,141,673.04	438,376,573.59	1,235,272,764.61	67.5%	594,868,908.43
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>9,177,611,003.16</b>	<b>7,202,211,003.16</b>	<b>418,703,380.08</b>	<b>2,844,779,493.54</b>	<b>39.5%</b>	<b>4,357,431,509.62</b>
032600100100	Ministry of Justice	9,097,945,501.00	7,122,545,501.00	415,507,996.08	2,834,475,302.54	39.8%	4,288,070,198.46
032600200100	Abia State Law Review and Reform Commission	79,665,502.16	79,665,502.16	3,195,384.00	10,304,191.00	12.9%	69,361,311.16
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>227,272,538,652.94</b>	<b>213,878,330,068.94</b>	<b>7,159,486,064.24</b>	<b>25,606,678,715.85</b>	<b>12.0%</b>	<b>188,271,651,353.09</b>
<b>05130000000</b>	<b>Ministry of Youths and Sports Development</b>	<b>18,000,050,728.00</b>	<b>8,672,583,961.70</b>	<b>645,926,674.17</b>	<b>2,087,543,902.78</b>	<b>24.1%</b>	<b>6,585,040,058.92</b>
051300100100	Ministry of Youths and Sports Development	15,376,886,255.00	5,391,506,255.00	215,885,899.64	605,423,119.05	11.2%	4,786,083,135.95
051300200100	Enyimba Football Club	1,032,493,900.00	1,082,893,900.00	157,000,000.00	573,036,182.42	52.9%	509,857,717.58
051300300100	Abia Warriors Football Club	598,201,500.00	706,201,500.00	118,000,000.00	454,674,658.25	64.4%	251,526,841.75
051300400100	Abia Comets Football Club	259,900,100.00	330,451,844.00	42,000,000.00	130,958,274.66	39.6%	199,493,569.34
051300500100	Abia State Sports Council	321,976,754.00	321,976,754.00	80,342,774.53	216,471,183.83	67.2%	105,505,570.17
051300600100	Youths Sports Federation of Nigeria (YSFON)	22,581,100.00	22,581,100.00	2,000,000.00	8,720,300.00	38.6%	13,860,800.00
051300700100	Abia Angels Football Club	141,302,800.00	141,302,800.00	30,000,000.00	97,562,184.57	69.0%	43,740,615.43
051300800100	Abia State Disability Commission	246,708,319.00	675,669,808.70	698,000.00	698,000.00	0.1%	674,971,808.70
<b>05140000000</b>	<b>Ministry of Women Affairs and Poverty Alleviation</b>	<b>6,046,051,786.00</b>	<b>7,165,051,786.00</b>	<b>407,054,920.63</b>	<b>846,194,470.58</b>	<b>11.8%</b>	<b>6,318,857,315.42</b>
051400100100	Ministry of Women Affairs and Social Development	6,042,551,786.00	7,161,551,786.00	407,054,920.63	846,194,470.58	11.8%	6,315,357,315.42
051400200100	Skill Acquisition Centre	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>113,567,243,643.60</b>	<b>113,126,991,732.60</b>	<b>2,961,924,887.47</b>	<b>14,538,535,920.91</b>	<b>12.9%</b>	<b>98,588,455,811.69</b>
051700100100	Ministry of Education	87,961,240,720.00	87,976,240,720.00	713,578,139.31	7,697,193,971.64	8.7%	80,279,046,748.36
051700200100	Abia State Education for Employment Agency (EforE)	672,003,800.00	672,003,800.00	-	-	0.0%	672,003,800.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	9,395,398,456.00	8,940,146,545.00	5,000,000.00	3,360,389,006.48	37.6%	5,579,757,538.52
051700400100	Abia State Countinuing Teachers Training Board	58,047,998.40	58,047,998.40	1,000,000.00	1,525,000.00	2.6%	56,522,998.40
051700800100	Abia State Library Board	201,632,255.20	201,632,255.20	23,745,858.00	65,775,224.00	32.6%	135,857,031.20
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	56,593,395.00	56,593,395.00	-	10,099,800.00	17.8%	46,493,595.00
051701800100	Abia State Polytechnic, Aba	3,072,031,555.00	3,072,031,555.00	358,593,617.11	527,228,398.41	17.2%	2,544,803,156.59
051701900100	Abia State College of Education (Technical), Arochukwu	677,504,947.00	677,504,947.00	112,840,115.16	157,745,185.87	23.3%	519,759,761.13
051702100100	Abia State University, Uturu	7,153,583,265.00	7,153,583,265.00	1,039,688,901.38	1,165,973,630.71	16.3%	5,987,609,634.29
051705100100	Secondary Education Management Board (SEMB)	3,544,687,952.00	3,544,687,952.00	706,478,256.51	1,544,271,461.95	43.6%	2,000,416,490.05
051705600100	Abia State Scholarship Board	109,061,400.00	109,061,400.00	-	-	0.0%	109,061,400.00
051706400100	Abia State Examinations Development Commission	419,102,000.00	419,102,000.00	1,000,000.00	8,334,241.85	2.0%	410,767,758.15
051706500100	Abia State Education Support Fee And Education Trust Fund	246,355,900.00	246,355,900.00	-	-	0.0%	246,355,900.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>85,295,605,952.00</b>	<b>75,492,573,435.00</b>	<b>2,121,338,412.87</b>	<b>6,166,797,174.82</b>	<b>8.2%</b>	<b>69,325,776,260.18</b>
052100100100	Ministry of Health	74,982,862,481.00	64,737,862,481.00	1,123,286,583.35	3,910,086,473.90	6.0%	60,827,776,007.10
052100200100	Abia State Health Insurance Agency	2,590,016,581.00	2,590,016,581.00	107,000,000.00	109,020,000.00	4.2%	2,480,996,581.00
052100300100	AbiaState Primary Health Care Development Agency	621,253,500.00	1,170,543,983.00	68,002,450.00	108,488,450.00	9.3%	1,062,055,533.00
052102600100	Abia State University Teaching Hospital - Aba	3,090,153,411.00	2,777,153,411.00	384,815,345.52	1,057,588,835.76	38.1%	1,719,564,575.24
052102700200	Abia State College of Health Sciences & MgtTechnology - Aba	1,082,292,983.00	1,079,592,983.00	113,654,031.58	191,079,565.67	17.7%	888,513,417.33
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	834,642,398.00	771,847,398.00	52,109,628.38	142,777,223.65	18.5%	629,070,174.35
052110200100	Abia State Hospitals Management Board	2,094,384,598.00	2,094,384,598.00	270,005,374.04	645,291,625.84	30.8%	1,449,092,972.16
052110300100	Abia State Eye Management Bureau	-	271,172,000.00	2,465,000.00	2,465,000.00	0.9%	268,707,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>4,123,850,344.00</b>	<b>6,316,221,217.30</b>	<b>980,248,595.78</b>	<b>1,845,425,608.68</b>	<b>29.2%</b>	<b>4,470,795,608.62</b>
053500100100	Ministry of Environment	2,916,014,700.00	3,914,941,063.00	381,754,542.23	588,847,793.71	15.0%	3,326,093,269.29
053501600100	Abia State Environmental Protection Agency (ASEPA)	1,207,835,644.00	2,401,280,154.30	598,494,053.55	1,256,577,814.97	52.3%	1,144,702,339.33
<b>05510000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>239,736,199.34</b>	<b>3,104,907,936.34</b>	<b>42,992,573.32</b>	<b>122,181,638.08</b>	<b>3.9%</b>	<b>2,982,726,298.26</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	239,736,199.34	3,104,907,936.34	42,992,573.32	122,181,638.08	3.9%	2,982,726,298.26

**Table 5: Personnel Expenditure by Administrative Classification**

Abia State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>47,836,327,244.46</b>	<b>52,164,894,050.46</b>	<b>9,550,601,336.67</b>	<b>25,753,002,892.64</b>	<b>49.4%</b>	<b>26,411,891,157.82</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>15,633,838,731.13</b>	<b>20,134,419,030.13</b>	<b>2,892,835,636.17</b>	<b>10,613,566,821.69</b>	<b>52.7%</b>	<b>9,520,852,208.44</b>
<b>01110000000</b>	<b>Government House</b>	<b>1,430,859,041.36</b>	<b>1,370,859,041.36</b>	<b>142,839,412.64</b>	<b>806,869,822.90</b>	<b>58.9%</b>	<b>563,989,218.46</b>
011100100100	Office of the Governor - Government House	577,910,232.89	577,910,232.89	93,432,270.66	510,023,984.68	88.3%	67,886,248.21
011100100200	Office of the Deputy Governor - Government House	175,003,761.00	175,003,761.00	47,589,234.98	123,145,725.92	70.4%	51,858,035.08
011101000100	Bureau of Public Procurement(Due Process)	26,916,696.00	26,916,696.00	-	-	0.0%	26,916,696.00
011103300100	Abia State Agency For the Control of HIV/AIDS	7,010,678.63	7,010,678.63	1,817,907.00	4,636,521.00	66.1%	2,374,157.63
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	113,400,000.00	113,400,000.00	-	1,980,000.00	1.7%	111,420,000.00
011104000100	Abia State Diaspora Commission	60,751,300.00	20,751,300.00	-	-	0.0%	20,751,300.00
011110100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	410,205,200.00	410,205,200.00	-	155,344,123.74	37.9%	254,861,076.26
011110200100	Abia State Marketing & Quality Management Agency	30,851,100.00	10,851,100.00	-	-	0.0%	10,851,100.00
011110400100	Abia State Signage & Advertisement Agency (ABSAA)	16,330,072.84	16,330,072.84	-	11,739,467.56	71.9%	4,590,605.28
011110100500	Public Private Partnership & Investment Promotions Office	12,480,000.00	12,480,000.00	-	-	0.0%	12,480,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>771,261,429.92</b>	<b>571,261,429.92</b>	<b>48,726,199.33</b>	<b>112,223,308.51</b>	<b>19.6%</b>	<b>459,038,121.41</b>
016101300100	Office of the Secretary to the State Government	536,859,071.83	336,859,071.83	21,334,855.35	51,681,155.91	15.3%	285,177,915.92
016101400100	Bureau of Political Affairs	29,481,239.61	29,481,239.61	7,308,583.98	13,398,311.94	45.4%	16,082,927.67
016101600100	Bureau of Economic Affairs	30,127,004.14	30,127,004.14	10,624,794.00	24,087,787.00	80.0%	6,039,217.14
016101700100	Executive Council/Secretariat	24,159,264.51	24,159,264.51	2,452,620.00	6,457,860.00	26.7%	17,701,404.51
016101800100	Bureau of Special Services	38,364,471.00	38,364,471.00	6,825,034.00	16,331,160.00	42.6%	22,033,311.00
016102100100	Abia State Liaison Office,Lagos	55,184,229.16	55,184,229.16	104,906.00	104,906.00	0.2%	55,079,323.16
016102100200	Abia State Liaison Office, Abuja	57,086,149.67	57,086,149.67	75,406.00	162,127.66	0.3%	56,924,022.01
<b>01120000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>1,113,026,263.00</b>	<b>1,113,026,263.00</b>	<b>140,514,182.20</b>	<b>395,712,278.59</b>	<b>35.6%</b>	<b>717,313,984.41</b>
011200300100	Abia State House of Assembly (The Legislature)	1,021,026,263.00	1,021,026,263.00	140,514,182.20	395,712,278.59	38.8%	625,313,984.41
011200400100	Abia State House of Assembly Service Commission	92,000,000.00	92,000,000.00	-	-	0.0%	92,000,000.00
<b>01230000000</b>	<b>Ministry of Information and Culture</b>	<b>1,158,024,348.10</b>	<b>1,158,024,348.10</b>	<b>290,330,467.08</b>	<b>677,536,990.97</b>	<b>58.5%</b>	<b>480,487,357.13</b>
012300100100	Ministry of Information and Culture	371,265,535.00	371,265,535.00	120,411,671.92	261,151,004.12	70.3%	110,114,530.88
012300300100	Broadcasting Corporation of Abia State	472,371,244.30	472,371,244.30	114,975,213.74	280,450,454.77	59.4%	191,920,789.53
012300500100	Abia State Orientation Agency	11,145,614.80	11,145,614.80	6,083,737.00	9,563,737.00	85.8%	1,581,877.80
012305500100	Abia State Printing & Publishing Corporation	89,578,186.00	89,578,186.00	29,382,324.92	71,928,364.26	80.3%	17,649,821.74
012300600100	Abia State Council For Arts & Culture	91,324,465.00	91,324,465.00	16,738,082.50	46,945,279.82	51.4%	44,379,185.18
012300700100	Abia State Tourism Board	122,339,303.00	122,339,303.00	2,739,437.00	7,498,151.00	6.1%	114,841,152.00
<b>01240000000</b>	<b>Home Land Security</b>	<b>16,549,979.00</b>	<b>16,549,979.00</b>	<b>4,134,546.00</b>	<b>11,657,912.20</b>	<b>70.4%</b>	<b>4,892,066.80</b>
012400100100	Home Land Security	16,549,979.00	16,549,979.00	4,134,546.00	11,657,912.20	70.4%	4,892,066.80
<b>01250000000</b>	<b>Office of the Head of Service</b>	<b>9,336,060,891.35</b>	<b>14,096,641,190.35</b>	<b>2,106,663,685.84</b>	<b>8,206,328,246.69</b>	<b>58.2%</b>	<b>5,890,312,943.66</b>
012500100100	Office of the Head of Service	88,168,803.81	88,168,803.81	10,682,230.17	30,747,867.82	34.9%	57,420,935.99
012500500100	Bureau of Training	40,267,910.00	40,267,910.00	13,155,585.00	27,982,636.00	69.5%	12,285,274.00
012500500200	Bureau of Common Services & Service Monitoring	33,324,990.52	33,324,990.52	-	8,843,210.00	26.5%	24,481,780.52
012500500300	Bureau of Service Welfare	113,301,805.06	113,301,805.06	13,388,868.52	33,197,443.72	29.3%	80,104,361.34
012500500400	Bureau of Administration	263,627,155.96	263,627,155.96	52,940,053.70	115,154,262.28	43.7%	148,472,893.68
012500500700	Bureau of Establishments and Pensions	93,220,556.00	93,220,556.00	24,860,581.00	67,056,335.92	71.9%	26,164,220.08
012500500800	Abia State Pensions Board	8,704,149,670.00	13,464,729,969.00	1,991,636,367.45	7,923,346,490.95	58.8%	5,541,383,478.05
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>256,660,499.80</b>	<b>256,660,499.80</b>	<b>48,829,657.60</b>	<b>94,093,867.60</b>	<b>36.7%</b>	<b>162,566,632.20</b>
014000100100	Office of the Auditor General (State)	172,846,254.22	172,846,254.22	28,505,499.53	50,025,470.53	28.9%	122,820,783.69
014000200100	Office of the Auditor General (Local Government)	83,814,245.58	83,814,245.58	20,324,158.07	44,068,397.07	52.6%	39,745,848.51
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>170,246,153.60</b>	<b>170,246,153.60</b>	<b>32,795,698.07</b>	<b>82,413,615.07</b>	<b>48.4%</b>	<b>87,832,538.53</b>
014700100100	Civil Service Commission	170,246,153.60	170,246,153.60	32,795,698.07	82,413,615.07	48.4%	87,832,538.53
<b>01480000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>332,068,304.00</b>	<b>332,068,304.00</b>	<b>76,003,835.34</b>	<b>207,545,965.39</b>	<b>62.5%</b>	<b>124,522,338.61</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	332,068,304.00	332,068,304.00	76,003,835.34	207,545,965.39	62.5%	124,522,338.61

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>1,049,081,821.00</b>	<b>1,049,081,821.00</b>	<b>1,997,952.07</b>	<b>19,184,813.77</b>	<b>1.8%</b>	<b>1,029,897,007.23</b>
014900100100	Local Government Service Commission	43,830,900.00	43,830,900.00	1,997,952.07	19,184,813.77	43.8%	24,646,086.23
014900700100	Local Government Staff Pensions Board	1,005,250,921.00	1,005,250,921.00	-	-	0.0%	1,005,250,921.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>5,819,354,376.65</b>	<b>5,989,041,050.65</b>	<b>1,220,062,157.25</b>	<b>3,093,975,993.33</b>	<b>51.7%</b>	<b>2,895,065,057.32</b>
<b>02150000000</b>	<b>Ministry of Agriculture</b>	<b>1,285,558,649.40</b>	<b>1,285,558,649.40</b>	<b>291,960,906.28</b>	<b>750,753,240.00</b>	<b>58.4%</b>	<b>534,805,409.40</b>
021500100100	Ministry of Agriculture	749,956,673.00	749,956,673.00	177,692,233.46	438,351,957.46	58.5%	311,604,715.54
021510200100	Abia Agricultural Development Program (AADP)	532,101,976.40	532,101,976.40	114,268,672.82	311,201,282.54	58.5%	220,900,693.86
021511200100	Small Holders Oil Palm	3,500,000.00	3,500,000.00	-	1,200,000.00	34.3%	2,300,000.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>814,466,780.78</b>	<b>814,466,780.78</b>	<b>189,444,304.54</b>	<b>591,272,733.77</b>	<b>72.6%</b>	<b>223,194,047.01</b>
022000100100	Ministry of Finance	281,567,965.68	281,567,965.68	60,890,951.35	230,332,291.29	81.8%	51,235,674.39
022000700100	Office of the Accountant- General	228,400,863.10	228,400,863.10	55,219,492.50	165,658,477.50	72.5%	62,742,385.60
022000800100	Board of Internal Revenue	304,497,952.00	304,497,952.00	73,333,860.69	195,281,964.98	64.1%	109,215,987.02
<b>02220000000</b>	<b>Ministry of Trade, Commerce and Industry</b>	<b>585,759,375.00</b>	<b>585,759,375.00</b>	<b>115,821,849.23</b>	<b>271,308,737.18</b>	<b>46.3%</b>	<b>314,450,637.82</b>
022200100100	Ministry of Trade, Commerce and Industry	561,945,375.00	561,945,375.00	112,500,915.23	263,859,822.18	47.0%	298,085,552.82
022200500100	Metallurgical Complex	23,814,000.00	23,814,000.00	3,320,934.00	7,448,915.00	31.3%	16,365,085.00
<b>02280000000</b>	<b>Ministry of Science and Technology</b>	<b>150,445,557.00</b>	<b>150,445,557.00</b>	<b>25,222,565.73</b>	<b>69,663,053.44</b>	<b>46.3%</b>	<b>80,782,503.56</b>
022800100100	Ministry of Science and Technology	150,445,557.00	150,445,557.00	25,222,565.73	69,663,053.44	46.3%	80,782,503.56
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>800,111,917.40</b>	<b>837,549,391.40</b>	<b>130,596,368.56</b>	<b>311,977,468.01</b>	<b>37.2%</b>	<b>525,571,923.39</b>
022900100100	Ministry of Transport	116,056,540.40	116,056,540.40	36,606,464.76	72,154,555.21	62.2%	43,901,985.19
022900700200	Abia State Fire Service	99,566,851.00	99,566,851.00	14,489,903.80	35,287,111.80	35.4%	64,279,739.20
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	107,088,000.00	107,088,000.00	-	23,559,000.00	22.0%	83,529,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	147,154,526.00	184,592,000.00	-	93,355,605.00	50.6%	91,236,395.00
022905700100	Abia State Traffic Management Agency	330,246,000.00	330,246,000.00	79,500,000.00	87,621,196.00	26.5%	242,624,804.00
<b>02320000000</b>	<b>Ministry of Petroleum and Solid Minerals</b>	<b>126,072,273.20</b>	<b>126,072,273.20</b>	<b>31,459,176.16</b>	<b>72,681,284.76</b>	<b>57.7%</b>	<b>53,390,988.44</b>
023200100100	Ministry of Petroleum and Solid Minerals	126,072,273.20	126,072,273.20	31,459,176.16	72,681,284.76	57.7%	53,390,988.44
<b>02340000000</b>	<b>Ministry of Works</b>	<b>252,306,647.05</b>	<b>233,355,847.05</b>	<b>60,134,166.32</b>	<b>141,125,990.52</b>	<b>60.5%</b>	<b>92,229,856.53</b>
023400100100	Ministry of Works	233,355,847.05	233,355,847.05	60,134,166.32	141,125,990.52	60.5%	92,229,856.53
023400400100	Abia State Road Maintenance Agency (ABROMA)	18,950,800.00	-	-	-	-	-
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>643,636,630.00</b>	<b>643,636,630.00</b>	<b>145,523,078.32</b>	<b>273,021,559.01</b>	<b>42.4%</b>	<b>370,615,070.99</b>
023800100100	Ministry of Budget and Economic Planning	311,741,063.00	311,741,063.00	71,428,654.32	150,208,075.07	48.2%	161,532,987.93
023800400100	Abia State Bureau of Statistics	140,850,617.00	140,850,617.00	31,048,909.00	79,767,968.94	56.6%	61,082,648.06
023800500100	Abia State Community & Social Development Agency	179,044,950.00	179,044,950.00	43,045,515.00	43,045,515.00	24.0%	135,999,435.00
023800700100	Abia Policy Innovation Centre (APIC)	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
<b>02520000000</b>	<b>Ministry of Power &amp; Public Utilities</b>	<b>264,965,967.60</b>	<b>416,165,967.60</b>	<b>91,267,502.07</b>	<b>210,895,043.97</b>	<b>50.7%</b>	<b>205,270,923.63</b>
025200100100	Ministry of Power & Public Utilities	105,504,442.00	256,704,442.00	53,947,385.81	125,907,222.72	49.0%	130,797,219.28
025210200100	Abia State Water and Sewerage Corporation	136,019,786.40	136,019,786.40	31,704,479.26	71,408,916.25	52.5%	64,610,870.15
025210300100	Abia State Rural Water Sanitation Agency	23,441,739.20	23,441,739.20	5,615,637.00	13,578,905.00	57.9%	9,862,834.20
<b>02530000000</b>	<b>Ministry of Lands and Housing</b>	<b>807,041,940.22</b>	<b>807,041,940.22</b>	<b>123,467,355.37</b>	<b>359,087,815.23</b>	<b>44.5%</b>	<b>447,954,124.99</b>
025300100100	Ministry of Lands and Housing	449,871,733.00	449,871,733.00	86,927,134.64	251,839,888.06	56.0%	198,031,844.94
025301000100	Abia State Housing and Property Corporation	153,863,167.34	153,863,167.34	12,977,978.00	31,875,264.54	20.7%	121,987,902.80
025305600100	Umuahia Capital Development Authority (UCDA)	73,031,888.08	73,031,888.08	18,807,596.73	43,419,552.28	59.5%	29,612,335.80
025305700100	Abia State Estate Development Agency	76,435,894.80	76,435,894.80	-	18,969,079.35	24.8%	57,466,815.45
025305800100	Open Spaces Development Commission	25,296,809.00	25,296,809.00	4,754,646.00	10,874,031.00	43.0%	14,422,778.00
025305900100	Greater Aba Development Authority	28,542,448.00	28,542,448.00	-	2,110,000.00	7.4%	26,432,448.00
<b>02720000000</b>	<b>Ministry of Digital Economy and Small &amp; Medium Enterprises</b>	<b>88,988,639.00</b>	<b>88,988,639.00</b>	<b>15,164,884.67</b>	<b>42,189,067.44</b>	<b>47.4%</b>	<b>46,799,571.56</b>
027200100100	Ministry of Digital Economy and Small & Medium Enterprises	88,988,639.00	88,988,639.00	15,164,884.67	42,189,067.44	47.4%	46,799,571.56
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>4,927,592,914.08</b>	<b>4,857,592,914.08</b>	<b>1,214,691,186.24</b>	<b>2,764,957,228.64</b>	<b>56.9%</b>	<b>2,092,635,685.44</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>3,889,512,505.92</b>	<b>3,819,512,505.92</b>	<b>910,761,059.16</b>	<b>2,102,100,988.10</b>	<b>55.0%</b>	<b>1,717,411,517.82</b>
031801100100	Judicial Service Commission	142,956,321.88	142,956,321.88	39,808,345.56	78,081,698.63	54.6%	64,874,623.25
031805100100	Judiciary - High Court	2,283,615,511.00	2,213,615,511.00	467,718,596.01	855,415,980.86	38.6%	1,358,199,530.14
031805200100	Judiciary - Customary Court of Appeal	1,462,940,673.04	1,462,940,673.04	403,234,117.59	1,168,603,308.61	79.9%	294,337,364.43
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>1,038,080,408.16</b>	<b>1,038,080,408.16</b>	<b>303,930,127.08</b>	<b>662,856,240.54</b>	<b>63.9%</b>	<b>375,224,167.62</b>
032600100100	Ministry of Justice	1,000,202,301.00	1,000,202,301.00	301,138,743.08	655,201,049.54	65.5%	345,001,251.46
032600200100	Abia State Law Review and Reform Commission	37,878,107.16	37,878,107.16	2,791,384.00	7,655,191.00	20.2%	30,222,916.16

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>21,455,541,222.60</b>	<b>21,183,841,055.60</b>	<b>4,223,012,357.01</b>	<b>9,280,502,848.98</b>	<b>43.8%</b>	<b>11,903,338,206.62</b>
<b>05130000000</b>	<b>Ministry of Youths and Sports Development</b>	<b>1,735,833,132.00</b>	<b>1,914,384,876.00</b>	<b>427,879,419.17</b>	<b>1,146,429,479.10</b>	<b>59.9%</b>	<b>767,955,396.90</b>
051300100100	Ministry of Youths and Sports Development	213,293,314.00	213,293,314.00	40,555,499.64	88,594,869.05	41.5%	124,698,444.95
051300200100	Enyimba Football Club	415,200,000.00	415,200,000.00	140,000,000.00	314,829,977.00	75.8%	100,370,023.00
051300300100	Abia Warriors Football Club	458,200,000.00	566,200,000.00	100,000,000.00	341,313,808.25	60.3%	224,886,191.75
051300400100	Abia Comets Football Club	180,300,100.00	250,851,844.00	40,000,000.00	100,395,311.40	40.0%	150,456,532.60
051300500100	Abia State Sports Council	301,976,999.00	301,976,999.00	75,323,919.53	201,451,828.83	66.7%	100,525,170.17
051300600100	Youths Sports Federation of Nigeria (YSFON)	15,864,000.00	15,864,000.00	2,000,000.00	8,000,000.00	50.4%	7,864,000.00
051300700100	Abia Angels Football Club	120,000,000.00	120,000,000.00	30,000,000.00	91,843,684.57	76.5%	28,156,315.43
051300800100	Abia State Disability Commission	30,998,719.00	30,998,719.00	-	-	0.0%	30,998,719.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Poverty Alleviation</b>	<b>548,848,186.00</b>	<b>528,848,186.00</b>	<b>49,684,277.04</b>	<b>154,408,008.67</b>	<b>29.2%</b>	<b>374,440,177.33</b>
051400100100	Ministry of Women Affairs and Social Development	548,848,186.00	528,848,186.00	49,684,277.04	154,408,008.67	29.2%	374,440,177.33
<b>05170000000</b>	<b>Ministry of Education</b>	<b>10,931,894,583.60</b>	<b>10,476,642,672.60</b>	<b>2,206,003,387.81</b>	<b>3,965,199,600.65</b>	<b>37.8%</b>	<b>6,511,443,071.95</b>
051700100100	Ministry of Education	1,004,964,075.00	1,004,964,075.00	173,252,189.65	934,712,391.57	93.0%	70,251,683.43
051700300100	Abia State Universal Basic Education Board (ASUBEB)	455,251,911.00	-	-	-	-	-
051700400100	Abia State Continuing Teachers Training Board	5,683,932.40	5,683,932.40	-	-	0.0%	5,683,932.40
051700800100	Abia State Library Board	131,472,855.20	131,472,855.20	21,995,858.00	61,031,444.00	46.4%	70,441,411.20
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	2,191,395.00	2,191,395.00	-	-	0.0%	2,191,395.00
051701800100	Abia State Polytechnic, Aba	1,710,779,155.00	1,710,779,155.00	353,593,617.11	474,915,434.09	27.8%	1,235,863,720.91
051701900100	Abia State College of Education (Technical), Arochukwu	433,346,525.00	433,346,525.00	103,840,115.16	119,323,372.16	27.5%	314,023,152.84
051702100100	Abia State University, Uturu	4,399,735,743.00	4,399,735,743.00	853,943,351.38	853,943,351.38	19.4%	3,545,792,391.62
051705100100	Secondary Education Management Board (SEMB)	2,768,401,792.00	2,768,401,792.00	699,378,256.51	1,521,273,607.45	55.0%	1,247,128,184.55
051705600100	Abia State Scholarship Board	7,555,700.00	7,555,700.00	-	-	0.0%	7,555,700.00
051706500100	Abia State Education Support Fee And Education Trust Fund	12,511,500.00	12,511,500.00	-	-	0.0%	12,511,500.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>7,616,750,799.00</b>	<b>7,641,750,799.00</b>	<b>1,360,641,231.89</b>	<b>3,546,312,351.20</b>	<b>46.4%</b>	<b>4,095,438,447.80</b>
052100100100	Ministry of Health	3,393,076,607.00	3,393,076,607.00	561,235,352.37	1,849,947,704.42	54.5%	1,543,128,902.58
052102600100	Abia State University Teaching Hospital - Aba	1,827,144,711.00	1,827,144,711.00	381,865,345.52	814,825,988.27	44.6%	1,012,318,722.73
052102700200	Abia State College of Health Sciences & MgtTechnology - Aba	450,896,783.00	450,896,783.00	104,154,031.58	129,360,800.58	28.7%	321,535,982.42
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	192,655,400.00	192,655,400.00	43,381,128.38	111,186,232.09	57.7%	81,469,167.91
052110200100	Abia State Hospitals Management Board	1,752,977,298.00	1,752,977,298.00	270,005,374.04	640,991,625.84	36.6%	1,111,985,672.16
052110300100	Abia State Eye Management Bureau	-	25,000,000.00	-	-	0.0%	25,000,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>488,404,462.00</b>	<b>488,404,462.00</b>	<b>144,561,467.78</b>	<b>396,632,871.28</b>	<b>81.2%</b>	<b>91,771,590.72</b>
053500100100	Ministry of Environment	258,389,318.00	258,389,318.00	102,526,894.23	216,698,216.31	83.9%	41,691,101.69
053501600100	Abia State Environmental Protection Agency (ASEPA)	230,015,144.00	230,015,144.00	42,034,573.55	179,934,654.97	78.2%	50,080,489.03
<b>05510000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>133,810,060.00</b>	<b>133,810,060.00</b>	<b>34,242,573.32</b>	<b>71,520,538.08</b>	<b>53.4%</b>	<b>62,289,521.92</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	133,810,060.00	133,810,060.00	34,242,573.32	71,520,538.08	53.4%	62,289,521.92



**Table 6: Overhead Expenditure by Administrative Classification**

Abia State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>23,662,220,334.54</b>	<b>21,300,153,528.54</b>	<b>1,549,746,461.81</b>	<b>6,695,664,761.95</b>	<b>31.4%</b>	<b>14,604,488,766.59</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>16,422,487,498.00</b>	<b>13,630,258,492.00</b>	<b>674,248,548.14</b>	<b>4,406,507,040.83</b>	<b>32.3%</b>	<b>9,223,751,451.17</b>
<b>01110000000</b>	<b>Government House</b>	<b>11,619,305,581.00</b>	<b>8,374,357,681.00</b>	<b>324,181,156.14</b>	<b>3,347,623,267.33</b>	<b>40.0%</b>	<b>5,026,734,413.67</b>
011100100100	Office of the Governor - Government House	10,707,034,540.00	7,407,034,540.00	283,453,225.14	3,027,248,668.96	40.9%	4,379,785,871.04
011100100200	Office of the Deputy Governor - Government House	598,676,500.00	598,676,500.00	11,975,931.00	196,536,717.50	32.8%	402,139,782.50
011100800100	Abia State Emergency Management Agency	11,800,000.00	26,800,000.00	-	2,230,000.00	8.3%	24,570,000.00
011101000100	Bureau of Public Procurement(Due Process)	57,050,000.00	96,050,000.00	17,067,000.00	30,364,300.00	31.6%	65,685,700.00
011103300100	Abia State Agency For the Control of HIV/AIDS	45,650,000.00	45,650,000.00	5,320,000.00	8,688,455.00	19.0%	36,961,545.00
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	34,935,800.00	29,935,800.00	3,065,000.00	24,783,220.00	82.8%	5,152,580.00
011104000100	Abia State Diaspora Commission	10,821,300.00	10,821,300.00	-	-	0.0%	10,821,300.00
011110100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	85,434,141.00	85,434,141.00	-	48,888,081.46	57.2%	36,546,059.54
011110200100	Abia State Marketing & Quality Management Agency	31,903,300.00	19,903,300.00	-	-	0.0%	19,903,300.00
011110400100	Abia State Signage & Advertisement Agency (ABSAA)	7,200,000.00	7,200,000.00	3,100,000.00	7,783,824.41	30.8%	17,468,275.59
011110100500	Public Private Partnership & Investment Promotions Office	28,800,000.00	28,800,000.00	200,000.00	1,100,000.00	3.8%	27,700,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>713,124,500.00</b>	<b>863,124,500.00</b>	<b>33,740,000.00</b>	<b>98,746,000.00</b>	<b>11.4%</b>	<b>764,378,500.00</b>
016101300100	Office of the Secretary to the State Government	324,750,100.00	424,750,100.00	32,000,000.00	93,285,000.00	22.0%	331,465,100.00
016101400100	Bureau of Political Affairs	67,400,000.00	117,400,000.00	630,000.00	1,951,000.00	1.7%	115,449,000.00
016101600100	Bureau of Economic Affairs	5,403,300.00	5,403,300.00	-	-	0.0%	5,403,300.00
016101700100	Executive Council Secretariat	6,851,100.00	6,851,100.00	-	-	0.0%	6,851,100.00
016101800100	Bureau of Special Services	43,870,000.00	43,870,000.00	710,000.00	2,610,000.00	5.9%	41,260,000.00
016102100100	Abia State Liaison Office,Lagos	44,800,000.00	44,800,000.00	-	-	0.0%	44,800,000.00
016102100200	Abia State Liaison Office, Abuja	43,050,000.00	43,050,000.00	-	500,000.00	1.2%	42,550,000.00
016103700100	Christian Pilgrims Welfare Board	135,000,000.00	135,000,000.00	400,000.00	400,000.00	0.3%	134,600,000.00
016103800100	Muslim Pilgrims Welfare Board	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00
<b>01120000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>2,926,640,800.00</b>	<b>3,096,640,800.00</b>	<b>207,000,000.00</b>	<b>512,000,000.00</b>	<b>16.5%</b>	<b>2,584,640,800.00</b>
011200300100	Abia State House of Assembly (The Legislature)	2,911,640,800.00	3,081,640,800.00	207,000,000.00	512,000,000.00	16.6%	2,569,640,800.00
011200400100	Abia State House of Assembly Service Commission	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
<b>01230000000</b>	<b>Ministry of Information and Culture</b>	<b>383,317,330.00</b>	<b>430,486,224.00</b>	<b>12,140,000.00</b>	<b>32,365,700.00</b>	<b>7.5%</b>	<b>398,120,524.00</b>
012300100100	Ministry of Information and Culture	21,256,600.00	36,256,600.00	6,251,000.00	14,736,500.00	40.6%	21,520,100.00
012300300100	Broadcasting Corporation of Abia State	201,100,510.00	201,100,510.00	-	-	0.0%	201,100,510.00
012300500100	Abia State Orientation Agency	48,142,000.00	80,310,894.00	5,689,000.00	14,745,000.00	18.4%	65,565,894.00
012301300100	Government Printing Press	4,151,800.00	4,151,800.00	200,000.00	2,884,200.00	69.5%	1,267,600.00
012305500100	Abia State Printing & Publishing Corporation	90,179,988.00	90,179,988.00	-	-	0.0%	90,179,988.00
012300600100	Abia State Council For Arts & Culture	8,026,432.00	8,026,432.00	-	-	0.0%	8,026,432.00
012300700100	Abia State Tourism Board	10,460,000.00	10,460,000.00	-	-	0.0%	10,460,000.00
<b>01240000000</b>	<b>Home Land Security</b>	<b>510,000,000.00</b>	<b>510,000,000.00</b>	<b>63,817,790.00</b>	<b>321,330,790.00</b>	<b>63.0%</b>	<b>188,669,210.00</b>
012400100100	Home Land Security	510,000,000.00	510,000,000.00	63,817,790.00	321,330,790.00	63.0%	188,669,210.00
<b>01250000000</b>	<b>Office of the Head of Service</b>	<b>112,641,935.00</b>	<b>184,191,935.00</b>	<b>15,238,200.00</b>	<b>53,321,554.50</b>	<b>28.9%</b>	<b>130,870,380.50</b>
012500100100	Office of the Head of Service	65,280,000.00	123,280,000.00	11,683,900.00	34,688,900.00	28.1%	88,591,100.00
012500500100	Bureau of Training	9,357,508.00	9,357,508.00	-	-	0.0%	9,357,508.00
012500500200	Bureau of Common Services & Service Monitoring	7,970,214.00	7,970,214.00	1,003,500.00	3,403,500.00	42.7%	4,566,714.00
012500500300	Bureau of Service Welfare	7,671,213.00	11,021,213.00	-	3,481,354.50	31.6%	7,539,858.50
012500500400	Bureau of Administration	8,248,600.00	18,448,600.00	1,700,000.00	7,340,000.00	39.8%	11,108,600.00
012500500700	Bureau of Establishments and Pensions	10,305,200.00	10,305,200.00	350,800.00	3,407,800.00	33.1%	6,897,400.00
012500500800	Abia State Pensions Board	3,809,200.00	3,809,200.00	500,000.00	1,000,000.00	26.3%	2,809,200.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>105,594,072.00</b>	<b>95,594,072.00</b>	<b>14,687,570.00</b>	<b>19,652,092.00</b>	<b>20.6%</b>	<b>75,941,980.00</b>
014000100100	Office of the Auditor General (State)	72,677,600.00	62,677,600.00	14,687,570.00	19,206,020.00	30.6%	43,471,580.00
014000200100	Office of the Auditor General (Local Government)	32,916,472.00	32,916,472.00	-	446,072.00	1.4%	32,470,400.00

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>25,745,500.00</b>	<b>49,745,500.00</b>	-	<b>11,282,325.00</b>	<b>22.7%</b>	<b>38,463,175.00</b>
014700100100	Civil Service Commission	25,745,500.00	49,745,500.00	-	11,282,325.00	22.7%	38,463,175.00
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>11,083,170.00</b>	<b>11,083,170.00</b>	<b>3,443,832.00</b>	<b>7,177,832.00</b>	<b>64.8%</b>	<b>3,905,338.00</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	11,083,170.00	11,083,170.00	3,443,832.00	7,177,832.00	64.8%	3,905,338.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>15,034,610.00</b>	<b>15,034,610.00</b>	-	<b>3,007,480.00</b>	<b>20.0%</b>	<b>12,027,130.00</b>
014900100100	Local Government Service Commission	6,488,830.00	6,488,830.00	-	1,350,600.00	20.8%	5,138,230.00
014900700100	Local Government Staff Pensions Board	8,545,780.00	8,545,780.00	-	1,656,880.00	19.4%	6,888,900.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,488,475,267.20</b>	<b>2,480,422,367.20</b>	<b>341,050,235.67</b>	<b>633,283,290.99</b>	<b>25.5%</b>	<b>1,847,139,076.21</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>31,053,740.00</b>	<b>46,053,740.00</b>	-	<b>2,786,872.00</b>	<b>6.1%</b>	<b>43,266,868.00</b>
021500100100	Ministry of Agriculture	18,750,140.00	33,750,140.00	-	2,786,872.00	8.3%	30,963,268.00
021510200100	Abia Agricultural Development Program (AADP)	9,502,900.00	9,502,900.00	-	-	0.0%	9,502,900.00
021511100100	Abia Golden Chicken Okoko Item	2,800,700.00	2,800,700.00	-	-	0.0%	2,800,700.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>1,335,622,600.00</b>	<b>1,072,122,000.00</b>	<b>72,957,546.67</b>	<b>192,397,709.19</b>	<b>17.9%</b>	<b>879,724,290.81</b>
022000100100	Ministry of Finance	53,352,300.00	73,851,700.00	16,511,520.00	32,935,450.00	44.6%	40,916,250.00
022000700100	Office of the Accountant- General	714,950,500.00	660,450,500.00	51,724,722.67	125,612,905.19	19.0%	534,837,594.81
022000800100	Board of Internal Revenue	556,000,000.00	326,500,000.00	4,376,304.00	30,803,354.00	9.4%	295,696,646.00
022000900100	Abia State Gaming and Control Board	11,319,800.00	345,000.00	3,046,000.00	3,046,000.00	26.9%	8,273,800.00
<b>022200000000</b>	<b>Ministry of Trade, Commerce and Industry</b>	<b>22,374,200.00</b>	<b>37,374,200.00</b>	<b>2,871,300.00</b>	<b>5,051,300.00</b>	<b>13.5%</b>	<b>32,322,900.00</b>
022200100100	Ministry of Trade, Commerce and Industry	18,613,200.00	33,613,200.00	2,871,300.00	5,051,300.00	15.0%	28,561,900.00
022200500100	Metallurgical Complex	3,761,000.00	3,761,000.00	-	-	0.0%	3,761,000.00
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>11,051,500.00</b>	<b>16,051,500.00</b>	<b>1,997,900.00</b>	<b>7,240,530.00</b>	<b>45.1%</b>	<b>8,810,970.00</b>
022800100100	Ministry of Science and Technology	11,051,500.00	16,051,500.00	1,997,900.00	7,240,530.00	45.1%	8,810,970.00
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>141,323,656.00</b>	<b>210,773,656.00</b>	<b>11,116,220.00</b>	<b>37,908,765.25</b>	<b>18.0%</b>	<b>172,864,890.75</b>
022900100100	Ministry of Transport	24,887,300.00	39,887,300.00	-	4,720,000.00	11.8%	35,167,300.00
022900700200	Abia State Fire Service	29,030,000.00	29,030,000.00	3,116,220.00	13,817,975.00	47.6%	15,212,025.00
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	33,200,000.00	33,200,000.00	-	-	0.0%	33,200,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	15,556,356.00	75,556,356.00	-	8,726,290.25	11.5%	66,830,065.75
022905700100	Abia State Traffic Management Agency	38,650,000.00	32,650,000.00	8,000,000.00	10,644,500.00	32.6%	22,005,500.00
022905800100	Abia State Traffic & Indiscipline Management Agency (TIMASS)	-	450,000.00	-	-	0.0%	450,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Solid Minerals</b>	<b>17,878,471.00</b>	<b>47,878,471.00</b>	<b>7,500,925.00</b>	<b>15,388,625.00</b>	<b>32.1%</b>	<b>32,489,846.00</b>
023200100100	Ministry of Petroleum and Solid Minerals	17,878,471.00	47,878,471.00	7,500,925.00	15,388,625.00	32.1%	32,489,846.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>40,326,587.20</b>	<b>48,324,287.20</b>	-	<b>12,119,940.00</b>	<b>25.1%</b>	<b>36,204,347.20</b>
023400100100	Ministry of Works	33,324,287.20	48,324,287.20	-	12,119,940.00	25.1%	36,204,347.20
023400400100	Abia State Road Maintenance Agency (ABROMA)	7,002,300.00	-	-	-	-	-
<b>023800000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>219,047,918.00</b>	<b>234,047,918.00</b>	<b>24,951,040.00</b>	<b>42,283,620.00</b>	<b>18.1%</b>	<b>191,764,298.00</b>
023800100100	Ministry of Budget and Economic Planning	80,303,700.00	95,303,700.00	11,551,040.00	28,523,620.00	29.9%	66,780,080.00
023800400100	Abia State Bureau of Statistics	20,322,418.00	20,322,418.00	200,000.00	560,000.00	2.8%	19,762,418.00
023800500100	Abia State Community & Social Development Agency	83,421,800.00	83,421,800.00	10,200,000.00	10,200,000.00	12.2%	73,221,800.00
023800600100	Abia State Social Safety Net Programme	20,000,000.00	20,000,000.00	1,000,000.00	1,000,000.00	5.0%	19,000,000.00
023800700100	Abia Policy Innovation Centre (APIC)	15,000,000.00	15,000,000.00	2,000,000.00	2,000,000.00	13.3%	13,000,000.00
<b>025200000000</b>	<b>Ministry of Power &amp; Public Utilities</b>	<b>145,154,400.00</b>	<b>160,154,400.00</b>	<b>9,964,700.00</b>	<b>31,513,070.00</b>	<b>19.7%</b>	<b>128,641,330.00</b>
025200100100	Ministry of Power & Public Utilities	82,550,000.00	97,550,000.00	5,700,000.00	23,107,170.00	23.7%	74,442,830.00
025210200100	Abia State Water and Sewerage Corporation	58,850,100.00	58,850,100.00	4,164,700.00	7,364,700.00	12.5%	51,485,400.00
025210300100	Abia State Rural Water Sanitation Agency	3,754,300.00	3,754,300.00	100,000.00	1,041,200.00	27.7%	2,713,100.00
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>500,814,195.00</b>	<b>568,814,195.00</b>	<b>206,565,704.00</b>	<b>282,017,959.55</b>	<b>49.6%</b>	<b>286,796,235.45</b>
025300100100	Ministry of Lands and Housing	382,619,220.00	397,619,220.00	194,846,004.00	232,484,362.00	58.5%	165,134,858.00
025301000100	Abia State Housing and Property Corporation	14,985,800.00	14,985,800.00	1,220,000.00	2,197,500.00	14.7%	12,788,300.00
025305600100	Umuahia Capital Development Authority (UCDA)	35,557,975.00	45,557,975.00	-	20,387,575.56	44.8%	25,170,399.44
025305700100	Abia State Estate Development Agency	36,801,200.00	36,801,200.00	200,000.00	11,248,821.99	31.4%	24,552,378.01
025305800100	Open Spaces Development Commission	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
025305900100	Greater Aba Development Authority	20,050,000.00	64,050,000.00	10,299,700.00	15,699,700.00	24.5%	48,350,300.00
<b>027200000000</b>	<b>Ministry of Digital Economy and Small &amp; Medium Enterprises</b>	<b>23,828,000.00</b>	<b>38,828,000.00</b>	<b>3,124,900.00</b>	<b>4,574,900.00</b>	<b>11.8%</b>	<b>34,253,100.00</b>
027200100100	Ministry of Digital Economy and Small & Medium Enterprises	23,828,000.00	38,828,000.00	3,124,900.00	4,574,900.00	11.8%	34,253,100.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,114,460,396.00</b>	<b>1,236,060,396.00</b>	<b>200,788,137.00</b>	<b>403,514,363.00</b>	<b>32.6%</b>	<b>832,546,033.00</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>439,956,400.00</b>	<b>539,956,400.00</b>	<b>95,150,884.00</b>	<b>240,727,110.00</b>	<b>44.6%</b>	<b>299,229,290.00</b>
031801100100	Judicial Service Commission	27,301,100.00	27,301,100.00	4,000,000.00	17,200,000.00	63.0%	10,101,100.00
031805100100	Judiciary - High Court	240,850,500.00	340,850,500.00	56,008,428.00	157,857,654.00	46.3%	182,992,846.00
031805100200	Judiciary - Abia State Judicairy Multi-Door Court House	36,603,800.00	36,603,800.00	-	-	0.0%	36,603,800.00

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
031805200100	Judiciary - Customary Court of Appeal	135,201,000.00	135,201,000.00	35,142,456.00	65,669,456.00	48.6%	69,531,544.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>674,503,996.00</b>	<b>696,103,996.00</b>	<b>105,637,253.00</b>	<b>162,787,253.00</b>	<b>23.4%</b>	<b>533,316,743.00</b>
032600100100	Ministry of Justice	670,743,200.00	692,343,200.00	105,233,253.00	160,138,253.00	23.1%	532,204,947.00
032600200100	Abia State Law Review and Reform Commission	3,760,796.00	3,760,796.00	404,000.00	2,649,000.00	70.4%	1,111,796.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>3,636,797,173.34</b>	<b>3,953,412,273.34</b>	<b>333,659,541.00</b>	<b>1,252,360,067.13</b>	<b>31.7%</b>	<b>2,701,052,206.21</b>
<b>051300000000</b>	<b>Ministry of Youths and Sports Development</b>	<b>921,471,596.00</b>	<b>986,491,596.00</b>	<b>50,117,255.00</b>	<b>454,479,973.68</b>	<b>46.1%</b>	<b>532,011,622.32</b>
051300100100	Ministry of Youths and Sports Development	25,846,941.00	40,466,941.00	7,400,400.00	30,193,800.00	74.6%	10,273,141.00
051300200100	Enyimba Football Club	617,293,900.00	667,693,900.00	17,000,000.00	258,206,205.42	38.7%	409,487,694.58
051300300100	Abia Warriors Football Club	140,001,500.00	140,001,500.00	18,000,000.00	113,360,850.00	81.0%	26,640,650.00
051300400100	Abia Comets Football Club	79,600,000.00	79,600,000.00	2,000,000.00	30,562,963.26	38.4%	49,037,036.74
051300500100	Abia State Sports Council	19,999,755.00	19,999,755.00	5,018,855.00	15,019,355.00	75.1%	4,980,400.00
051300600100	Youths Sports Federation of Nigeria (YSFON)	6,717,100.00	6,717,100.00	-	720,300.00	10.7%	5,996,800.00
051300700100	Abia Angels Football Club	21,302,800.00	21,302,800.00	-	5,718,500.00	26.8%	15,584,300.00
051300800100	Abia State Disability Commission	10,709,600.00	10,709,600.00	698,000.00	698,000.00	6.5%	10,011,600.00
<b>051400000000</b>	<b>Ministry of Women Affairs and Poverty Alleviation</b>	<b>166,703,600.00</b>	<b>201,703,600.00</b>	<b>17,300,000.00</b>	<b>55,909,000.00</b>	<b>27.7%</b>	<b>145,794,600.00</b>
051400100100	Ministry of Women Affairs and Social Development	163,203,600.00	198,203,600.00	17,300,000.00	55,909,000.00	28.2%	142,294,600.00
051400200100	Skill Acquisition Centre	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>2,062,646,458.00</b>	<b>2,077,646,458.00</b>	<b>214,833,886.00</b>	<b>420,177,337.81</b>	<b>20.2%</b>	<b>1,657,469,120.19</b>
051700100100	Ministry of Education	44,764,800.00	59,764,800.00	11,450,000.00	12,350,000.00	20.7%	47,414,800.00
051700200100	Abia State Education for Employment Agency (EforE)	10,003,800.00	10,003,800.00	-	-	0.0%	10,003,800.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	119,181,045.00	119,181,045.00	5,000,000.00	5,000,000.00	4.2%	114,181,045.00
051700400100	Abia State Continuing Teachers Training Board	9,178,136.00	9,178,136.00	1,000,000.00	1,525,000.00	16.6%	7,653,136.00
051700800100	Abia State Library Board	11,159,400.00	11,159,400.00	1,750,000.00	4,743,780.00	42.5%	6,415,620.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	25,902,000.00	25,902,000.00	-	10,099,800.00	39.0%	15,802,200.00
051701800100	Abia State Polytechnic, Aba	401,252,400.00	401,252,400.00	5,000,000.00	41,849,539.80	10.4%	359,402,860.20
051701900100	Abia State College of Education (Technical), Arochuku	53,095,895.00	53,095,895.00	9,000,000.00	13,458,506.33	25.3%	39,637,388.67
051702100100	Abia State University, Uturu	1,208,847,522.00	1,208,847,522.00	173,533,886.00	299,818,615.33	24.8%	909,028,906.67
051705100100	Secondary Education Management Board (SEMB)	81,286,160.00	81,286,160.00	7,100,000.00	22,997,854.50	28.3%	58,288,305.50
051705600100	Abia State Scholarship Board	10,003,900.00	10,003,900.00	-	-	0.0%	10,003,900.00
051706400100	Abia State Examinations Development Commission	62,102,000.00	62,102,000.00	1,000,000.00	8,334,241.85	13.4%	53,767,758.15
051706500100	Abia State Education Support Fee And Education Trust Fund	25,869,400.00	25,869,400.00	-	-	0.0%	25,869,400.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>375,128,498.00</b>	<b>527,623,598.00</b>	<b>29,138,500.00</b>	<b>244,511,015.64</b>	<b>46.3%</b>	<b>283,112,582.36</b>
052100100100	Ministry of Health	33,155,300.00	48,155,300.00	5,445,000.00	14,595,000.00	30.3%	33,560,300.00
052100200100	Abia State Health Insurance Agency	10,402,100.00	10,402,100.00	3,000,000.00	5,020,000.00	48.3%	5,382,100.00
052100300100	Abia State Primary Health Care Development Agency	21,752,900.00	28,298,000.00	-	4,486,000.00	15.9%	23,812,000.00
052102600100	Abia State University Teaching Hospital - Aba	164,307,700.00	221,307,700.00	-	146,994,258.99	66.4%	74,313,441.01
052102700200	Abia State College of Health Sciences & MgtTechnology - Aba	77,116,200.00	74,416,200.00	9,500,000.00	35,059,765.09	47.1%	39,356,434.91
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	40,986,998.00	82,086,998.00	8,728,500.00	31,590,991.56	38.5%	50,496,006.44
052110200100	Abia State Hospitals Management Board	27,407,300.00	27,407,300.00	-	4,300,000.00	15.7%	23,107,300.00
052110300100	Abia State Eye Management Bureau	-	35,550,000.00	2,465,000.00	2,465,000.00	6.9%	33,085,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>73,920,882.00</b>	<b>108,020,882.00</b>	<b>13,519,900.00</b>	<b>54,621,640.00</b>	<b>50.6%</b>	<b>53,399,242.00</b>
053500100100	Ministry of Environment	53,625,382.00	67,725,382.00	9,519,900.00	37,500,860.00	55.4%	30,224,522.00
053501600100	Abia State Environmental Protection Agency (ASEPA)	20,295,500.00	40,295,500.00	4,000,000.00	17,120,780.00	42.5%	23,174,720.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>36,926,139.34</b>	<b>51,926,139.34</b>	<b>8,750,000.00</b>	<b>22,661,100.00</b>	<b>43.6%</b>	<b>29,265,039.34</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	36,926,139.34	51,926,139.34	8,750,000.00	22,661,100.00	43.6%	29,265,039.34

**Table 7: Capital Expenditure by Administrative Classification**

Abia State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>475,741,548,393.00</b>	<b>475,571,548,393.00</b>	<b>45,798,252,111.70</b>	<b>128,147,349,067.31</b>	<b>26.9%</b>	<b>347,424,199,325.69</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>40,057,991,530.00</b>	<b>23,174,753,614.00</b>	<b>2,050,343,520.13</b>	<b>4,658,905,772.00</b>	<b>20.1%</b>	<b>18,515,847,842.00</b>
<b>01110000000</b>	<b>Government House</b>	<b>13,269,576,256.00</b>	<b>9,046,490,103.00</b>	<b>37,431,561.19</b>	<b>1,759,078,348.06</b>	<b>19.4%</b>	<b>7,287,411,754.94</b>
011100100100	Office of the Governor - Government House	7,876,155,800.00	3,770,827,647.00	23,709,061.19	1,166,345,755.19	30.9%	2,604,481,891.81
011100100200	Office of the Deputy Governor - Government House	810,231,000.00	1,163,231,000.00	-	76,450,000.00	6.6%	1,086,781,000.00
011100800100	Abia State Emergency Management Agency	133,105,000.00	166,347,000.00	-	4,000,000.00	2.4%	162,347,000.00
011101000100	Bureau of Public Procurement(Due Process)	172,300,000.00	28,300,000.00	-	-	0.0%	28,300,000.00
011103300100	Abia State Agency For the Control of HIV/AIDS	67,331,885.00	67,331,885.00	10,722,500.00	11,722,500.00	17.4%	55,609,385.00
011103900100	Abia State Physical Planning and Infrastructural Dev Fund	154,100,000.00	44,100,000.00	-	4,861,000.00	11.0%	39,239,000.00
011104000100	Abia State Diaspora Commission	134,002,400.00	34,002,400.00	-	-	0.0%	34,002,400.00
011110100100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	3,608,270,171.00	3,608,270,171.00	-	481,461,592.87	13.3%	3,126,808,578.13
011110200100	Abia State Marketing & Quality Management Agency	150,000,000.00	-	-	-	-	-
011110400100	Abia State Signage & Advertisement Agency (ABSSAA)	164,080,000.00	164,080,000.00	3,000,000.00	14,237,500.00	8.7%	149,842,500.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>6,250,462,514.00</b>	<b>2,561,462,514.00</b>	<b>34,700,000.00</b>	<b>395,449,965.00</b>	<b>15.4%</b>	<b>2,166,012,549.00</b>
016101300100	Office of the Secretary to the State Government	5,815,499,886.00	2,215,499,886.00	-	360,749,965.00	16.3%	1,854,749,921.00
016101400100	Bureau of Political Affairs	153,016,314.00	153,016,314.00	34,700,000.00	34,700,000.00	22.7%	118,316,314.00
016101600100	Bureau of Economic Affairs	153,016,314.00	64,016,314.00	-	-	0.0%	64,016,314.00
016101700100	Executive CouncilSecretariat	6,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
016101800100	Bureau of Special Services	38,900,000.00	38,900,000.00	-	-	0.0%	38,900,000.00
016102100100	Abia State Liaison Office,Lagos	55,915,000.00	55,915,000.00	-	-	0.0%	55,915,000.00
016102100200	Abia State Liaison Office, Abuja	22,715,000.00	22,715,000.00	-	-	0.0%	22,715,000.00
016103700100	Christian Pilgrims Welfare Board	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>01120000000</b>	<b>Abia State House of Assembly (The Legislature)</b>	<b>2,394,000,000.00</b>	<b>4,059,694,300.00</b>	<b>1,882,912,500.00</b>	<b>2,362,912,500.00</b>	<b>58.2%</b>	<b>1,696,781,800.00</b>
011200300100	Abia State House of Assembly (The Legislature)	1,894,000,000.00	3,729,694,300.00	1,882,912,500.00	2,362,912,500.00	63.4%	1,366,781,800.00
011200400100	Abia State House of Assembly Service Commission	500,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00
<b>01230000000</b>	<b>Ministry of Information and Culture</b>	<b>12,015,499,240.00</b>	<b>2,758,855,382.00</b>	<b>48,156,458.94</b>	<b>83,910,958.94</b>	<b>3.0%</b>	<b>2,674,944,423.06</b>
012300100100	Ministry of Information and Culture	10,487,942,400.00	1,545,187,183.00	18,217,054.69	43,771,554.69	2.8%	1,501,415,628.31
012300300100	Broadcasting Corporation of Abia State	687,000,000.00	687,000,000.00	5,369,404.25	5,369,404.25	0.8%	681,630,595.75
012300500100	Abia State Orientation Agency	229,000,000.00	129,000,000.00	24,570,000.00	34,770,000.00	27.0%	94,230,000.00
012305500100	Abia State Printing & Publishing Corporation	528,892,357.00	335,128,722.00	-	-	0.0%	335,128,722.00
012300600100	Abia State Council For Arts & Culture	45,464,483.00	35,339,477.00	-	-	0.0%	35,339,477.00
012300700100	Abia State Tourism Board	37,200,000.00	27,200,000.00	-	-	0.0%	27,200,000.00
<b>01240000000</b>	<b>Home Land Security</b>	<b>1,069,561,700.00</b>	<b>1,256,499,090.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,256,499,090.00</b>
012400100100	Home Land Security	1,069,561,700.00	1,256,499,090.00	-	-	0.0%	1,256,499,090.00
<b>01250000000</b>	<b>Office of the Head of Service</b>	<b>2,244,844,700.00</b>	<b>962,510,540.00</b>	<b>45,143,000.00</b>	<b>45,963,000.00</b>	<b>4.8%</b>	<b>916,547,540.00</b>
012500100100	Office of the Head of Service	2,013,902,300.00	796,568,140.00	44,273,000.00	44,273,000.00	5.6%	752,295,140.00
012500500100	Bureau of Training	14,209,200.00	14,209,200.00	-	40,000.00	0.3%	14,169,200.00
012500500200	Bureau of Common Services & Service Monitoring	3,354,400.00	3,354,400.00	-	-	0.0%	3,354,400.00
012500500300	Bureau of Service Welfare	60,810,000.00	60,810,000.00	-	500,000.00	0.8%	60,310,000.00
012500500400	Bureau of Administration	8,997,000.00	8,997,000.00	870,000.00	870,000.00	9.7%	8,127,000.00
012500500700	Bureau of Establishments and Pensions	108,500,600.00	43,500,600.00	-	-	0.0%	43,500,600.00
012500500800	Abia State Pensions Board	35,071,200.00	35,071,200.00	-	280,000.00	0.8%	34,791,200.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>68,000,600.00</b>	<b>54,500,600.00</b>	<b>-</b>	<b>1,100,000.00</b>	<b>2.0%</b>	<b>53,400,600.00</b>
014000100100	Office of the Auditor General (State)	15,500,000.00	17,000,000.00	-	1,100,000.00	6.5%	15,900,000.00
014000200100	Office of the Auditor General (Local Government)	52,500,600.00	37,500,600.00	-	-	0.0%	37,500,600.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>360,600,200.00</b>	<b>601,774,765.00</b>	<b>-</b>	<b>7,991,000.00</b>	<b>1.3%</b>	<b>593,783,765.00</b>
014700100100	Civil Service Commission	360,600,200.00	601,774,765.00	-	7,991,000.00	1.3%	593,783,765.00

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>014800000000</b>	<b>Abia State Independent Electoral Commission (ABSIEC)</b>	<b>2,138,826,320.00</b>	<b>1,638,826,320.00</b>	<b>2,000,000.00</b>	<b>2,500,000.00</b>	<b>0.2%</b>	<b>1,636,326,320.00</b>
014800100100	Abia State Independent Electoral Commission (ABSIEC)	2,138,826,320.00	1,638,826,320.00	2,000,000.00	2,500,000.00	0.2%	1,636,326,320.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>246,620,000.00</b>	<b>234,140,000.00</b>	-	-	<b>0.0%</b>	<b>234,140,000.00</b>
014900100100	Local Government Service Commission	236,120,000.00	223,640,000.00	-	-	0.0%	223,640,000.00
014900700100	Local Government Staff Pensions Board	10,500,000.00	10,500,000.00	-	-	0.0%	10,500,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>224,956,825,907.00</b>	<b>257,609,187,340.00</b>	<b>41,120,958,425.34</b>	<b>106,364,491,495.57</b>	<b>41.3%</b>	<b>151,244,695,844.43</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>27,602,340,000.00</b>	<b>7,602,340,000.00</b>	<b>44,990,811.81</b>	<b>273,173,479.12</b>	<b>3.6%</b>	<b>7,329,166,520.88</b>
021500100100	Ministry of Agriculture	27,372,839,100.00	7,372,839,100.00	44,990,811.81	270,173,479.12	3.7%	7,102,665,620.88
021510200100	Abia Agricultural Development Program (AADP)	229,500,900.00	229,500,900.00	-	3,000,000.00	1.3%	226,500,900.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>7,536,530,800.00</b>	<b>4,561,938,000.00</b>	<b>253,731,545.00</b>	<b>410,820,190.70</b>	<b>9.0%</b>	<b>4,151,117,809.30</b>
022000100100	Ministry of Finance	6,714,430,000.00	4,001,538,000.00	213,151,250.00	370,239,895.70	9.3%	3,631,298,104.30
022000700100	Office of the Accountant- General	385,000,000.00	345,000,000.00	40,580,295.00	40,580,295.00	11.8%	304,419,705.00
022000800100	Board of Internal Revenue	437,100,800.00	215,400,000.00	-	-	0.0%	215,400,000.00
<b>022200000000</b>	<b>Ministry of Trade, Commerce and Industry</b>	<b>2,987,142,300.00</b>	<b>1,301,751,900.00</b>	-	<b>2,400,000.00</b>	<b>0.2%</b>	<b>1,299,351,900.00</b>
022200100100	Ministry of Trade, Commerce and Industry	2,971,241,900.00	1,285,851,500.00	-	2,400,000.00	0.2%	1,283,451,500.00
022200500100	Metallurgical Complex	15,900,400.00	15,900,400.00	-	-	0.0%	15,900,400.00
<b>022800000000</b>	<b>Ministry of Science and Technology</b>	<b>906,501,800.00</b>	<b>935,501,800.00</b>	-	<b>5,707,500.00</b>	<b>0.6%</b>	<b>929,794,300.00</b>
022800100100	Ministry of Science and Technology	906,501,800.00	935,501,800.00	-	5,707,500.00	0.6%	929,794,300.00
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>9,359,600,000.00</b>	<b>6,697,100,000.00</b>	<b>10,000,000.00</b>	<b>4,595,156,032.21</b>	<b>68.6%</b>	<b>2,101,943,967.79</b>
022900100100	Ministry of Transport	8,909,500,000.00	6,197,000,000.00	-	4,551,737,059.97	73.5%	1,645,262,940.03
022900700200	Abia State Fire Service	104,000,000.00	154,000,000.00	-	5,571,360.00	3.6%	148,428,640.00
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	129,000,000.00	129,000,000.00	-	-	0.0%	129,000,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	125,000,000.00	125,000,000.00	-	17,847,612.24	14.3%	107,152,387.76
022905700100	Abia State Traffic Management Agency	92,100,000.00	92,100,000.00	10,000,000.00	20,000,000.00	21.7%	72,100,000.00
<b>023200000000</b>	<b>Ministry of Petroleum and Solid Minerals</b>	<b>700,000,000.00</b>	<b>700,000,000.00</b>	<b>44,370,000.00</b>	<b>69,335,000.00</b>	<b>9.9%</b>	<b>630,665,000.00</b>
023200100100	Ministry of Petroleum and Solid Minerals	700,000,000.00	700,000,000.00	44,370,000.00	69,335,000.00	9.9%	630,665,000.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>89,370,777,699.00</b>	<b>147,370,777,699.00</b>	<b>31,117,787,507.19</b>	<b>87,642,191,836.08</b>	<b>59.5%</b>	<b>59,728,585,862.92</b>
023400100100	Ministry of Works	87,320,777,699.00	147,320,777,699.00	31,117,787,507.19	87,642,191,836.08	59.5%	59,678,585,862.92
023400400100	Abia State Road Maintenance Agency (ABROMA)	2,050,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>023800000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>16,145,937,444.00</b>	<b>21,997,865,804.71</b>	<b>1,725,486,970.30</b>	<b>1,854,730,022.05</b>	<b>8.4%</b>	<b>20,143,135,782.66</b>
023800100100	Ministry of Budget and Economic Planning	13,775,119,857.00	19,752,281,117.71	1,720,936,970.30	1,840,180,022.05	9.3%	17,912,101,095.66
023800400100	Abia State Bureau of Statistics	168,017,400.00	42,784,500.00	-	-	0.0%	42,784,500.00
023800500100	Abia State Community & Social Development Agency	1,243,500,000.00	1,243,500,000.00	4,550,000.00	4,550,000.00	0.4%	1,238,950,000.00
023800600100	Abia State Social Safety Net Programme	793,450,187.00	866,205,404.00	-	10,000,000.00	1.2%	856,205,404.00
023800700100	Abia Policy Innovation Centre (APIC)	165,850,000.00	93,094,783.00	-	-	0.0%	93,094,783.00
<b>025200000000</b>	<b>Ministry of Power &amp; Public Utilities</b>	<b>7,510,736,305.00</b>	<b>7,059,361,958.00</b>	<b>658,698,950.00</b>	<b>1,023,062,357.08</b>	<b>14.5%</b>	<b>6,036,299,600.92</b>
025200100100	Ministry of Power & Public Utilities	6,125,961,311.00	5,864,586,964.00	658,698,950.00	1,023,062,357.08	17.4%	4,841,524,606.92
025210200100	Abia State Water and Sewerage Corporation	1,079,000,000.00	1,079,000,000.00	-	-	0.0%	1,079,000,000.00
025210300100	Abia State Rural Water Sanitation Agency	305,774,994.00	115,774,994.00	-	-	0.0%	115,774,994.00
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>61,350,059,559.00</b>	<b>57,199,690,178.29</b>	<b>7,265,892,641.04</b>	<b>10,482,412,878.33</b>	<b>18.3%</b>	<b>46,717,277,299.96</b>
025300100100	Ministry of Lands and Housing	48,037,633,944.00	43,064,564,563.29	6,716,238,261.04	9,350,431,893.33	21.7%	33,714,132,669.96
025301000100	Abia State Housing and Property Corporation	558,000,000.00	323,000,000.00	480,000.00	480,000.00	0.1%	322,520,000.00
025305600100	Umuhia Capital Development Authority (UCDA)	202,850,000.00	260,550,000.00	22,045,000.00	29,777,000.00	11.4%	230,773,000.00
025305700100	Abia State Estate Development Agency	348,500,600.00	348,500,600.00	-	76,777,800.00	22.0%	271,722,800.00
025305800100	Open Spaces Development Commission	127,400,000.00	127,400,000.00	-	-	0.0%	127,400,000.00
025305900100	Greater Aba Development Authority	12,075,675,015.00	13,075,675,015.00	527,129,380.00	1,024,946,185.00	7.8%	12,050,728,830.00
<b>027200000000</b>	<b>Ministry of Digital Economy and Small &amp; Medium Enterprises</b>	<b>1,487,200,000.00</b>	<b>2,182,860,000.00</b>	-	<b>5,502,200.00</b>	<b>0.3%</b>	<b>2,177,357,800.00</b>
027200100100	Ministry of Digital Economy and Small & Medium Enterprises	1,487,200,000.00	2,182,860,000.00	-	5,502,200.00	0.3%	2,177,357,800.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>8,546,530,699.00</b>	<b>6,046,530,699.00</b>	<b>24,136,000.00</b>	<b>2,050,136,000.00</b>	<b>33.9%</b>	<b>3,996,394,699.00</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>1,081,504,100.00</b>	<b>578,504,100.00</b>	<b>15,000,000.00</b>	<b>31,000,000.00</b>	<b>5.4%</b>	<b>547,504,100.00</b>
031801100100	Judicial Service Commission	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
031805100100	Judiciary - High Court	273,504,100.00	273,504,100.00	15,000,000.00	30,000,000.00	11.0%	243,504,100.00
031805100200	Judiciary - Abia State Judicial Multi-Door Court House	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
031805200100	Judiciary - Customary Court of Appeal	735,000,000.00	232,000,000.00	-	1,000,000.00	0.4%	231,000,000.00

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>7,465,026,599.00</b>	<b>5,468,026,599.00</b>	<b>9,136,000.00</b>	<b>2,019,136,000.00</b>	<b>36.9%</b>	<b>3,448,890,599.00</b>
032600100100	Ministry of Justice	7,427,000,000.00	5,430,000,000.00	9,136,000.00	2,019,136,000.00	37.2%	3,410,864,000.00
032600200100	Abia State Law Review and Reform Commission	38,026,599.00	38,026,599.00	-	-	0.0%	38,026,599.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>202,180,200,257.00</b>	<b>188,741,076,740.00</b>	<b>2,602,814,166.23</b>	<b>15,073,815,799.74</b>	<b>8.0%</b>	<b>173,667,260,940.26</b>
<b>051300000000</b>	<b>Ministry of Youths and Sports Development</b>	<b>15,342,746,000.00</b>	<b>5,771,707,489.70</b>	<b>167,930,000.00</b>	<b>486,634,450.00</b>	<b>8.4%</b>	<b>5,285,073,039.70</b>
051300100100	Ministry of Youths and Sports Development	15,137,746,000.00	5,137,746,000.00	167,930,000.00	486,634,450.00	9.5%	4,651,111,550.00
051300800100	Abia State Disability Commission	205,000,000.00	633,961,489.70	-	-	0.0%	633,961,489.70
<b>051400000000</b>	<b>Ministry of Women Affairs and Poverty Alleviation</b>	<b>5,330,500,000.00</b>	<b>6,434,500,000.00</b>	<b>340,070,643.59</b>	<b>635,877,461.91</b>	<b>9.9%</b>	<b>5,798,622,538.09</b>
051400100100	Ministry of Women Affairs and Social Development	5,330,500,000.00	6,434,500,000.00	340,070,643.59	635,877,461.91	9.9%	5,798,622,538.09
<b>051700000000</b>	<b>Ministry of Education</b>	<b>100,572,702,602.00</b>	<b>100,572,702,602.00</b>	<b>541,087,613.66</b>	<b>10,153,158,982.45</b>	<b>10.1%</b>	<b>90,419,543,619.55</b>
051700100100	Ministry of Education	86,911,511,845.00	86,911,511,845.00	528,875,949.66	6,750,131,580.07	7.8%	80,161,380,264.93
051700200100	Abia State Education for Employment Agency (EforE)	662,000,000.00	662,000,000.00	-	-	0.0%	662,000,000.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	8,820,965,500.00	8,820,965,500.00	-	3,355,389,006.48	38.0%	5,465,576,493.52
051700400100	Abia State Countinuing Teachers Training Board	43,185,930.00	43,185,930.00	-	-	0.0%	43,185,930.00
051700800100	Abia State Library Board	59,000,000.00	59,000,000.00	-	-	0.0%	59,000,000.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00
051701800100	Abia State Polytechnic, Aba	960,000,000.00	960,000,000.00	-	10,463,424.52	1.1%	949,536,575.48
051701900100	Abia State College of Education (Technical), Arochukwu	191,062,527.00	191,062,527.00	-	24,963,307.38	13.1%	166,099,219.62
051702100100	Abia State University, Uturu	1,545,000,000.00	1,545,000,000.00	12,211,664.00	12,211,664.00	0.8%	1,532,788,336.00
051705100100	Secondary Education Management Board (SEMB)	695,000,000.00	695,000,000.00	-	-	0.0%	695,000,000.00
051705600100	Abia State Scholarship Board	91,501,800.00	91,501,800.00	-	-	0.0%	91,501,800.00
051706400100	Abia State Examinations Development Commission	357,000,000.00	357,000,000.00	-	-	0.0%	357,000,000.00
051706500100	Abia State Education Support Fee And Education Trust Fund	207,975,000.00	207,975,000.00	-	-	0.0%	207,975,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>77,303,726,655.00</b>	<b>67,323,199,038.00</b>	<b>731,558,680.98</b>	<b>2,375,973,807.98</b>	<b>3.5%</b>	<b>64,947,225,230.02</b>
052100100100	Ministry of Health	71,556,630,574.00	61,296,630,574.00	556,606,230.98	2,045,543,769.48	3.3%	59,251,086,804.52
052100200100	Abia State Health Insurance Agency	2,579,614,481.00	2,579,614,481.00	104,000,000.00	104,000,000.00	4.0%	2,475,614,481.00
052100300100	AbiaState Primary Health Care Development Agency	599,500,600.00	1,142,245,983.00	68,002,450.00	104,002,450.00	9.1%	1,038,243,533.00
052102600100	Abia State University Teaching Hospital - Aba	1,098,701,000.00	728,701,000.00	2,950,000.00	95,768,588.50	13.1%	632,932,411.50
052102700200	Abia State College of Health Sciences & MgtTechnology - Aba	554,280,000.00	554,280,000.00	-	26,659,000.00	4.8%	527,621,000.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	601,000,000.00	497,105,000.00	-	-	0.0%	497,105,000.00
052110200100	Abia State Hospitals Management Board	314,000,000.00	314,000,000.00	-	-	0.0%	314,000,000.00
052110300100	Abia State Eye Management Bureau	-	210,622,000.00	-	-	0.0%	210,622,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>3,561,525,000.00</b>	<b>5,719,795,873.30</b>	<b>822,167,228.00</b>	<b>1,394,171,097.40</b>	<b>24.4%</b>	<b>4,325,624,775.90</b>
053500100100	Ministry of Environment	2,604,000,000.00	3,588,826,363.00	269,707,748.00	334,648,717.40	9.3%	3,254,177,645.60
053501600100	Abia State Environmental Protection Agency (ASEPA)	957,525,000.00	2,130,969,510.30	552,459,480.00	1,059,522,380.00	49.7%	1,071,447,130.30
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>69,000,000.00</b>	<b>2,919,171,737.00</b>	<b>-</b>	<b>28,000,000.00</b>	<b>1.0%</b>	<b>2,891,171,737.00</b>
055100100100	Ministry of Local Government and Chieftaincy Affairs	69,000,000.00	2,919,171,737.00	-	28,000,000.00	1.0%	2,891,171,737.00

**Table 8: Other Expenditure by Administrative Classification**

Abia State Government Budget Performance Report 2024 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>20,000,000,000.00</b>	<b>18,203,500,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>61.6%</b>	<b>6,984,465,993.71</b>
020000000000	ECONOMIC SECTOR	20,000,000,000.00	18,203,500,000.00	6,139,155,709.35	11,219,034,006.29	61.6%	6,984,465,993.71
022000000000	Ministry of Finance	20,000,000,000.00	18,203,500,000.00	6,139,155,709.35	11,219,034,006.29	61.6%	6,984,465,993.71
022000700100	Office of the Accountant- General	20,000,000,000.00	18,000,000,000.00	6,139,155,709.35	11,219,034,006.29	62.3%	6,780,965,993.71
022000800100	Board of Internal Revenue	-	203,500,000.00	-	-	0.0%	203,500,000.00

## 2.E Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Abia State Government Budget Performance Report 2024 Q3 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>63,037,755,619.53</b>	<b>171,815,050,728.19</b>	<b>30.3%</b>	<b>395,425,045,243.81</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>63,037,755,619.53</b>	<b>171,815,050,728.19</b>	<b>30.3%</b>	<b>395,425,045,243.81</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>47,836,327,244.46</b>	<b>52,164,894,050.46</b>	<b>9,550,601,336.67</b>	<b>25,753,002,892.64</b>	<b>49.4%</b>	<b>26,411,891,157.82</b>
<b>2101</b>	<b>SALARY</b>	<b>24,110,132,644.51</b>	<b>23,858,621,653.51</b>	<b>5,650,630,318.68</b>	<b>13,885,823,798.00</b>	<b>58.2%</b>	<b>9,972,797,855.51</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>24,110,132,644.51</b>	<b>23,858,621,653.51</b>	<b>5,650,630,318.68</b>	<b>13,885,823,798.00</b>	<b>58.2%</b>	<b>9,972,797,855.51</b>
21010101	SALARY	19,940,951,717.24	20,026,222,899.24	4,984,175,330.86	11,653,738,364.75	58.2%	8,372,484,534.49
21010102	OVER TIME PAYMENTS	579,066,690.61	552,804,517.61	137,121,474.59	274,534,543.13	49.7%	278,269,974.48
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,590,114,236.66	3,279,594,236.66	529,333,513.23	1,957,550,890.12	59.7%	1,322,043,346.54
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>15,098,514,308.95</b>	<b>14,918,011,806.95</b>	<b>1,908,334,650.54</b>	<b>3,931,743,585.69</b>	<b>26.4%</b>	<b>10,986,268,221.27</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>12,367,216,887.03</b>	<b>12,186,714,385.03</b>	<b>1,892,138,993.06</b>	<b>3,894,430,084.13</b>	<b>32.0%</b>	<b>8,292,284,300.91</b>
21020101	Housing/Rent Allowance	3,803,757,844.30	3,697,957,888.30	644,788,377.76	1,591,771,219.09	43.0%	2,106,186,669.21
21020102	Transport Allowance	833,283,185.04	821,100,282.04	214,758,352.04	442,894,906.17	53.9%	378,205,375.87
21020103	Meal Subsidy	586,910,883.00	581,366,983.00	109,387,459.54	216,184,006.30	37.2%	365,182,976.70
21020104	Utility Allowance	1,673,547,065.00	1,671,270,465.00	137,286,434.71	230,113,491.54	13.8%	1,441,156,973.46
21020105	Entertainment Allowance	91,044,736.12	94,642,336.12	9,225,565.12	27,887,555.04	29.5%	66,754,781.08
21020106	Leave Allowance	847,223,362.11	834,869,720.11	89,045,697.23	99,533,498.29	11.9%	735,336,221.82
21020107	Domestic Staff Allowance	1,100,068,479.42	1,053,138,075.42	100,879,981.27	299,041,531.80	28.4%	754,096,543.62
21020108	Shift Allowance	291,352,086.00	291,064,865.41	29,486,955.39	67,099,589.15	23.1%	223,965,276.26
21020111	Hazard Allowance	962,501,870.84	962,501,870.84	269,051,224.44	386,034,150.58	40.1%	576,467,720.26
21020110	Clinical Allowance	132,226,671.00	133,501,194.59	368,331.00	2,874,942.43	2.2%	130,626,252.16
21020113	Teaching Allowance	166,644,259.00	166,644,259.00	14,046,889.51	32,413,060.79	19.5%	134,231,198.21
21020112	Rural Posting Allowance	279,148,468.00	279,148,468.00	8,258,843.63	18,056,985.79	6.5%	261,091,482.21
21020109	Call Duties Allowance	335,260,743.00	335,260,743.00	52,285,458.60	158,135,406.14	47.2%	177,125,336.86
21020114	Duty Allowance	446,153,449.20	446,153,449.20	130,077,398.00	151,035,678.08	33.9%	295,117,771.12
21020115	News Paper Allowance	2,720,300.00	2,720,300.00	-	-	0.0%	2,720,300.00
21020116	Medical Allowance	79,137,406.00	79,137,406.00	5,292,553.00	5,292,553.00	6.7%	73,844,853.00
21020118	Non-Clinical Allowance	264,878,168.00	264,878,168.00	29,562,372.77	101,227,596.74	38.2%	163,650,571.26
21020119	Research Allowance (Field Work & Other Researches)	7,094,880.00	7,094,880.00	2,091,345.00	2,091,345.00	29.5%	5,003,535.00
21020120	Wardrobe Allowance	27,372,000.00	27,372,000.00	18,935,620.66	18,935,620.66	69.2%	8,436,379.34
21020123	Governing Council Allowance	7,890,000.00	7,890,000.00	388,000.00	388,000.00	4.9%	7,502,000.00
21020124	Specialist Allowance	57,307,537.00	57,307,537.00	5,417,306.38	21,914,120.53	38.2%	35,393,416.47
21020125	Tools/Touch Allowance	6,251,568.00	6,251,568.00	1,911,626.00	1,911,626.00	30.6%	4,339,942.00
21020126	Furniture Allowance	99,167,962.00	99,167,962.00	8,815,673.00	8,815,673.00	8.9%	90,352,289.00
21020127	Uniform/Outfit Allowance	22,328,184.00	22,328,184.00	2,392,238.00	2,392,238.00	10.7%	19,935,946.00
21020128	Journal Allowance	492,000.00	492,000.00	-	-	0.0%	492,000.00
21020129	Accessors of Family and Juvenils Court Allowance	4,320,000.00	4,320,000.00	-	-	0.0%	4,320,000.00
21020130	Magistrate Allowance	214,653,780.00	214,653,780.00	8,385,290.00	8,385,290.00	3.9%	206,268,490.00
21020131	Presiding Officers and Members of same Court Allowance	24,480,000.00	24,480,000.00	-	-	0.0%	24,480,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>2,731,297,421.92</b>	<b>2,731,297,421.92</b>	<b>16,195,657.48</b>	<b>37,313,501.56</b>	<b>1.4%</b>	<b>2,693,983,920.36</b>
21020201	NHIS CONTRIBUTION	2,372,503,470.40	2,372,503,470.40	-	-	0.0%	2,372,503,470.40
21020202	CONTRIBUTORY PENSION	358,793,951.52	358,793,951.52	16,195,657.48	37,313,501.56	10.4%	321,480,449.96
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>8,627,680,291.00</b>	<b>13,388,260,590.00</b>	<b>1,991,636,367.45</b>	<b>7,935,435,508.95</b>	<b>59.3%</b>	<b>5,452,825,081.05</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>8,627,680,291.00</b>	<b>13,388,260,590.00</b>	<b>1,991,636,367.45</b>	<b>7,935,435,508.95</b>	<b>59.3%</b>	<b>5,452,825,081.05</b>
21030101	GRATUITY	3,401,584,170.00	2,041,960,536.00	-	913,810,911.74	44.8%	1,128,149,624.26
21030102	PENSION	5,057,593,521.00	11,177,797,454.00	1,991,636,367.45	7,021,624,597.21	62.8%	4,156,172,856.79
21030103	DEATH BENEFITS	90,700,600.00	90,700,600.00	-	-	0.0%	90,700,600.00
21030104	CLEARANCE OF GRATUITY ARREARS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
21030107	SEVERANCE ALLOWANCE	72,802,000.00	72,802,000.00	-	-	0.0%	72,802,000.00



Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>43,662,220,334.54</b>	<b>39,503,653,528.54</b>	<b>7,688,902,171.16</b>	<b>17,914,698,768.24</b>	<b>45.3%</b>	<b>21,588,954,760.30</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>23,662,220,334.54</b>	<b>21,300,153,528.54</b>	<b>1,549,746,461.81</b>	<b>6,695,664,761.95</b>	<b>31.4%</b>	<b>14,604,488,766.59</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,058,956,682.00</b>	<b>3,084,887,715.92</b>	<b>385,505,546.81</b>	<b>665,530,624.37</b>	<b>21.6%</b>	<b>2,419,357,091.55</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	578,839,782.00	547,308,106.92	192,730,528.00	297,386,350.98	54.3%	249,921,755.94
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,484,994,594.00	1,493,657,303.00	150,632,562.81	261,472,126.46	17.5%	1,232,185,176.54
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	565,703,321.00	686,503,321.00	42,142,456.00	64,117,682.00	9.3%	622,385,639.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	428,698,685.00	356,698,685.00	-	42,554,464.93	11.9%	314,144,220.07
22020105	Hotel Accommodation	720,300.00	720,300.00	-	-	0.0%	720,300.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>315,846,839.00</b>	<b>296,771,430.00</b>	<b>13,976,800.00</b>	<b>73,959,636.02</b>	<b>24.9%</b>	<b>222,811,793.98</b>
22020201	ELECTRICITY CHARGES	159,623,189.00	161,332,589.00	8,800,000.00	61,474,103.22	38.1%	99,858,485.78
22020202	TELEPHONE CHARGES	11,531,200.00	11,431,200.00	-	1,465,000.00	12.8%	9,966,200.00
22020203	INTERNET ACCESS CHARGES	65,761,365.00	62,525,365.00	2,176,800.00	6,715,232.80	10.7%	55,810,132.20
22020204	SATELLITE BROADCASTING ACCESS CHARGES	15,944,490.00	15,944,490.00	-	168,900.00	1.1%	15,775,590.00
22020205	WATER RATES	11,600,741.00	6,250,741.00	-	-	0.0%	6,250,741.00
22020206	SEWERAGE CHARGES	2,870,000.00	2,800,000.00	-	-	0.0%	2,800,000.00
22020207	LEASED COMMUNICATION LINES(S)	3,057,300.00	3,057,300.00	-	-	0.0%	3,057,300.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	45,458,554.00	33,429,745.00	3,000,000.00	4,136,400.00	12.4%	29,293,345.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,367,390,791.00</b>	<b>1,435,371,363.67</b>	<b>51,747,554.90</b>	<b>450,007,812.13</b>	<b>31.4%</b>	<b>985,363,551.54</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	392,594,536.00	455,802,442.00	29,292,370.00	217,221,344.25	47.7%	238,581,097.75
22020302	BOOKS	35,416,700.00	37,916,700.00	-	12,675,000.00	33.4%	25,241,700.00
22020303	NEWSPAPERS	15,833,846.00	17,433,846.00	-	889,579.00	5.1%	16,544,267.00
22020304	MAGAZINES & PERIODICALS	25,873,500.00	25,373,500.00	-	100,000.00	0.4%	25,273,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	114,241,472.00	110,518,972.00	3,102,000.00	37,365,116.75	33.8%	73,153,855.25
22020306	PRINTING OF SECURITY DOCUMENTS	89,532,800.00	83,377,666.67	1,133,684.90	9,733,826.75	11.7%	73,643,839.92
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	105,315,548.00	128,802,329.60	9,334,000.00	93,313,122.38	72.4%	35,489,207.22
22020308	FIELD & CAMPING MATERIALS SUPPLIES	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020309	UNIFORMS & OTHER CLOTHING	60,093,749.00	71,744,049.00	6,000,000.00	18,592,550.00	25.9%	53,151,499.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	96,638,640.00	86,138,640.00	2,885,500.00	24,645,273.00	28.6%	61,493,367.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	431,350,000.00	417,763,218.40	-	35,472,000.00	8.5%	382,291,218.40
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,865,292,762.54</b>	<b>2,026,033,673.17</b>	<b>154,535,549.93</b>	<b>581,854,258.70</b>	<b>28.7%</b>	<b>1,444,179,414.47</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	453,486,930.34	496,156,992.09	47,764,120.00	199,771,615.75	40.3%	296,385,376.34
22020402	MAINTENANCE OF OFFICE FURNITURE	161,302,303.00	176,339,451.42	6,682,600.00	42,504,447.50	24.1%	133,835,003.92
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	511,521,385.20	554,198,785.45	64,516,429.93	129,743,583.93	23.4%	424,455,201.52
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	184,427,884.00	228,558,987.22	6,559,500.00	83,856,189.22	36.7%	144,702,798.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	338,027,223.00	347,427,920.00	28,762,900.00	74,876,680.00	21.6%	272,551,240.00
22020406	OTHER MAINTENANCE SERVICES	178,577,037.00	189,401,537.00	250,000.00	50,601,742.30	26.7%	138,799,794.70
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,950,000.00	2,950,000.00	-	-	0.0%	2,950,000.00
22020413	MINOR ROAD MAINTENANCE	25,000,000.00	21,000,000.00	-	500,000.00	2.4%	20,500,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>457,429,408.00</b>	<b>459,599,088.00</b>	<b>114,894,050.00</b>	<b>139,490,298.00</b>	<b>30.4%</b>	<b>320,108,790.00</b>
22020501	LOCAL TRAINING	295,953,718.00	298,123,398.00	32,750,100.00	53,596,200.00	18.0%	244,527,198.00
22020502	INTERNATIONAL TRAINING	161,475,690.00	161,475,690.00	82,143,950.00	85,894,098.00	53.2%	75,581,592.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>7,004,836,067.00</b>	<b>4,359,106,067.00</b>	<b>364,871,596.00</b>	<b>2,532,372,933.12</b>	<b>58.1%</b>	<b>1,826,733,133.88</b>
22020601	SECURITY SERVICES	709,895,105.00	705,715,105.00	96,441,290.00	388,211,395.00	55.0%	317,503,710.00
22020602	OFFICE RENT	140,520,600.00	138,020,600.00	45,160,000.00	85,432,438.00	61.9%	52,588,162.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,076,750,000.00	3,425,750,000.00	215,900,306.00	2,013,787,399.75	58.8%	1,411,962,600.25
22020605	CLEANING & FUMIGATION SERVICES	77,670,362.00	89,620,362.00	7,370,000.00	44,941,700.37	50.1%	44,678,661.63
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>723,647,471.00</b>	<b>809,903,816.00</b>	<b>44,038,428.00</b>	<b>125,395,337.37</b>	<b>15.5%</b>	<b>684,508,478.63</b>
22020701	FINANCIAL CONSULTING	99,115,010.00	186,971,355.00	3,638,000.00	22,593,058.70	12.1%	164,378,296.30
22020702	INFORMATION TECHNOLOGY CONSULTING	9,492,500.00	9,492,500.00	-	240,000.00	2.5%	9,252,500.00
22020703	LEGAL SERVICES	607,073,461.00	606,473,461.00	40,400,428.00	99,462,228.67	16.4%	507,011,232.33
22020704	ENGINEERING SERVICES	1,000,000.00	750,000.00	-	-	0.0%	750,000.00
22020705	ARCHITECTURAL SERVICES	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020706	SURVEYING SERVICES	2,304,400.00	2,054,400.00	-	800,000.00	38.9%	1,254,400.00
22020708	MEDICAL CONSULTING	4,162,100.00	3,662,100.00	-	2,300,050.00	62.8%	1,362,050.00

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,680,062,469.00</b>	<b>2,068,584,143.78</b>	<b>234,881,339.10</b>	<b>500,286,018.38</b>	<b>24.2%</b>	<b>1,568,298,125.40</b>
22020801	MOTOR VEHICLE FUEL COST	837,504,295.00	1,105,728,312.78	117,451,924.10	254,389,283.88	23.0%	851,339,028.90
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	59,914,850.00	63,245,250.00	2,777,800.00	9,306,655.00	14.7%	53,938,595.00
22020803	PLANT / GENERATOR FUEL COST	777,642,724.00	894,609,981.00	114,651,615.00	236,572,079.50	26.4%	658,037,901.50
22020806	COOKING GAS/FUEL COST	5,000,600.00	5,000,600.00	-	18,000.00	0.4%	4,982,600.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>705,523,450.00</b>	<b>462,396,686.00</b>	<b>17,493,330.57</b>	<b>28,261,350.73</b>	<b>6.1%</b>	<b>434,135,335.27</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	668,428,245.00	430,301,481.00	17,493,330.57	28,261,350.73	6.6%	402,040,130.27
22020902	INSURANCE PREMIUM	36,095,205.00	31,095,205.00	-	-	0.0%	31,095,205.00
22020903	LOSS ON FOREIGN EXCHANGE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,483,234,395.00</b>	<b>6,297,499,545.00</b>	<b>167,802,266.50</b>	<b>1,598,506,493.13</b>	<b>25.4%</b>	<b>4,698,993,051.87</b>
22021001	REFRESHMENT & MEALS	695,998,016.00	405,075,417.00	7,577,322.40	178,421,703.40	44.0%	226,653,713.60
22021002	HONORARIUM & SITTING ALLOWANCE	1,203,160,466.00	1,609,460,466.00	32,031,986.00	287,194,146.00	17.8%	1,322,266,320.00
22021003	PUBLICITY & ADVERTISEMENTS	464,715,304.00	482,623,798.00	8,533,453.10	146,332,726.10	30.3%	336,291,071.90
22021004	MEDICAL EXPENSES-LOCAL	189,265,761.00	182,402,561.00	5,595,600.00	27,086,938.76	14.9%	155,315,622.24
22021005	ACCREDITATION EXERCISES	17,720,300.00	5,520,300.00	-	1,241,590.00	22.5%	4,278,710.00
22021006	POSTAGES & COURIER SERVICES	22,849,401.00	21,142,156.00	304,225.00	839,725.00	4.0%	20,302,431.00
22021007	SOCIAL RESPONSIBILITY AND WELFARE PACKAGES	2,501,353,290.00	2,159,802,690.00	12,238,255.00	452,205,691.45	20.9%	1,707,596,998.55
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	9,355,516.00	9,355,516.00	-	-	0.0%	9,355,516.00
22021009	SPORTING ACTIVITIES	697,356,672.00	694,356,672.00	27,175,000.00	354,358,557.42	51.0%	339,998,114.58
22021010	STATE EMERGENCY INTERVENTION EXPENSES	30,000,000.00	30,000,000.00	10,800,000.00	10,800,000.00	36.0%	19,200,000.00
22021011	Recruitment and Appointment (Service wide)	304,600.00	304,600.00	-	-	0.0%	304,600.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	205,200.00	1,205,200.00	-	-	0.0%	1,205,200.00
22021013	PROMOTION (SERVICE WIDE)	5,854,590.00	7,754,590.00	-	1,321,000.00	17.0%	6,433,590.00
22021014	Annual Budget Defence Expenses & Administration	36,378,321.00	42,429,321.00	4,022,925.00	4,430,465.00	10.4%	37,998,856.00
22021016	Servicom	23,470,782.00	24,820,082.00	236,500.00	236,500.00	1.0%	24,583,582.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	16,600,000.00	2,600,000.00	987,000.00	987,000.00	38.0%	1,613,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	2,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	505,646,176.00	556,646,176.00	9,300,000.00	84,050,450.00	15.1%	472,595,726.00
22021028	Recess Allowance	51,000,000.00	51,000,000.00	49,000,000.00	49,000,000.00	96.1%	2,000,000.00
22021029	Public Relations	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>19,330,000,000.00</b>	<b>17,330,000,000.00</b>	<b>6,073,816,869.21</b>	<b>10,906,298,050.90</b>	<b>62.9%</b>	<b>6,423,701,949.10</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>599,172,402.00</b>	<b>2,099,172,402.00</b>	<b>1,445,522,895.97</b>	<b>2,044,695,297.97</b>	<b>97.4%</b>	<b>54,477,104.03</b>
22060101	FOREIGN LOAN REPAYMENT	599,172,402.00	2,099,172,402.00	1,445,522,895.97	2,044,695,297.97	97.4%	54,477,104.03
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>14,460,400,900.00</b>	<b>10,960,400,900.00</b>	<b>4,608,541,173.24</b>	<b>7,410,651,630.50</b>	<b>67.6%</b>	<b>3,549,749,269.50</b>
22060201	DOMESTIC LOAN REPAYMENT	13,000,000,000.00	9,500,000,000.00	4,608,541,173.24	7,404,201,630.50	77.9%	2,095,798,369.50
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,460,400,900.00	1,460,400,900.00	-	6,450,000.00	0.4%	1,453,950,900.00
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>703,376,298.00</b>	<b>703,376,298.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>703,376,298.00</b>
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	703,376,298.00	703,376,298.00	-	-	0.0%	703,376,298.00
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>3,567,050,400.00</b>	<b>3,567,050,400.00</b>	<b>19,752,800.00</b>	<b>1,450,951,122.43</b>	<b>40.7%</b>	<b>2,116,099,277.57</b>
22060401	REPAYMENT OF DOMESTIC ARREARS	1,515,000,000.00	1,515,000,000.00	-	1,380,584,079.31	91.1%	134,415,920.69
22060402	RECURRENT DEBT	2,052,050,400.00	2,052,050,400.00	19,752,800.00	70,367,043.12	3.4%	1,981,683,356.88
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>670,000,000.00</b>	<b>873,500,000.00</b>	<b>65,338,840.14</b>	<b>312,735,955.39</b>	<b>35.8%</b>	<b>560,764,044.61</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>670,000,000.00</b>	<b>873,500,000.00</b>	<b>65,338,840.14</b>	<b>312,735,955.39</b>	<b>35.8%</b>	<b>560,764,044.61</b>
22070102	CONTRACTORS/OTHER MISCELLANEOUS DEBTS	530,000,000.00	530,000,000.00	21,680,501.60	221,494,512.60	41.8%	308,505,487.40
22070104	Payment for Cost of Collection IGR	140,000,000.00	343,500,000.00	43,658,338.54	91,241,442.79	26.6%	252,258,557.21
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>475,571,548,393.00</b>	<b>475,571,548,393.00</b>	<b>45,798,252,111.70</b>	<b>128,147,349,067.31</b>	<b>26.9%</b>	<b>347,424,199,325.69</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>30,280,789,927.00</b>	<b>51,754,811,386.60</b>	<b>9,310,264,989.17</b>	<b>10,974,407,025.29</b>	<b>21.2%</b>	<b>40,780,404,361.31</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>30,280,789,927.00</b>	<b>51,754,811,386.60</b>	<b>9,310,264,989.17</b>	<b>10,974,407,025.29</b>	<b>21.2%</b>	<b>40,780,404,361.31</b>
23010101	PURCHASE / ACQUISITION OF LAND	5,066,400,000.00	22,774,622,000.00	6,647,442,642.44	6,656,430,142.44	29.2%	16,118,191,857.56
23010102	PURCHASE OF OFFICE BUILDINGS	111,000,000.00	111,000,000.00	10,000,000.00	26,347,612.24	23.7%	84,652,387.76
23010104	PURCHASE MOTOR CYCLES/BIKES	105,000,600.00	105,000,600.00	10,000,000.00	20,000,000.00	19.0%	85,000,600.00
23010105	PURCHASE OF MOTOR VEHICLES	5,946,756,437.00	6,530,265,105.00	1,845,912,500.00	2,669,056,000.00	40.9%	3,861,209,105.00
23010106	PURCHASE OF VANS	2,704,980,600.00	1,124,745,383.00	-	-	0.0%	1,124,745,383.00
23010107	PURCHASE OF TRUCKS	949,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00

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<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,680,062,469.00</b>	<b>2,068,584,143.78</b>	<b>234,881,339.10</b>	<b>500,286,018.38</b>	<b>24.2%</b>	<b>1,568,298,125.40</b>
23010108	PURCHASE OF BUSES	3,011,804,906.00	1,965,225,984.00	-	-	0.0%	1,965,225,984.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,578,242,741.00	3,286,665,230.70	58,330,845.00	137,617,899.00	4.2%	3,149,047,331.70
23010113	PURCHASE OF COMPUTERS	179,565,172.00	195,065,172.00	-	3,616,000.00	1.9%	191,449,172.00
23010114	PURCHASE OF COMPUTER PRINTERS	39,500,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	305,141,351.00	396,591,351.00	2,950,000.00	8,210,000.00	2.1%	388,381,351.00
23010117	PURCHASE OF SHREDDING MACHINES	400,000.00	400,000.00	-	-	0.0%	400,000.00
23010119	PURCHASE OF POWER GENERATING SET	874,065,860.00	1,248,514,654.00	88,482,800.00	156,361,294.00	12.5%	1,092,153,360.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	3,037,503.00	3,037,503.00	-	-	0.0%	3,037,503.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,905,203,518.00	6,827,761,989.00	476,927,930.98	796,134,554.48	11.7%	6,031,627,434.52
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	74,760,000.00	134,746,200.00	-	40,039,360.00	29.7%	94,706,840.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	191,062,775.00	361,062,775.00	-	27,846,307.38	7.7%	333,216,467.62
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	103,000,000.00	103,000,000.00	9,136,000.00	11,095,000.00	10.8%	91,905,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	120,862,497.00	85,862,497.00	-	-	0.0%	85,862,497.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,328,039,100.00	1,234,039,100.00	44,990,811.81	170,889,896.81	13.8%	1,063,149,203.19
23010128	PURCHASE OF SECURITY EQUIPMENT	404,000,000.00	402,000,000.00	-	-	0.0%	402,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,391,106,500.00	1,246,231,506.00	82,032,000.00	134,062,000.00	10.8%	1,112,169,506.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,077,242.00	2,077,242.00	-	-	0.0%	2,077,242.00
23010132	Purch. & Installation of Security Equip.(CCTV and Intercom)	90,350,000.00	1,587,650,000.00	973,000.00	43,614,500.00	2.7%	1,544,035,500.00
23010139	PURCHASE OF INFORMATION & COMMUNICATION EQUIPMENTS	1,753,433,125.00	1,764,247,094.90	33,086,458.94	73,086,458.94	4.1%	1,691,160,635.96
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>261,205,052,438.27</b>	<b>196,375,300,233.56</b>	<b>22,791,307,106.31</b>	<b>83,639,320,490.62</b>	<b>42.6%</b>	<b>112,735,979,742.94</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>261,205,052,438.27</b>	<b>196,375,300,233.56</b>	<b>22,791,307,106.31</b>	<b>83,639,320,490.62</b>	<b>42.6%</b>	<b>112,735,979,742.94</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	32,496,326,206.00	9,082,955,609.29	55,014,000.00	2,424,112,582.29	26.7%	6,558,843,027.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	350,837,503.00	292,337,503.00	-	-	0.0%	292,337,503.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,652,461,311.00	5,198,586,964.00	500,308,650.00	840,163,057.08	16.2%	4,358,423,906.92
23020104	CONSTRUCTION / PROVISION OF HOUSING	310,500,600.00	296,500,600.00	-	56,180,300.00	18.9%	240,320,300.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	156,504,794.00	3,035,504,794.00	-	14,073,000.00	0.5%	3,021,431,794.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	69,071,042,509.00	33,252,250,260.00	-	1,060,000,000.00	3.2%	32,192,250,260.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5,168,615,500.00	5,393,615,500.00	-	2,602,737,312.90	48.3%	2,790,878,187.10
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	137,500,000.00	137,500,000.00	-	-	0.0%	137,500,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,880,000,000.00	2,380,000,000.00	117,699,000.00	153,858,450.00	6.5%	2,226,141,550.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	25,201,300,600.00	5,295,300,600.00	-	102,283,582.31	1.9%	5,193,017,017.69
23020114	CONSTRUCTION / PROVISION OF ROADS	75,510,828,146.27	113,045,752,146.27	21,942,038,206.31	68,517,133,231.20	60.6%	44,528,618,915.07
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,920,086,677.00	10,086,272,848.00	127,830,000.00	5,390,609,559.84	53.4%	4,695,663,288.16
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,422,116,806.00	1,402,116,806.00	-	-	0.0%	1,402,116,806.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	150,000,000.00	150,000,000.00	6,250,000.00	6,250,000.00	4.2%	143,750,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,443,199,400.00	797,809,000.00	-	15,000,000.00	1.9%	782,809,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	18,333,732,386.00	6,528,797,603.00	42,167,250.00	2,456,919,415.00	37.6%	4,071,878,188.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>117,517,463,034.73</b>	<b>145,384,276,442.73</b>	<b>10,151,708,699.14</b>	<b>25,268,153,649.15</b>	<b>17.4%</b>	<b>120,116,122,793.58</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>117,517,463,034.73</b>	<b>145,384,276,442.73</b>	<b>10,151,708,699.14</b>	<b>25,268,153,649.15</b>	<b>17.4%</b>	<b>120,116,122,793.58</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	828,615,500.00	609,414,700.00	-	-	0.0%	609,414,700.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	10,000,000.00	10,000,000.00	-	7,917,500.00	79.2%	2,082,500.00
23030103	REHABILITATION / REPAIRS - HOUSING	90,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,048,948,753.00	2,474,000,000.00	8,640,000.00	12,268,400.00	0.5%	2,461,731,600.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	894,920,600.00	20,383,091,840.00	47,682,450.00	317,587,388.50	1.6%	20,065,504,451.50
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	67,415,401,200.00	67,225,401,200.00	299,811,949.66	4,257,072,609.17	6.3%	62,968,328,590.83
23030110	REHABILITATION / REPAIRS - LIBRARIES	29,125,006.00	29,125,006.00	-	-	0.0%	29,125,006.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	2,000,000,000.00	500,000,000.00	13,900,000.00	64,925,000.00	13.0%	435,075,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	812,500,000.00	812,500,000.00	-	-	0.0%	812,500,000.00
23030113	REHABILITATION / REPAIRS - ROADS	28,143,761,796.73	43,593,761,796.73	9,702,878,680.88	20,156,885,497.88	46.2%	23,436,876,298.85
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,782,147,679.00	9,132,686,100.00	78,795,618.60	451,497,253.60	4.9%	8,681,188,846.40
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	35,000,000.00	42,253,300.00	-	-	0.0%	42,253,300.00
23030123	REHABILITATION/REPAIRS - TRAFFIC /STREET LIGHTS	210,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,186,042,500.00	186,042,500.00	-	-	0.0%	186,042,500.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	31,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>3,577,480,100.00</b>	<b>4,445,406,890.30</b>	<b>608,121,928.00</b>	<b>1,148,592,897.40</b>	<b>25.8%</b>	<b>3,296,813,992.90</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>3,577,480,100.00</b>	<b>4,445,406,890.30</b>	<b>608,121,928.00</b>	<b>1,148,592,897.40</b>	<b>25.8%</b>	<b>3,296,813,992.90</b>
23040101	TREE PLANTING	1,192,000,000.00	612,000,000.00	-	15,000,000.00	2.5%	597,000,000.00
23040102	EROSION & FLOOD CONTROL	2,339,120,000.00	3,792,046,790.30	608,121,928.00	1,133,592,897.40	29.9%	2,658,453,892.90
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	6,360,100.00	1,360,100.00	-	-	0.0%	1,360,100.00
23040105	WATER POLLUTION PREVENTION & CONTROL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>63,160,762,893.00</b>	<b>77,611,753,439.81</b>	<b>2,936,849,389.08</b>	<b>7,116,875,004.85</b>	<b>9.2%</b>	<b>70,494,878,434.96</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>63,160,762,893.00</b>	<b>77,611,753,439.81</b>	<b>2,936,849,389.08</b>	<b>7,116,875,004.85</b>	<b>9.2%</b>	<b>70,494,878,434.96</b>
23050101	RESEARCH AND DEVELOPMENT	6,983,384,889.00	7,243,082,492.00	390,422,313.71	656,950,329.41	9.1%	6,586,132,162.59
23050102	COMPUTER SOFTWARE ACQUISITION	247,450,500.00	1,186,450,500.00	350,000.00	8,835,017.00	0.7%	1,177,615,483.00
23050103	MONITORING AND EVALUATION	7,938,008,100.00	14,272,473,100.00	99,136,664.00	112,109,564.00	0.8%	14,160,363,536.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,183,125,006.00	1,213,125,006.00	93,281,800.00	106,851,000.00	8.8%	1,106,274,006.00
23050106	5% Geometric Power Aba LTD Investment Sybsgipction Shares	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23050108	SPECIAL INTERVENTION/CAPACITY BUILDING PROGRAMME	25,806,300,970.00	23,064,926,623.00	229,064,000.00	3,229,064,000.00	14.0%	19,835,862,623.00
23050109	e-Learning	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23050110	Value Orientation/Sensitization	1,509,842,503.00	1,711,842,503.00	116,905,250.00	162,990,250.00	9.5%	1,548,852,253.00
23050111	Publications/Publicity	1,196,280,000.00	1,556,524,783.00	4,709,061.19	379,688,061.19	24.4%	1,176,836,721.81
23050112	Social Responsibility and Welfare Activities	9,707,511,068.00	15,210,447,458.10	2,002,980,300.18	2,460,386,783.25	16.2%	12,750,060,674.85
23050113	Contingency Reserve	7,578,859,857.00	11,142,880,974.71	-	-	0.0%	11,142,880,974.71

## 2.F Expenditure by Function

**Table 10: Total Expenditure by Function**

Abia State Government Budget Performance Report 2024 Q3 - Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>63,037,755,619.53</b>	<b>171,815,050,728.19</b>	<b>30.3%</b>	<b>395,425,045,243.81</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>87,646,925,613.62</b>	<b>77,541,450,803.33</b>	<b>11,704,878,426.67</b>	<b>24,455,935,445.95</b>	<b>31.5%</b>	<b>53,085,515,357.38</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>37,532,450,627.87</b>	<b>29,002,723,374.87</b>	<b>3,263,048,946.73</b>	<b>9,698,936,168.35</b>	<b>33.4%</b>	<b>19,303,787,206.52</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	27,245,578,054.89	21,888,944,201.89	2,680,453,913.17	8,360,243,138.84	38.2%	13,528,701,063.05
70112	FINANCIAL AND FISCAL AFFAIRS	10,286,872,572.98	7,113,779,172.98	582,595,033.56	1,338,693,029.51	18.8%	5,775,086,143.47
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>30,114,474,985.75</b>	<b>30,538,727,428.46</b>	<b>2,302,673,770.59</b>	<b>3,537,965,271.31</b>	<b>11.6%</b>	<b>27,000,762,157.15</b>
70131	GENERAL PERSONNEL SERVICES	2,889,921,583.91	3,149,166,148.91	172,730,226.92	478,820,582.47	15.2%	2,670,345,566.44
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,671,685,055.00	20,465,858,198.71	1,834,481,974.00	2,098,556,086.44	10.3%	18,367,302,112.27
70133	OTHER GENERAL SERVICES	12,552,868,346.84	6,923,703,080.84	295,461,569.67	960,588,602.40	13.9%	5,963,114,478.44
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>20,000,000,000.00</b>	<b>18,000,000,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>62.3%</b>	<b>6,780,965,993.71</b>
70171	PUBLIC DEBT TRANSACTIONS	20,000,000,000.00	18,000,000,000.00	6,139,155,709.35	11,219,034,006.29	62.3%	6,780,965,993.71
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>16,407,099,639.08</b>	<b>14,195,637,029.08</b>	<b>1,525,173,783.04</b>	<b>5,606,231,740.64</b>	<b>39.5%</b>	<b>8,589,405,288.44</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>1,595,918,779.00</b>	<b>1,782,856,169.00</b>	<b>67,952,336.00</b>	<b>332,947,702.20</b>	<b>18.7%</b>	<b>1,449,908,466.80</b>
70311	POLICE SERVICES	1,595,918,779.00	1,782,856,169.00	67,952,336.00	332,947,702.20	18.7%	1,449,908,466.80
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>232,596,851.00</b>	<b>282,596,851.00</b>	<b>17,606,123.80</b>	<b>54,676,446.80</b>	<b>19.3%</b>	<b>227,920,404.20</b>
70321	FIRE PROTECTION SERVICES	232,596,851.00	282,596,851.00	17,606,123.80	54,676,446.80	19.3%	227,920,404.20
<b>7033</b>	<b>LAW COURTS</b>	<b>14,578,584,009.08</b>	<b>12,130,184,009.08</b>	<b>1,439,615,323.24</b>	<b>5,218,607,591.64</b>	<b>43.0%</b>	<b>6,911,576,417.44</b>
70331	LAW COURTS	14,578,584,009.08	12,130,184,009.08	1,439,615,323.24	5,218,607,591.64	43.0%	6,911,576,417.44
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>154,732,199,059.09</b>	<b>190,230,402,786.09</b>	<b>33,161,328,209.96</b>	<b>96,540,750,951.98</b>	<b>50.7%</b>	<b>93,689,651,834.11</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>5,621,136,228.84</b>	<b>4,708,079,928.84</b>	<b>143,282,933.90</b>	<b>365,886,996.59</b>	<b>7.8%</b>	<b>4,342,192,932.25</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,621,136,228.84	4,708,079,928.84	143,282,933.90	365,886,996.59	7.8%	4,342,192,932.25
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>28,913,906,065.40</b>	<b>8,928,906,065.40</b>	<b>336,951,718.09</b>	<b>1,026,713,591.12</b>	<b>11.5%</b>	<b>7,902,192,474.28</b>
70421	AGRICULTURE	28,913,906,065.40	8,928,906,065.40	336,951,718.09	1,026,713,591.12	11.5%	7,902,192,474.28
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>6,314,015,753.00</b>	<b>6,218,841,406.00</b>	<b>718,346,335.81</b>	<b>1,172,076,749.80</b>	<b>18.8%</b>	<b>5,046,764,656.20</b>
70435	ELECTRICITY	6,314,015,753.00	6,218,841,406.00	718,346,335.81	1,172,076,749.80	18.8%	5,046,764,656.20
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>100,555,676,040.45</b>	<b>161,644,676,040.45</b>	<b>31,798,680,854.67</b>	<b>88,995,598,561.36</b>	<b>55.1%</b>	<b>72,649,077,479.09</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	843,950,744.20	873,950,744.20	83,330,101.16	157,404,909.76	18.0%	716,545,834.44
70443	CONSTRUCTION	99,711,725,296.25	160,770,725,296.25	31,715,350,753.51	88,838,193,651.60	55.3%	71,932,531,644.65
<b>7045</b>	<b>TRANSPORT</b>	<b>12,144,391,822.40</b>	<b>7,512,826,196.40</b>	<b>134,106,464.76</b>	<b>4,890,365,818.67</b>	<b>65.1%</b>	<b>2,622,460,377.73</b>
70451	ROAD TRANSPORT	12,144,391,822.40	7,512,826,196.40	134,106,464.76	4,890,365,818.67	65.1%	2,622,460,377.73
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>1,183,073,149.00</b>	<b>1,217,073,149.00</b>	<b>29,959,902.73</b>	<b>90,109,234.44</b>	<b>7.4%</b>	<b>1,126,963,914.56</b>
70473	TOURISM	115,074,292.00	115,074,292.00	2,739,437.00	7,498,151.00	6.5%	107,576,141.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,067,998,857.00	1,101,998,857.00	27,220,465.73	82,611,083.44	7.5%	1,019,387,773.56
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>4,271,920,653.00</b>	<b>6,464,291,526.30</b>	<b>981,978,241.78</b>	<b>1,849,378,341.94</b>	<b>28.6%</b>	<b>4,614,913,184.36</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>1,196,375,644.00</b>	<b>2,389,820,154.30</b>	<b>595,469,053.55</b>	<b>1,250,586,504.97</b>	<b>52.3%</b>	<b>1,139,233,649.33</b>
70511	WASTE MANAGEMENT	1,196,375,644.00	2,389,820,154.30	595,469,053.55	1,250,586,504.97	52.3%	1,139,233,649.33
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>163,496,809.00</b>	<b>163,496,809.00</b>	<b>4,754,646.00</b>	<b>10,874,031.00</b>	<b>6.7%</b>	<b>152,622,778.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	163,496,809.00	163,496,809.00	4,754,646.00	10,874,031.00	6.7%	152,622,778.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>2,912,048,200.00</b>	<b>3,910,974,563.00</b>	<b>381,754,542.23</b>	<b>587,917,805.97</b>	<b>15.0%</b>	<b>3,323,056,757.03</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,912,048,200.00	3,910,974,563.00	381,754,542.23	587,917,805.97	15.0%	3,323,056,757.03
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>57,825,544,867.16</b>	<b>55,374,347,223.45</b>	<b>7,196,114,878.99</b>	<b>11,028,953,409.51</b>	<b>19.9%</b>	<b>44,345,393,813.94</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>50,359,091,486.22</b>	<b>45,232,722,105.51</b>	<b>7,053,741,974.41</b>	<b>10,069,888,737.11</b>	<b>22.3%</b>	<b>35,162,833,368.40</b>
70611	HOUSING DEVELOPMENT	50,359,091,486.22	45,232,722,105.51	7,053,741,974.41	10,069,888,737.11	22.3%	35,162,833,368.40
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>5,859,612,461.34</b>	<b>8,724,784,198.34</b>	<b>100,788,088.32</b>	<b>865,670,951.15</b>	<b>9.9%</b>	<b>7,859,113,247.19</b>
70621	COMMUNITY DEVELOPMENT	5,859,612,461.34	8,724,784,198.34	100,788,088.32	865,670,951.15	9.9%	7,859,113,247.19
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,606,840,919.60</b>	<b>1,416,840,919.60</b>	<b>41,584,816.26</b>	<b>93,393,721.25</b>	<b>6.6%</b>	<b>1,323,447,198.35</b>
70631	WATER SUPPLY	1,606,840,919.60	1,416,840,919.60	41,584,816.26	93,393,721.25	6.6%	1,323,447,198.35

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>707</b>	<b>HEALTH</b>	<b>81,302,404,021.63</b>	<b>71,604,449,504.63</b>	<b>1,640,729,442.77</b>	<b>4,943,593,449.39</b>	<b>6.9%</b>	<b>66,660,856,055.24</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>694,716,998.00</b>	<b>631,921,998.00</b>	<b>8,728,500.00</b>	<b>32,090,991.56</b>	<b>5.1%</b>	<b>599,831,006.44</b>
70721	GENERAL MEDICAL SERVICES	60,810,000.00	60,810,000.00	-	500,000.00	0.8%	60,310,000.00
70722	SPECIALIZED MEDICAL SERVICES	633,906,998.00	571,111,998.00	8,728,500.00	31,590,991.56	5.5%	539,521,006.44
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>2,266,492,998.00</b>	<b>2,266,492,998.00</b>	<b>313,386,502.42</b>	<b>752,177,857.93</b>	<b>33.2%</b>	<b>1,514,315,140.07</b>
70731	GENERAL HOSPITAL SERVICES	2,066,977,298.00	2,066,977,298.00	270,005,374.04	640,991,625.84	31.0%	1,425,985,672.16
70732	SPECIALIZED HOSPITAL SERVICES	199,515,700.00	199,515,700.00	43,381,128.38	111,186,232.09	55.7%	88,329,467.91
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>3,358,331,544.63</b>	<b>3,968,172,027.63</b>	<b>195,327,857.00</b>	<b>249,238,126.00</b>	<b>6.3%</b>	<b>3,718,933,901.63</b>
70741	PUBLIC HEALTH SERVICES	3,358,331,544.63	3,968,172,027.63	195,327,857.00	249,238,126.00	6.3%	3,718,933,901.63
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>74,982,862,481.00</b>	<b>64,737,862,481.00</b>	<b>1,123,286,583.35</b>	<b>3,910,086,473.90</b>	<b>6.0%</b>	<b>60,827,776,007.10</b>
70761	HEALTH N.E.C.	74,982,862,481.00	64,737,862,481.00	1,123,286,583.35	3,910,086,473.90	6.0%	60,827,776,007.10
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>30,965,208,261.30</b>	<b>12,468,696,147.30</b>	<b>957,173,426.19</b>	<b>2,811,977,153.30</b>	<b>22.6%</b>	<b>9,656,718,994.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>17,753,342,409.00</b>	<b>8,398,474,153.00</b>	<b>645,228,674.17</b>	<b>2,086,845,902.78</b>	<b>24.8%</b>	<b>6,311,628,250.22</b>
70811	RECREATIONAL AND SPORTING SERVICES	17,753,342,409.00	8,398,474,153.00	645,228,674.17	2,086,845,902.78	24.8%	6,311,628,250.22
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>53,490,915.00</b>	<b>43,365,909.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>43,365,909.00</b>
70821	CULTURAL SERVICES	53,490,915.00	43,365,909.00	-	-	0.0%	43,365,909.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>12,928,714,937.30</b>	<b>3,807,196,085.30</b>	<b>311,544,752.02</b>	<b>724,731,250.52</b>	<b>19.0%</b>	<b>3,082,464,834.78</b>
70831	BROADCASTING AND PUBLISHING SERVICES	12,928,714,937.30	3,807,196,085.30	311,544,752.02	724,731,250.52	19.0%	3,082,464,834.78
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>177,000,000.00</b>	<b>177,000,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.2%</b>	<b>176,600,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	177,000,000.00	177,000,000.00	400,000.00	400,000.00	0.2%	176,600,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>52,660,000.00</b>	<b>42,660,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>42,660,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	52,660,000.00	42,660,000.00	-	-	0.0%	42,660,000.00
<b>709</b>	<b>EDUCATION</b>	<b>117,563,654,543.60</b>	<b>116,807,702,632.60</b>	<b>3,453,294,264.57</b>	<b>15,752,167,772.39</b>	<b>13.5%</b>	<b>101,055,534,860.21</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>9,395,398,456.00</b>	<b>8,940,146,545.00</b>	<b>5,000,000.00</b>	<b>3,360,389,006.48</b>	<b>37.6%</b>	<b>5,579,757,538.52</b>
70912	PRIMARY EDUCATION	9,395,398,456.00	8,940,146,545.00	5,000,000.00	3,360,389,006.48	37.6%	5,579,757,538.52
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>3,820,401,792.00</b>	<b>3,820,401,792.00</b>	<b>699,378,256.51</b>	<b>1,521,273,607.45</b>	<b>39.8%</b>	<b>2,299,128,184.55</b>
70922	UPPER-SECONDARY EDUCATION	3,820,401,792.00	3,820,401,792.00	699,378,256.51	1,521,273,607.45	39.8%	2,299,128,184.55
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>15,089,878,227.00</b>	<b>14,774,178,227.00</b>	<b>2,009,592,010.75</b>	<b>3,087,576,920.97</b>	<b>20.9%</b>	<b>11,686,601,306.03</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	7,827,233,562.00	7,511,533,562.00	969,903,109.37	1,921,603,290.26	25.6%	5,589,930,271.74
70942	SECOND STAGE OF TERTIARY EDUCATION	7,262,644,665.00	7,262,644,665.00	1,039,688,901.38	1,165,973,630.71	16.1%	6,096,671,034.29
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>56,593,395.00</b>	<b>56,593,395.00</b>	<b>-</b>	<b>10,099,800.00</b>	<b>17.8%</b>	<b>46,493,595.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	56,593,395.00	56,593,395.00	-	10,099,800.00	17.8%	46,493,595.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>201,632,255.20</b>	<b>201,632,255.20</b>	<b>23,745,858.00</b>	<b>65,775,224.00</b>	<b>32.6%</b>	<b>135,857,031.20</b>
70971	R & D EDUCATION	201,632,255.20	201,632,255.20	23,745,858.00	65,775,224.00	32.6%	135,857,031.20
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>88,999,750,418.40</b>	<b>89,014,750,418.40</b>	<b>715,578,139.31</b>	<b>7,707,053,213.49</b>	<b>8.7%</b>	<b>81,307,697,204.91</b>
70981	EDUCATION N.E.C.	88,999,750,418.40	89,014,750,418.40	715,578,139.31	7,707,053,213.49	8.7%	81,307,697,204.91
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>16,525,139,313.52</b>	<b>22,553,118,319.22</b>	<b>2,417,084,945.56</b>	<b>8,826,062,463.09</b>	<b>39.1%</b>	<b>13,727,055,856.13</b>
<b>7102</b>	<b>OLD AGE</b>	<b>9,183,323,421.52</b>	<b>13,943,903,720.52</b>	<b>2,008,332,024.93</b>	<b>7,961,939,992.51</b>	<b>57.1%</b>	<b>5,981,963,728.01</b>
71021	OLD AGE	9,183,323,421.52	13,943,903,720.52	2,008,332,024.93	7,961,939,992.51	57.1%	5,981,963,728.01
<b>7103</b>	<b>SURVIVORS</b>	<b>90,700,600.00</b>	<b>90,700,600.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>90,700,600.00</b>
71031	SURVIVORS	90,700,600.00	90,700,600.00	-	-	0.0%	90,700,600.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>6,042,551,786.00</b>	<b>7,161,551,786.00</b>	<b>407,054,920.63</b>	<b>846,194,470.58</b>	<b>11.8%</b>	<b>6,315,357,315.42</b>
71041	FAMILY AND CHILDREN	6,042,551,786.00	7,161,551,786.00	407,054,920.63	846,194,470.58	11.8%	6,315,357,315.42
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>250,208,319.00</b>	<b>277,609,808.70</b>	<b>698,000.00</b>	<b>698,000.00</b>	<b>0.3%</b>	<b>276,911,808.70</b>
71051	UNEMPLOYMENT	250,208,319.00	277,609,808.70	698,000.00	698,000.00	0.3%	276,911,808.70
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>958,355,187.00</b>	<b>1,079,352,404.00</b>	<b>1,000,000.00</b>	<b>17,230,000.00</b>	<b>1.6%</b>	<b>1,062,122,404.00</b>
71091	SOCIAL PROTECTION N.E.C.	958,355,187.00	1,079,352,404.00	1,000,000.00	17,230,000.00	1.6%	1,062,122,404.00

**Table 11: Personnel Expenditure by Function**

Abia State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>47,836,327,244.46</b>	<b>52,164,894,050.46</b>	<b>9,550,601,336.67</b>	<b>25,753,002,892.64</b>	<b>49.4%</b>	<b>26,411,891,157.82</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>6,304,894,817.62</b>	<b>6,064,894,817.62</b>	<b>889,751,296.02</b>	<b>2,644,393,633.07</b>	<b>43.6%</b>	<b>3,420,501,184.55</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>2,840,104,415.87</b>	<b>2,800,104,415.87</b>	<b>509,556,567.73</b>	<b>1,703,828,314.81</b>	<b>60.8%</b>	<b>1,096,276,101.06</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,788,015,714.89	1,748,015,714.89	271,403,195.84	1,018,749,497.19	58.3%	729,266,217.70
70112	FINANCIAL AND FISCAL AFFAIRS	1,052,088,700.98	1,052,088,700.98	238,153,371.89	685,078,817.62	65.1%	367,009,883.36
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>3,464,790,401.75</b>	<b>3,264,790,401.75</b>	<b>380,194,728.29</b>	<b>940,565,318.26</b>	<b>28.8%</b>	<b>2,324,225,083.49</b>
70131	GENERAL PERSONNEL SERVICES	1,968,366,538.91	1,968,366,538.91	156,412,026.92	400,738,222.97	20.4%	1,567,628,315.94
70132	OVERALL PLANNING AND STATISTICAL SERVICES	447,071,680.00	447,071,680.00	99,793,963.70	227,292,444.39	50.8%	219,779,235.61
70133	OTHER GENERAL SERVICES	1,049,352,182.84	849,352,182.84	123,988,737.67	312,534,650.90	36.8%	536,817,531.94
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>5,033,516,844.08</b>	<b>4,963,516,844.08</b>	<b>1,233,315,636.04</b>	<b>2,811,861,252.64</b>	<b>56.7%</b>	<b>2,151,655,591.44</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>16,357,079.00</b>	<b>16,357,079.00</b>	<b>4,134,546.00</b>	<b>11,616,912.20</b>	<b>71.0%</b>	<b>4,740,166.80</b>
70311	POLICE SERVICES	16,357,079.00	16,357,079.00	4,134,546.00	11,616,912.20	71.0%	4,740,166.80
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>99,566,851.00</b>	<b>99,566,851.00</b>	<b>14,489,903.80</b>	<b>35,287,111.80</b>	<b>35.4%</b>	<b>64,279,739.20</b>
70321	FIRE PROTECTION SERVICES	99,566,851.00	99,566,851.00	14,489,903.80	35,287,111.80	35.4%	64,279,739.20
<b>7033</b>	<b>LAW COURTS</b>	<b>4,917,592,914.08</b>	<b>4,847,592,914.08</b>	<b>1,214,691,186.24</b>	<b>2,764,957,228.64</b>	<b>57.0%</b>	<b>2,082,635,685.44</b>
70331	LAW COURTS	4,917,592,914.08	4,847,592,914.08	1,214,691,186.24	2,764,957,228.64	57.0%	2,082,635,685.44
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>3,477,611,479.89</b>	<b>3,627,298,153.89</b>	<b>712,556,835.96</b>	<b>1,771,666,570.83</b>	<b>48.8%</b>	<b>1,855,631,583.06</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>718,608,428.84</b>	<b>698,608,428.84</b>	<b>130,986,733.90</b>	<b>325,237,272.18</b>	<b>46.6%</b>	<b>373,371,156.66</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	718,608,428.84	698,608,428.84	130,986,733.90	325,237,272.18	46.6%	373,371,156.66
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,280,512,325.40</b>	<b>1,280,512,325.40</b>	<b>291,960,906.28</b>	<b>750,753,240.00</b>	<b>58.6%</b>	<b>529,759,085.40</b>
70421	AGRICULTURE	1,280,512,325.40	1,280,512,325.40	291,960,906.28	750,753,240.00	58.6%	529,759,085.40
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>105,504,442.00</b>	<b>256,704,442.00</b>	<b>53,947,385.81</b>	<b>125,907,222.72</b>	<b>49.0%</b>	<b>130,797,219.28</b>
70435	ELECTRICITY	105,504,442.00	256,704,442.00	53,947,385.81	125,907,222.72	49.0%	130,797,219.28
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>387,970,568.25</b>	<b>387,970,568.25</b>	<b>91,593,342.48</b>	<b>215,917,275.28</b>	<b>55.7%</b>	<b>172,053,292.97</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	126,072,273.20	126,072,273.20	31,459,176.16	72,681,284.76	57.7%	53,390,988.44
70443	CONSTRUCTION	261,898,295.05	261,898,295.05	60,134,166.32	143,235,990.52	54.7%	118,662,304.53
<b>7045</b>	<b>TRANSPORT</b>	<b>719,495,866.40</b>	<b>737,982,540.40</b>	<b>116,106,464.76</b>	<b>276,690,356.21</b>	<b>37.5%</b>	<b>461,292,184.19</b>
70451	ROAD TRANSPORT	719,495,866.40	737,982,540.40	116,106,464.76	276,690,356.21	37.5%	461,292,184.19
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>265,519,849.00</b>	<b>265,519,849.00</b>	<b>27,962,002.73</b>	<b>77,161,204.44</b>	<b>29.1%</b>	<b>188,358,644.56</b>
70473	TOURISM	115,074,292.00	115,074,292.00	2,739,437.00	7,498,151.00	6.5%	107,576,141.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	150,445,557.00	150,445,557.00	25,222,565.73	69,663,053.44	46.3%	80,782,503.56
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>498,274,771.00</b>	<b>498,274,771.00</b>	<b>146,291,113.78</b>	<b>400,585,604.54</b>	<b>80.4%</b>	<b>97,689,166.46</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>218,555,144.00</b>	<b>218,555,144.00</b>	<b>39,009,573.55</b>	<b>173,943,344.97</b>	<b>79.6%</b>	<b>44,611,799.03</b>
70511	WASTE MANAGEMENT	218,555,144.00	218,555,144.00	39,009,573.55	173,943,344.97	79.6%	44,611,799.03
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>25,296,809.00</b>	<b>25,296,809.00</b>	<b>4,754,646.00</b>	<b>10,874,031.00</b>	<b>43.0%</b>	<b>14,422,778.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	25,296,809.00	25,296,809.00	4,754,646.00	10,874,031.00	43.0%	14,422,778.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>254,422,818.00</b>	<b>254,422,818.00</b>	<b>102,526,894.23</b>	<b>215,768,228.57</b>	<b>84.8%</b>	<b>38,654,589.43</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	254,422,818.00	254,422,818.00	102,526,894.23	215,768,228.57	84.8%	38,654,589.43
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,634,664,482.82</b>	<b>1,634,664,482.82</b>	<b>233,320,913.95</b>	<b>701,001,782.30</b>	<b>42.9%</b>	<b>933,662,700.52</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>752,142,747.22</b>	<b>752,142,747.22</b>	<b>118,712,709.37</b>	<b>346,103,784.23</b>	<b>46.0%</b>	<b>406,038,962.99</b>
70611	HOUSING DEVELOPMENT	752,142,747.22	752,142,747.22	118,712,709.37	346,103,784.23	46.0%	406,038,962.99
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>723,060,210.00</b>	<b>723,060,210.00</b>	<b>77,288,088.32</b>	<b>269,910,176.82</b>	<b>37.3%</b>	<b>453,150,033.18</b>
70621	COMMUNITY DEVELOPMENT	723,060,210.00	723,060,210.00	77,288,088.32	269,910,176.82	37.3%	453,150,033.18
<b>7063</b>	<b>WATER SUPPLY</b>	<b>159,461,525.60</b>	<b>159,461,525.60</b>	<b>37,320,116.26</b>	<b>84,987,821.25</b>	<b>53.3%</b>	<b>74,473,704.35</b>
70631	WATER SUPPLY	159,461,525.60	159,461,525.60	37,320,116.26	84,987,821.25	53.3%	74,473,704.35
<b>707</b>	<b>HEALTH</b>	<b>5,344,161,883.63</b>	<b>5,369,161,883.63</b>	<b>876,439,761.79</b>	<b>2,606,679,283.35</b>	<b>48.5%</b>	<b>2,762,482,600.28</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>1,944,412,998.00</b>	<b>1,944,412,998.00</b>	<b>313,386,502.42</b>	<b>752,177,857.93</b>	<b>38.7%</b>	<b>1,192,235,140.07</b>
70731	GENERAL HOSPITAL SERVICES	1,752,977,298.00	1,752,977,298.00	270,005,374.04	640,991,625.84	36.6%	1,111,985,672.16
70732	SPECIALIZED HOSPITAL SERVICES	191,435,700.00	191,435,700.00	43,381,128.38	111,186,232.09	58.1%	80,249,467.91
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>6,672,278.63</b>	<b>31,672,278.63</b>	<b>1,817,907.00</b>	<b>4,553,721.00</b>	<b>14.4%</b>	<b>27,118,557.63</b>
70741	PUBLIC HEALTH SERVICES	6,672,278.63	31,672,278.63	1,817,907.00	4,553,721.00	14.4%	27,118,557.63

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>3,393,076,607.00</b>	<b>3,393,076,607.00</b>	<b>561,235,352.37</b>	<b>1,849,947,704.42</b>	<b>54.5%</b>	<b>1,543,128,902.58</b>
70761	HEALTH N.E.C.	3,393,076,607.00	3,393,076,607.00	561,235,352.37	1,849,947,704.42	54.5%	1,543,128,902.58
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2,613,025,695.30</b>	<b>2,791,577,439.30</b>	<b>709,386,712.25</b>	<b>1,804,399,070.68</b>	<b>64.6%</b>	<b>987,178,368.62</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,704,834,413.00</b>	<b>1,883,386,157.00</b>	<b>427,879,419.17</b>	<b>1,146,429,479.10</b>	<b>60.9%</b>	<b>736,956,677.90</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,704,834,413.00	1,883,386,157.00	427,879,419.17	1,146,429,479.10	60.9%	736,956,677.90
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>908,191,282.30</b>	<b>908,191,282.30</b>	<b>281,507,293.08</b>	<b>657,969,591.58</b>	<b>72.4%</b>	<b>250,221,690.72</b>
70831	BROADCASTING AND PUBLISHING SERVICES	908,191,282.30	908,191,282.30	281,507,293.08	657,969,591.58	72.4%	250,221,690.72
<b>709</b>	<b>EDUCATION</b>	<b>13,115,186,743.60</b>	<b>12,659,934,832.60</b>	<b>2,692,022,764.91</b>	<b>4,897,347,694.05</b>	<b>38.7%</b>	<b>7,762,587,138.55</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>455,251,911.00</b>	-	-	-	-	-
70912	PRIMARY EDUCATION	455,251,911.00	-	-	-	-	-
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>2,768,401,792.00</b>	<b>2,768,401,792.00</b>	<b>699,378,256.51</b>	<b>1,521,273,607.45</b>	<b>55.0%</b>	<b>1,247,128,184.55</b>
70922	UPPER-SECONDARY EDUCATION	2,768,401,792.00	2,768,401,792.00	699,378,256.51	1,521,273,607.45	55.0%	1,247,128,184.55
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>8,734,709,283.00</b>	<b>8,734,709,283.00</b>	<b>1,797,396,460.75</b>	<b>2,380,330,251.03</b>	<b>27.3%</b>	<b>6,354,379,031.97</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	4,327,417,840.00	4,327,417,840.00	943,453,109.37	1,526,386,899.65	35.3%	2,801,030,940.35
70942	SECOND STAGE OF TERTIARY EDUCATION	4,407,291,443.00	4,407,291,443.00	853,943,351.38	853,943,351.38	19.4%	3,553,348,091.62
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>2,191,395.00</b>	<b>2,191,395.00</b>	-	-	<b>0.0%</b>	<b>2,191,395.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,191,395.00	2,191,395.00	-	-	0.0%	2,191,395.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>131,472,855.20</b>	<b>131,472,855.20</b>	<b>21,995,858.00</b>	<b>61,031,444.00</b>	<b>46.4%</b>	<b>70,441,411.20</b>
70971	R & D EDUCATION	131,472,855.20	131,472,855.20	21,995,858.00	61,031,444.00	46.4%	70,441,411.20
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>1,023,159,507.40</b>	<b>1,023,159,507.40</b>	<b>173,252,189.65</b>	<b>934,712,391.57</b>	<b>91.4%</b>	<b>88,447,115.83</b>
70981	EDUCATION N.E.C.	1,023,159,507.40	1,023,159,507.40	173,252,189.65	934,712,391.57	91.4%	88,447,115.83
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>9,814,990,526.52</b>	<b>14,555,570,825.52</b>	<b>2,057,516,301.97</b>	<b>8,115,068,001.18</b>	<b>55.8%</b>	<b>6,440,502,824.34</b>
<b>7102</b>	<b>OLD AGE</b>	<b>9,144,443,021.52</b>	<b>13,905,023,320.52</b>	<b>2,007,832,024.93</b>	<b>7,960,659,992.51</b>	<b>57.3%</b>	<b>5,944,363,328.01</b>
71021	OLD AGE	9,144,443,021.52	13,905,023,320.52	2,007,832,024.93	7,960,659,992.51	57.3%	5,944,363,328.01
<b>7103</b>	<b>SURVIVORS</b>	<b>90,700,600.00</b>	<b>90,700,600.00</b>	-	-	<b>0.0%</b>	<b>90,700,600.00</b>
71031	SURVIVORS	90,700,600.00	90,700,600.00	-	-	0.0%	90,700,600.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>548,848,186.00</b>	<b>528,848,186.00</b>	<b>49,684,277.04</b>	<b>154,408,008.67</b>	<b>29.2%</b>	<b>374,440,177.33</b>
71041	FAMILY AND CHILDREN	548,848,186.00	528,848,186.00	49,684,277.04	154,408,008.67	29.2%	374,440,177.33
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>30,998,719.00</b>	<b>30,998,719.00</b>	-	-	<b>0.0%</b>	<b>30,998,719.00</b>
71051	UNEMPLOYMENT	30,998,719.00	30,998,719.00	-	-	0.0%	30,998,719.00



**Table 12: Overhead Expenditure by Function**

Abia State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>23,662,220,334.54</b>	<b>21,300,153,528.54</b>	<b>1,549,746,461.81</b>	<b>6,695,664,761.95</b>	<b>31.4%</b>	<b>14,604,488,766.59</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>16,718,250,405.00</b>	<b>13,641,468,699.00</b>	<b>688,268,344.81</b>	<b>4,243,944,373.65</b>	<b>31.1%</b>	<b>9,397,524,325.35</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>15,719,325,612.00</b>	<b>12,310,825,012.00</b>	<b>593,139,272.81</b>	<b>3,972,618,407.65</b>	<b>32.3%</b>	<b>8,338,206,604.35</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,243,173,140.00	11,113,173,140.00	502,429,156.14	3,735,785,386.46	33.6%	7,377,387,753.54
70112	FINANCIAL AND FISCAL AFFAIRS	1,476,152,472.00	1,197,651,872.00	90,710,116.67	236,833,021.19	19.8%	960,818,850.81
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>998,924,793.00</b>	<b>1,330,643,687.00</b>	<b>95,129,072.00</b>	<b>271,325,966.00</b>	<b>20.4%</b>	<b>1,059,317,721.00</b>
70131	GENERAL PERSONNEL SERVICES	193,482,845.00	289,032,845.00	15,448,200.00	69,221,359.50	23.9%	219,811,485.50
70132	OVERALL PLANNING AND STATISTICAL SERVICES	115,626,118.00	130,626,118.00	13,751,040.00	31,083,620.00	23.8%	99,542,498.00
70133	OTHER GENERAL SERVICES	689,815,830.00	910,984,724.00	65,929,832.00	171,020,986.50	18.8%	739,963,737.50
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,653,490,396.00</b>	<b>1,775,090,396.00</b>	<b>267,722,147.00</b>	<b>738,663,128.00</b>	<b>41.6%</b>	<b>1,036,427,268.00</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>510,000,000.00</b>	<b>510,000,000.00</b>	<b>63,817,790.00</b>	<b>321,330,790.00</b>	<b>63.0%</b>	<b>188,669,210.00</b>
70311	POLICE SERVICES	510,000,000.00	510,000,000.00	63,817,790.00	321,330,790.00	63.0%	188,669,210.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>29,030,000.00</b>	<b>29,030,000.00</b>	<b>3,116,220.00</b>	<b>13,817,975.00</b>	<b>47.6%</b>	<b>15,212,025.00</b>
70321	FIRE PROTECTION SERVICES	29,030,000.00	29,030,000.00	3,116,220.00	13,817,975.00	47.6%	15,212,025.00
<b>7033</b>	<b>LAW COURTS</b>	<b>1,114,460,396.00</b>	<b>1,236,060,396.00</b>	<b>200,788,137.00</b>	<b>403,514,363.00</b>	<b>32.6%</b>	<b>832,546,033.00</b>
70331	LAW COURTS	1,114,460,396.00	1,236,060,396.00	200,788,137.00	403,514,363.00	32.6%	832,546,033.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>429,309,454.20</b>	<b>651,809,254.20</b>	<b>42,794,725.00</b>	<b>118,943,651.66</b>	<b>18.2%</b>	<b>532,865,602.54</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>114,105,500.00</b>	<b>150,157,600.00</b>	<b>9,296,200.00</b>	<b>18,510,024.41</b>	<b>12.3%</b>	<b>131,647,575.59</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	114,105,500.00	150,157,600.00	9,296,200.00	18,510,024.41	12.3%	131,647,575.59
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>31,053,740.00</b>	<b>46,053,740.00</b>	<b>-</b>	<b>2,786,872.00</b>	<b>6.1%</b>	<b>43,266,868.00</b>
70421	AGRICULTURE	31,053,740.00	46,053,740.00	-	2,786,872.00	6.1%	43,266,868.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>82,550,000.00</b>	<b>97,550,000.00</b>	<b>5,700,000.00</b>	<b>23,107,170.00</b>	<b>23.7%</b>	<b>74,442,830.00</b>
70435	ELECTRICITY	82,550,000.00	97,550,000.00	5,700,000.00	23,107,170.00	23.7%	74,442,830.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>71,252,758.20</b>	<b>160,252,758.20</b>	<b>17,800,625.00</b>	<b>43,208,265.00</b>	<b>27.0%</b>	<b>117,044,493.20</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	17,878,471.00	47,878,471.00	7,500,925.00	15,388,625.00	32.1%	32,489,846.00
70443	CONSTRUCTION	53,374,287.20	112,374,287.20	10,299,700.00	27,819,640.00	24.8%	84,554,647.20
<b>7045</b>	<b>TRANSPORT</b>	<b>119,295,956.00</b>	<b>181,743,656.00</b>	<b>8,000,000.00</b>	<b>24,090,790.25</b>	<b>13.3%</b>	<b>157,652,865.75</b>
70451	ROAD TRANSPORT	119,295,956.00	181,743,656.00	8,000,000.00	24,090,790.25	13.3%	157,652,865.75
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>11,051,500.00</b>	<b>16,051,500.00</b>	<b>1,997,900.00</b>	<b>7,240,530.00</b>	<b>45.1%</b>	<b>8,810,970.00</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	11,051,500.00	16,051,500.00	1,997,900.00	7,240,530.00	45.1%	8,810,970.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>84,720,882.00</b>	<b>118,820,882.00</b>	<b>13,519,900.00</b>	<b>54,621,640.00</b>	<b>46.0%</b>	<b>64,199,242.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>20,295,500.00</b>	<b>40,295,500.00</b>	<b>4,000,000.00</b>	<b>17,120,780.00</b>	<b>42.5%</b>	<b>23,174,720.00</b>
70511	WASTE MANAGEMENT	20,295,500.00	40,295,500.00	4,000,000.00	17,120,780.00	42.5%	23,174,720.00
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>10,800,000.00</b>	<b>10,800,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,800,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>53,625,382.00</b>	<b>67,725,382.00</b>	<b>9,519,900.00</b>	<b>37,500,860.00</b>	<b>55.4%</b>	<b>30,224,522.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	53,625,382.00	67,725,382.00	9,519,900.00	37,500,860.00	55.4%	30,224,522.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>738,350,675.34</b>	<b>777,350,675.34</b>	<b>219,480,704.00</b>	<b>356,473,341.01</b>	<b>45.9%</b>	<b>420,877,334.33</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>469,964,195.00</b>	<b>493,964,195.00</b>	<b>196,266,004.00</b>	<b>266,318,259.55</b>	<b>53.9%</b>	<b>227,645,935.45</b>
70611	HOUSING DEVELOPMENT	469,964,195.00	493,964,195.00	196,266,004.00	266,318,259.55	53.9%	227,645,935.45
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>205,782,080.34</b>	<b>220,782,080.34</b>	<b>18,950,000.00</b>	<b>81,749,181.46</b>	<b>37.0%</b>	<b>139,032,898.88</b>
70621	COMMUNITY DEVELOPMENT	205,782,080.34	220,782,080.34	18,950,000.00	81,749,181.46	37.0%	139,032,898.88
<b>7063</b>	<b>WATER SUPPLY</b>	<b>62,604,400.00</b>	<b>62,604,400.00</b>	<b>4,264,700.00</b>	<b>8,405,900.00</b>	<b>13.4%</b>	<b>54,198,500.00</b>
70631	WATER SUPPLY	62,604,400.00	62,604,400.00	4,264,700.00	8,405,900.00	13.4%	54,198,500.00
<b>707</b>	<b>HEALTH</b>	<b>179,354,598.00</b>	<b>277,549,698.00</b>	<b>24,958,500.00</b>	<b>71,145,446.56</b>	<b>25.6%</b>	<b>206,404,251.44</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>40,986,998.00</b>	<b>82,086,998.00</b>	<b>8,728,500.00</b>	<b>31,590,991.56</b>	<b>38.5%</b>	<b>50,496,006.44</b>
70722	SPECIALIZED MEDICAL SERVICES	40,986,998.00	82,086,998.00	8,728,500.00	31,590,991.56	38.5%	50,496,006.44
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>105,212,300.00</b>	<b>147,307,400.00</b>	<b>10,785,000.00</b>	<b>24,959,455.00</b>	<b>16.9%</b>	<b>122,347,945.00</b>
70741	PUBLIC HEALTH SERVICES	105,212,300.00	147,307,400.00	10,785,000.00	24,959,455.00	16.9%	122,347,945.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>33,155,300.00</b>	<b>48,155,300.00</b>	<b>5,445,000.00</b>	<b>14,595,000.00</b>	<b>30.3%</b>	<b>33,560,300.00</b>
70761	HEALTH N.E.C.	33,155,300.00	48,155,300.00	5,445,000.00	14,595,000.00	30.3%	33,560,300.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,422,937,326.00</b>	<b>1,502,957,326.00</b>	<b>56,270,255.00</b>	<b>471,802,673.68</b>	<b>31.4%</b>	<b>1,031,154,652.32</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>910,761,996.00</b>	<b>975,781,996.00</b>	<b>49,419,255.00</b>	<b>453,781,973.68</b>	<b>46.5%</b>	<b>522,000,022.32</b>
70811	RECREATIONAL AND SPORTING SERVICES	910,761,996.00	975,781,996.00	49,419,255.00	453,781,973.68	46.5%	522,000,022.32

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>8,026,432.00</b>	<b>8,026,432.00</b>	-	-	<b>0.0%</b>	<b>8,026,432.00</b>
70821	CULTURAL SERVICES	8,026,432.00	8,026,432.00	-	-	0.0%	8,026,432.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>316,688,898.00</b>	<b>331,688,898.00</b>	<b>6,451,000.00</b>	<b>17,620,700.00</b>	<b>5.3%</b>	<b>314,068,198.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	316,688,898.00	331,688,898.00	6,451,000.00	17,620,700.00	5.3%	314,068,198.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>177,000,000.00</b>	<b>177,000,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.2%</b>	<b>176,600,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	177,000,000.00	177,000,000.00	400,000.00	400,000.00	0.2%	176,600,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>10,460,000.00</b>	<b>10,460,000.00</b>	-	-	<b>0.0%</b>	<b>10,460,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	10,460,000.00	10,460,000.00	-	-	0.0%	10,460,000.00
<b>709</b>	<b>EDUCATION</b>	<b>2,222,784,198.00</b>	<b>2,292,084,198.00</b>	<b>217,233,886.00</b>	<b>579,233,507.39</b>	<b>25.3%</b>	<b>1,712,850,690.61</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>119,181,045.00</b>	<b>119,181,045.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>4.2%</b>	<b>114,181,045.00</b>
70912	PRIMARY EDUCATION	119,181,045.00	119,181,045.00	5,000,000.00	5,000,000.00	4.2%	114,181,045.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>1,914,623,617.00</b>	<b>1,968,923,617.00</b>	<b>197,033,886.00</b>	<b>537,180,685.54</b>	<b>27.3%</b>	<b>1,431,742,931.46</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	695,772,195.00	750,072,195.00	23,500,000.00	237,362,070.21	31.6%	512,710,124.79
70942	SECOND STAGE OF TERTIARY EDUCATION	1,218,851,422.00	1,218,851,422.00	173,533,886.00	299,818,615.33	24.6%	919,032,806.67
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>25,902,000.00</b>	<b>25,902,000.00</b>	-	<b>10,099,800.00</b>	<b>39.0%</b>	<b>15,802,200.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	25,902,000.00	25,902,000.00	-	10,099,800.00	39.0%	15,802,200.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>11,159,400.00</b>	<b>11,159,400.00</b>	<b>1,750,000.00</b>	<b>4,743,780.00</b>	<b>42.5%</b>	<b>6,415,620.00</b>
70971	R & D EDUCATION	11,159,400.00	11,159,400.00	1,750,000.00	4,743,780.00	42.5%	6,415,620.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>151,918,136.00</b>	<b>166,918,136.00</b>	<b>13,450,000.00</b>	<b>22,209,241.85</b>	<b>13.3%</b>	<b>144,708,894.15</b>
70981	EDUCATION N.E.C	151,918,136.00	166,918,136.00	13,450,000.00	22,209,241.85	13.3%	144,708,894.15
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>213,022,400.00</b>	<b>263,022,400.00</b>	<b>19,498,000.00</b>	<b>60,837,000.00</b>	<b>23.1%</b>	<b>202,185,400.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>3,809,200.00</b>	<b>3,809,200.00</b>	<b>500,000.00</b>	<b>1,000,000.00</b>	<b>26.3%</b>	<b>2,809,200.00</b>
71021	OLD AGE	3,809,200.00	3,809,200.00	500,000.00	1,000,000.00	26.3%	2,809,200.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>163,203,600.00</b>	<b>198,203,600.00</b>	<b>17,300,000.00</b>	<b>55,909,000.00</b>	<b>28.2%</b>	<b>142,294,600.00</b>
71041	FAMILY AND CHILDREN	163,203,600.00	198,203,600.00	17,300,000.00	55,909,000.00	28.2%	142,294,600.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>14,209,600.00</b>	<b>14,209,600.00</b>	<b>698,000.00</b>	<b>698,000.00</b>	<b>4.9%</b>	<b>13,511,600.00</b>
71051	UNEMPLOYMENT	14,209,600.00	14,209,600.00	698,000.00	698,000.00	4.9%	13,511,600.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>31,800,000.00</b>	<b>46,800,000.00</b>	<b>1,000,000.00</b>	<b>3,230,000.00</b>	<b>6.9%</b>	<b>43,570,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	31,800,000.00	46,800,000.00	1,000,000.00	3,230,000.00	6.9%	43,570,000.00

**Table 13: Capital Expenditure by Function**

Abia State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>475,741,548,393.00</b>	<b>475,571,548,393.00</b>	<b>45,798,252,111.70</b>	<b>128,147,349,067.31</b>	<b>26.9%</b>	<b>347,424,199,325.69</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>44,623,780,391.00</b>	<b>39,631,587,286.71</b>	<b>3,987,703,076.49</b>	<b>6,348,563,432.94</b>	<b>16.0%</b>	<b>33,283,023,853.37</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>18,973,020,600.00</b>	<b>13,688,293,947.00</b>	<b>2,160,353,106.19</b>	<b>4,022,489,445.89</b>	<b>29.4%</b>	<b>9,665,804,501.11</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,214,389,200.00	9,027,755,347.00	1,906,621,561.19	3,605,708,255.19	39.9%	5,422,047,091.81
70112	FINANCIAL AND FISCAL AFFAIRS	7,758,631,400.00	4,660,538,600.00	253,731,545.00	416,781,190.70	8.9%	4,243,757,409.30
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>25,650,759,791.00</b>	<b>25,943,293,339.71</b>	<b>1,827,349,970.30</b>	<b>2,326,073,987.05</b>	<b>9.0%</b>	<b>23,617,219,352.66</b>
70131	GENERAL PERSONNEL SERVICES	728,072,200.00	891,766,765.00	870,000.00	8,861,000.00	1.0%	882,905,765.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,108,987,257.00	19,888,160,400.71	1,720,936,970.30	1,840,180,022.05	9.3%	18,047,980,378.66
70133	OTHER GENERAL SERVICES	10,813,700,334.00	5,163,366,174.00	105,543,000.00	477,032,965.00	9.2%	4,686,333,209.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>9,720,092,399.00</b>	<b>7,457,029,789.00</b>	<b>24,136,000.00</b>	<b>2,055,707,360.00</b>	<b>27.6%</b>	<b>5,401,322,429.00</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>1,069,561,700.00</b>	<b>1,256,499,090.00</b>	-	-	<b>0.0%</b>	<b>1,256,499,090.00</b>
70311	POLICE SERVICES	1,069,561,700.00	1,256,499,090.00	-	-	0.0%	1,256,499,090.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>104,000,000.00</b>	<b>154,000,000.00</b>	-	<b>5,571,360.00</b>	<b>3.6%</b>	<b>148,428,640.00</b>
70321	FIRE PROTECTION SERVICES	104,000,000.00	154,000,000.00	-	5,571,360.00	3.6%	148,428,640.00
<b>7033</b>	<b>LAW COURTS</b>	<b>8,546,530,699.00</b>	<b>6,046,530,699.00</b>	<b>24,136,000.00</b>	<b>2,050,136,000.00</b>	<b>33.9%</b>	<b>3,996,394,699.00</b>
70331	LAW COURTS	8,546,530,699.00	6,046,530,699.00	24,136,000.00	2,050,136,000.00	33.9%	3,996,394,699.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>150,825,278,125.00</b>	<b>185,951,295,378.00</b>	<b>32,405,976,649.00</b>	<b>94,650,140,729.49</b>	<b>50.9%</b>	<b>91,301,154,648.51</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>4,788,422,300.00</b>	<b>3,859,313,900.00</b>	<b>3,000,000.00</b>	<b>22,139,700.00</b>	<b>0.6%</b>	<b>3,837,174,200.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	4,788,422,300.00	3,859,313,900.00	3,000,000.00	22,139,700.00	0.6%	3,837,174,200.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>27,602,340,000.00</b>	<b>7,602,340,000.00</b>	<b>44,990,811.81</b>	<b>273,173,479.12</b>	<b>3.6%</b>	<b>7,329,166,520.88</b>
70421	AGRICULTURE	27,602,340,000.00	7,602,340,000.00	44,990,811.81	273,173,479.12	3.6%	7,329,166,520.88
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>6,125,961,311.00</b>	<b>5,864,586,964.00</b>	<b>658,698,950.00</b>	<b>1,023,062,357.08</b>	<b>17.4%</b>	<b>4,841,524,606.92</b>
70435	ELECTRICITY	6,125,961,311.00	5,864,586,964.00	658,698,950.00	1,023,062,357.08	17.4%	4,841,524,606.92
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>100,096,452,714.00</b>	<b>161,096,452,714.00</b>	<b>31,689,286,887.19</b>	<b>88,736,473,021.08</b>	<b>55.1%</b>	<b>72,359,979,692.92</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	700,000,000.00	700,000,000.00	44,370,000.00	69,335,000.00	9.9%	630,665,000.00
70443	CONSTRUCTION	99,396,452,714.00	160,396,452,714.00	31,644,916,887.19	88,667,138,021.08	55.3%	71,729,314,692.92
<b>7045</b>	<b>TRANSPORT</b>	<b>11,305,600,000.00</b>	<b>6,593,100,000.00</b>	<b>10,000,000.00</b>	<b>4,589,584,672.21</b>	<b>69.6%</b>	<b>2,003,515,327.79</b>
70451	ROAD TRANSPORT	11,305,600,000.00	6,593,100,000.00	10,000,000.00	4,589,584,672.21	69.6%	2,003,515,327.79
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>906,501,800.00</b>	<b>935,501,800.00</b>	-	<b>5,707,500.00</b>	<b>0.6%</b>	<b>929,794,300.00</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	906,501,800.00	935,501,800.00	-	5,707,500.00	0.6%	929,794,300.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>3,688,925,000.00</b>	<b>5,847,195,873.30</b>	<b>822,167,228.00</b>	<b>1,394,171,097.40</b>	<b>23.8%</b>	<b>4,453,024,775.90</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>957,525,000.00</b>	<b>2,130,969,510.30</b>	<b>552,459,480.00</b>	<b>1,059,522,380.00</b>	<b>49.7%</b>	<b>1,071,447,130.30</b>
70511	WASTE MANAGEMENT	957,525,000.00	2,130,969,510.30	552,459,480.00	1,059,522,380.00	49.7%	1,071,447,130.30
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>127,400,000.00</b>	<b>127,400,000.00</b>	-	-	<b>0.0%</b>	<b>127,400,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	127,400,000.00	127,400,000.00	-	-	0.0%	127,400,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>2,604,000,000.00</b>	<b>3,588,826,363.00</b>	<b>269,707,748.00</b>	<b>334,648,717.40</b>	<b>9.3%</b>	<b>3,254,177,645.60</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,604,000,000.00	3,588,826,363.00	269,707,748.00	334,648,717.40	9.3%	3,254,177,645.60
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>55,452,529,709.00</b>	<b>52,962,332,065.29</b>	<b>6,743,313,261.04</b>	<b>9,971,478,286.20</b>	<b>18.8%</b>	<b>42,990,853,779.09</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>49,136,984,544.00</b>	<b>43,986,615,163.29</b>	<b>6,738,763,261.04</b>	<b>9,457,466,693.33</b>	<b>21.5%</b>	<b>34,529,148,469.96</b>
70611	HOUSING DEVELOPMENT	49,136,984,544.00	43,986,615,163.29	6,738,763,261.04	9,457,466,693.33	21.5%	34,529,148,469.96
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>4,930,770,171.00</b>	<b>7,780,941,908.00</b>	<b>4,550,000.00</b>	<b>514,011,592.87</b>	<b>6.6%</b>	<b>7,266,930,315.13</b>
70621	COMMUNITY DEVELOPMENT	4,930,770,171.00	7,780,941,908.00	4,550,000.00	514,011,592.87	6.6%	7,266,930,315.13
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,384,774,994.00</b>	<b>1,194,774,994.00</b>	-	-	<b>0.0%</b>	<b>1,194,774,994.00</b>
70631	WATER SUPPLY	1,384,774,994.00	1,194,774,994.00	-	-	0.0%	1,194,774,994.00
<b>707</b>	<b>HEALTH</b>	<b>75,778,887,540.00</b>	<b>65,957,737,923.00</b>	<b>739,331,180.98</b>	<b>2,265,768,719.48</b>	<b>3.4%</b>	<b>63,691,969,203.52</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>653,730,000.00</b>	<b>549,835,000.00</b>	-	<b>500,000.00</b>	<b>0.1%</b>	<b>549,335,000.00</b>
70721	GENERAL MEDICAL SERVICES	60,810,000.00	60,810,000.00	-	500,000.00	0.8%	60,310,000.00
70722	SPECIALIZED MEDICAL SERVICES	592,920,000.00	489,025,000.00	-	-	0.0%	489,025,000.00

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>322,080,000.00</b>	<b>322,080,000.00</b>	-	-	<b>0.0%</b>	<b>322,080,000.00</b>
70731	GENERAL HOSPITAL SERVICES	314,000,000.00	314,000,000.00	-	-	0.0%	314,000,000.00
70732	SPECIALIZED HOSPITAL SERVICES	8,080,000.00	8,080,000.00	-	-	0.0%	8,080,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>3,246,446,966.00</b>	<b>3,789,192,349.00</b>	<b>182,724,950.00</b>	<b>219,724,950.00</b>	<b>5.8%</b>	<b>3,569,467,399.00</b>
70741	PUBLIC HEALTH SERVICES	3,246,446,966.00	3,789,192,349.00	182,724,950.00	219,724,950.00	5.8%	3,569,467,399.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>71,556,630,574.00</b>	<b>61,296,630,574.00</b>	<b>556,606,230.98</b>	<b>2,045,543,769.48</b>	<b>3.3%</b>	<b>59,251,086,804.52</b>
70761	HEALTH N.E.C.	71,556,630,574.00	61,296,630,574.00	556,606,230.98	2,045,543,769.48	3.3%	59,251,086,804.52
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>26,929,245,240.00</b>	<b>8,174,161,382.00</b>	<b>191,516,458.94</b>	<b>535,775,408.94</b>	<b>6.6%</b>	<b>7,638,385,973.06</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>15,137,746,000.00</b>	<b>5,539,306,000.00</b>	<b>167,930,000.00</b>	<b>486,634,450.00</b>	<b>8.8%</b>	<b>5,052,671,550.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	15,137,746,000.00	5,539,306,000.00	167,930,000.00	486,634,450.00	8.8%	5,052,671,550.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>45,464,483.00</b>	<b>35,339,477.00</b>	-	-	<b>0.0%</b>	<b>35,339,477.00</b>
70821	CULTURAL SERVICES	45,464,483.00	35,339,477.00	-	-	0.0%	35,339,477.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>11,703,834,757.00</b>	<b>2,567,315,905.00</b>	<b>23,586,458.94</b>	<b>49,140,958.94</b>	<b>1.9%</b>	<b>2,518,174,946.06</b>
70831	BROADCASTING AND PUBLISHING SERVICES	11,703,834,757.00	2,567,315,905.00	23,586,458.94	49,140,958.94	1.9%	2,518,174,946.06
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>42,200,000.00</b>	<b>32,200,000.00</b>	-	-	<b>0.0%</b>	<b>32,200,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	42,200,000.00	32,200,000.00	-	-	0.0%	32,200,000.00
<b>709</b>	<b>EDUCATION</b>	<b>102,225,683,602.00</b>	<b>101,855,683,602.00</b>	<b>544,037,613.66</b>	<b>10,275,586,570.95</b>	<b>10.1%</b>	<b>91,580,097,031.05</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>8,820,965,500.00</b>	<b>8,820,965,500.00</b>	-	<b>3,355,389,006.48</b>	<b>38.0%</b>	<b>5,465,576,493.52</b>
70912	PRIMARY EDUCATION	8,820,965,500.00	8,820,965,500.00	-	3,355,389,006.48	38.0%	5,465,576,493.52
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>1,052,000,000.00</b>	<b>1,052,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,052,000,000.00</b>
70922	UPPER-SECONDARY EDUCATION	1,052,000,000.00	1,052,000,000.00	-	-	0.0%	1,052,000,000.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>4,440,545,327.00</b>	<b>4,070,545,327.00</b>	<b>15,161,664.00</b>	<b>170,065,984.40</b>	<b>4.2%</b>	<b>3,900,479,342.60</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,804,043,527.00	2,434,043,527.00	2,950,000.00	157,854,320.40	6.5%	2,276,189,206.60
70942	SECOND STAGE OF TERTIARY EDUCATION	1,636,501,800.00	1,636,501,800.00	12,211,664.00	12,211,664.00	0.7%	1,624,290,136.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>28,500,000.00</b>	<b>28,500,000.00</b>	-	-	<b>0.0%</b>	<b>28,500,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>59,000,000.00</b>	<b>59,000,000.00</b>	-	-	<b>0.0%</b>	<b>59,000,000.00</b>
70971	R & D EDUCATION	59,000,000.00	59,000,000.00	-	-	0.0%	59,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>87,824,672,775.00</b>	<b>87,824,672,775.00</b>	<b>528,875,949.66</b>	<b>6,750,131,580.07</b>	<b>7.7%</b>	<b>81,074,541,194.93</b>
70981	EDUCATION N.E.C	87,824,672,775.00	87,824,672,775.00	528,875,949.66	6,750,131,580.07	7.7%	81,074,541,194.93
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>6,497,126,387.00</b>	<b>7,734,525,093.70</b>	<b>340,070,643.59</b>	<b>650,157,461.91</b>	<b>8.4%</b>	<b>7,084,367,631.79</b>
<b>7102</b>	<b>OLD AGE</b>	<b>35,071,200.00</b>	<b>35,071,200.00</b>	-	<b>280,000.00</b>	<b>0.8%</b>	<b>34,791,200.00</b>
71021	OLD AGE	35,071,200.00	35,071,200.00	-	280,000.00	0.8%	34,791,200.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>5,330,500,000.00</b>	<b>6,434,500,000.00</b>	<b>340,070,643.59</b>	<b>635,877,461.91</b>	<b>9.9%</b>	<b>5,798,622,538.09</b>
71041	FAMILY AND CHILDREN	5,330,500,000.00	6,434,500,000.00	340,070,643.59	635,877,461.91	9.9%	5,798,622,538.09
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>205,000,000.00</b>	<b>232,401,489.70</b>	-	-	<b>0.0%</b>	<b>232,401,489.70</b>
71051	UNEMPLOYMENT	205,000,000.00	232,401,489.70	-	-	0.0%	232,401,489.70
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>926,555,187.00</b>	<b>1,032,552,404.00</b>	-	<b>14,000,000.00</b>	<b>1.4%</b>	<b>1,018,552,404.00</b>
71091	SOCIAL PROTECTION N.E.C.	926,555,187.00	1,032,552,404.00	-	14,000,000.00	1.4%	1,018,552,404.00

**Table 14: Other Expenditure by Function**

Abia State Government Budget Performance Report 2024 Q3 - Other Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>20,000,000,000.00</b>	<b>18,203,500,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>61.6%</b>	<b>6,984,465,993.71</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>20,000,000,000.00</b>	<b>18,203,500,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>61.6%</b>	<b>6,984,465,993.71</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	-	<b>203,500,000.00</b>	-	-	<b>0.0%</b>	<b>203,500,000.00</b>
70112	FINANCIAL AND FISCAL AFFAIRS	-	203,500,000.00	-	-	0.0%	203,500,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>20,000,000,000.00</b>	<b>18,000,000,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>62.3%</b>	<b>6,780,965,993.71</b>
70171	PUBLIC DEBT TRANSACTIONS	20,000,000,000.00	18,000,000,000.00	6,139,155,709.35	11,219,034,006.29	62.3%	6,780,965,993.71

## 2.G Expenditure by Programme

**Table 15: Total Expenditure by Programme**

Abia State Government Budget Performance Report 2024 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>567,240,095,972.00</b>	<b>567,240,095,972.00</b>	<b>63,037,755,619.53</b>	<b>171,815,050,728.19</b>	<b>30.3%</b>	<b>395,425,045,243.81</b>
<b>01</b>	<b>Agriculture</b>	<b>28,936,667,089.40</b>	<b>8,951,667,089.40</b>	<b>336,951,718.09</b>	<b>1,025,513,591.12</b>	<b>11.5%</b>	<b>7,926,153,498.28</b>
0101	Effective governance of the Agriculture Sector	1,345,612,389.40	1,360,612,389.40	291,960,906.28	752,340,112.00	55.3%	608,272,277.40
0102	Development of the livestock value chain	465,715,000.00	465,715,000.00	-	-	0.0%	465,715,000.00
0103	Enhancement of food production and productivity	26,633,739,100.00	6,633,739,100.00	44,990,811.81	270,173,479.12	4.1%	6,363,565,620.88
0104	Reduction of post-harvest losses	93,000,600.00	93,000,600.00	-	2,000,000.00	2.2%	91,000,600.00
0107	Promotion of enabling environment for increased agricultural development	390,100,000.00	390,100,000.00	-	1,000,000.00	0.3%	389,100,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>17,702,561,382.22</b>	<b>13,483,865,270.22</b>	<b>1,473,777,497.24</b>	<b>5,292,175,579.64</b>	<b>39.2%</b>	<b>8,191,689,690.58</b>
0210	Societal Re-orientation - General	17,702,561,382.22	13,483,865,270.22	1,473,777,497.24	5,292,175,579.64	39.2%	8,191,689,690.58
<b>03</b>	<b>Poverty Alleviation</b>	<b>1,278,917,239.00</b>	<b>666,917,239.00</b>	<b>18,289,784.67</b>	<b>104,546,467.44</b>	<b>15.7%</b>	<b>562,370,771.56</b>
0310	Poverty Alleviation - General	1,278,917,239.00	666,917,239.00	18,289,784.67	104,546,467.44	15.7%	562,370,771.56
<b>04</b>	<b>Health</b>	<b>84,648,543,209.63</b>	<b>74,608,543,209.63</b>	<b>2,021,976,788.29</b>	<b>5,873,841,826.16</b>	<b>7.9%</b>	<b>68,734,701,383.47</b>
0401	Effective governance of the health system	7,349,917,192.63	7,470,074,789.63	1,280,263,607.31	3,487,713,518.18	46.7%	3,982,361,271.45
0402	Community engagement and participation in health	517,681,861.00	17,124,878,107.00	6,132,000.00	276,036,938.50	1.6%	16,848,841,168.50
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	45,604,990,000.00	23,451,818,760.00	-	1,000,000,000.00	4.3%	22,451,818,760.00
0405	Provision of adequate and modern health infrastructure for health services delivery	27,835,136,580.00	22,228,941,083.00	540,607,880.98	866,068,869.48	3.9%	21,362,872,213.52
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	2,883,695,081.00	3,905,555,464.00	104,000,000.00	115,000,000.00	2.9%	3,790,555,464.00
0407	Evidence generation and utilisation	192,275,006.00	192,275,006.00	90,973,300.00	104,022,500.00	54.1%	88,252,506.00
0410	Health Sector Expenditures Not Elsewhere Classified	264,455,000.00	235,000,000.00	-	25,000,000.00	10.6%	210,000,000.00
<b>05</b>	<b>Education</b>	<b>115,549,349,683.60</b>	<b>115,386,997,772.60</b>	<b>3,115,613,384.78</b>	<b>14,944,788,329.01</b>	<b>13.0%</b>	<b>100,442,209,443.59</b>
0501	Effective governance of the education system	78,606,537,312.60	78,225,585,401.60	2,864,523,720.78	8,294,282,926.63	10.6%	69,931,302,474.97
0502	Increase in access, retention, and completion rate at all levels	125,425,306.00	140,425,306.00	-	-	0.0%	140,425,306.00
0504	Improved quality of teaching and learning outcomes	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
0505	Adequate infrastructure at all levels	32,973,179,576.00	33,607,305,229.00	238,878,000.00	6,610,230,431.00	19.7%	26,997,074,798.00
0506	Improved education information management system (EIMS)	1,851,343,786.00	1,269,443,786.00	-	4,457,000.00	0.4%	1,264,986,786.00
0510	Education Sector Expenditures Not Elsewhere Classified	1,922,863,703.00	2,074,238,050.00	12,211,664.00	35,817,971.38	1.7%	2,038,420,078.62
<b>06</b>	<b>Housing and Urban Development</b>	<b>52,209,599,257.22</b>	<b>50,043,956,830.51</b>	<b>7,054,611,674.41</b>	<b>10,055,116,857.11</b>	<b>20.1%</b>	<b>39,988,839,973.40</b>
0610	Housing and Urban Development - General	52,209,599,257.22	50,043,956,830.51	7,054,611,674.41	10,055,116,857.11	20.1%	39,988,839,973.40
<b>07</b>	<b>Gender</b>	<b>20,929,711,775.00</b>	<b>22,353,724,403.00</b>	<b>1,062,143,300.63</b>	<b>2,095,259,105.58</b>	<b>9.4%</b>	<b>20,258,465,297.42</b>
0710	Gender - General	20,929,711,775.00	22,353,724,403.00	1,062,143,300.63	2,095,259,105.58	9.4%	20,258,465,297.42
<b>08</b>	<b>Youth</b>	<b>12,641,369,008.00</b>	<b>6,409,940,752.00</b>	<b>526,198,674.17</b>	<b>1,871,656,452.78</b>	<b>29.2%</b>	<b>4,538,284,299.22</b>
0810	Youth - General	12,641,369,008.00	6,409,940,752.00	526,198,674.17	1,871,656,452.78	29.2%	4,538,284,299.22
<b>09</b>	<b>Environmental Improvement</b>	<b>4,117,150,344.00</b>	<b>6,036,922,707.00</b>	<b>624,519,115.78</b>	<b>1,044,346,128.68</b>	<b>17.3%</b>	<b>4,992,576,578.32</b>
0910	Environmental Improvement - General	4,117,150,344.00	6,036,922,707.00	624,519,115.78	1,044,346,128.68	17.3%	4,992,576,578.32
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>7,814,581,678.60</b>	<b>7,746,808,821.30</b>	<b>759,931,152.07</b>	<b>1,265,470,471.05</b>	<b>16.3%</b>	<b>6,481,338,350.25</b>
1010	Water Resources and Rural Deve - General	7,814,581,678.60	7,746,808,821.30	759,931,152.07	1,265,470,471.05	16.3%	6,481,338,350.25
<b>11</b>	<b>Information Communication and Technology</b>	<b>13,299,434,363.30</b>	<b>4,268,915,511.30</b>	<b>325,614,752.02</b>	<b>743,306,761.91</b>	<b>17.4%</b>	<b>3,525,608,749.39</b>
1110	Information Communication and Technology - General	13,299,434,363.30	4,268,915,511.30	325,614,752.02	743,306,761.91	17.4%	3,525,608,749.39
<b>12</b>	<b>Growing the Private Sector</b>	<b>3,665,086,347.84</b>	<b>1,737,947,247.84</b>	<b>121,793,149.23</b>	<b>311,198,329.15</b>	<b>17.9%</b>	<b>1,426,748,918.69</b>
1210	Growing the Private Sector - General	3,665,086,347.84	1,737,947,247.84	121,793,149.23	311,198,329.15	17.9%	1,426,748,918.69
<b>13</b>	<b>Reform of Government and Governance</b>	<b>107,909,672,573.34</b>	<b>101,187,130,150.35</b>	<b>14,200,976,388.72</b>	<b>38,385,552,316.89</b>	<b>37.9%</b>	<b>62,801,577,833.46</b>
1310	Reform of Government and Governance - General	107,909,672,573.34	101,187,130,150.35	14,200,976,388.72	38,385,552,316.89	37.9%	62,801,577,833.46
<b>14</b>	<b>Power</b>	<b>2,485,240,745.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1410	Power - General	2,485,240,745.00	-	-	-	-	-
<b>16</b>	<b>Water Ways</b>	<b>311,274,994.00</b>	<b>121,274,994.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>121,274,994.00</b>
1610	Water Ways - General	311,274,994.00	121,274,994.00	-	-	0.0%	121,274,994.00
<b>17</b>	<b>Road</b>	<b>89,493,801,455.65</b>	<b>150,297,735,829.65</b>	<b>31,346,398,138.27</b>	<b>88,172,055,273.06</b>	<b>58.7%</b>	<b>62,125,680,556.59</b>
1710	Road - General	89,493,801,455.65	150,297,735,829.65	31,346,398,138.27	88,172,055,273.06	58.7%	62,125,680,556.59
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>4,247,527,315.20</b>	<b>3,937,748,144.20</b>	<b>48,960,101.16</b>	<b>630,223,238.61</b>	<b>16.0%</b>	<b>3,307,524,905.59</b>
2110	Oil and Gas Infrastructure - General	4,247,527,315.20	3,937,748,144.20	48,960,101.16	630,223,238.61	16.0%	3,307,524,905.59

**Table 16: Personnel Expenditure by Programme**

Abia State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>47,836,327,244.46</b>	<b>52,164,894,050.46</b>	<b>9,550,601,336.67</b>	<b>25,753,002,892.64</b>	<b>49.4%</b>	<b>26,411,891,157.82</b>
<b>01</b>	<b>Agriculture</b>	<b>1,282,058,649.40</b>	<b>1,282,058,649.40</b>	<b>291,960,906.28</b>	<b>749,553,240.00</b>	<b>58.5%</b>	<b>532,505,409.40</b>
0101	Effective governance of the Agriculture Sector	1,282,058,649.40	1,282,058,649.40	291,960,906.28	749,553,240.00	58.5%	532,505,409.40
<b>02</b>	<b>Societal Re-orientation</b>	<b>5,061,077,831.88</b>	<b>4,991,077,831.88</b>	<b>1,223,514,360.24</b>	<b>2,782,019,116.64</b>	<b>55.7%</b>	<b>2,209,058,715.24</b>
0210	Societal Re-orientation - General	5,061,077,831.88	4,991,077,831.88	1,223,514,360.24	2,782,019,116.64	55.7%	2,209,058,715.24
<b>03</b>	<b>Poverty Alleviation</b>	<b>88,988,639.00</b>	<b>88,988,639.00</b>	<b>15,164,884.67</b>	<b>42,189,067.44</b>	<b>47.4%</b>	<b>46,799,571.56</b>
0310	Poverty Alleviation - General	88,988,639.00	88,988,639.00	15,164,884.67	42,189,067.44	47.4%	46,799,571.56
<b>04</b>	<b>Health</b>	<b>7,172,864,694.63</b>	<b>7,197,864,694.63</b>	<b>1,258,305,107.31</b>	<b>3,421,588,071.62</b>	<b>47.5%</b>	<b>3,776,276,623.01</b>
0401	Effective governance of the health system	7,172,864,694.63	7,197,864,694.63	1,258,305,107.31	3,421,588,071.62	47.5%	3,776,276,623.01
<b>05</b>	<b>Education</b>	<b>11,493,197,723.60</b>	<b>11,037,945,812.60</b>	<b>2,335,379,985.12</b>	<b>4,164,223,454.67</b>	<b>37.7%</b>	<b>6,873,722,357.93</b>
0501	Effective governance of the education system	11,493,197,723.60	11,037,945,812.60	2,335,379,985.12	4,164,223,454.67	37.7%	6,873,722,357.93
<b>06</b>	<b>Housing and Urban Development</b>	<b>895,145,131.22</b>	<b>895,145,131.22</b>	<b>118,712,709.37</b>	<b>350,193,784.23</b>	<b>39.1%</b>	<b>544,951,346.99</b>
0610	Housing and Urban Development - General	895,145,131.22	895,145,131.22	118,712,709.37	350,193,784.23	39.1%	544,951,346.99
<b>07</b>	<b>Gender</b>	<b>579,846,905.00</b>	<b>559,846,905.00</b>	<b>49,684,277.04</b>	<b>154,408,008.67</b>	<b>27.6%</b>	<b>405,438,896.33</b>
0710	Gender - General	579,846,905.00	559,846,905.00	49,684,277.04	154,408,008.67	27.6%	405,438,896.33
<b>08</b>	<b>Youth</b>	<b>1,704,834,413.00</b>	<b>1,883,386,157.00</b>	<b>427,879,419.17</b>	<b>1,146,429,479.10</b>	<b>60.9%</b>	<b>736,956,677.90</b>
0810	Youth - General	1,704,834,413.00	1,883,386,157.00	427,879,419.17	1,146,429,479.10	60.9%	736,956,677.90
<b>09</b>	<b>Environmental Improvement</b>	<b>488,404,462.00</b>	<b>488,404,462.00</b>	<b>144,561,467.78</b>	<b>396,632,871.28</b>	<b>81.2%</b>	<b>91,771,590.72</b>
0910	Environmental Improvement - General	488,404,462.00	488,404,462.00	144,561,467.78	396,632,871.28	81.2%	91,771,590.72
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>264,965,967.60</b>	<b>416,165,967.60</b>	<b>91,267,502.07</b>	<b>210,895,043.97</b>	<b>50.7%</b>	<b>205,270,923.63</b>
1010	Water Resources and Rural Deve - General	264,965,967.60	416,165,967.60	91,267,502.07	210,895,043.97	50.7%	205,270,923.63
<b>11</b>	<b>Information Communication and Technology</b>	<b>1,024,539,430.30</b>	<b>1,024,539,430.30</b>	<b>281,507,293.08</b>	<b>660,475,102.97</b>	<b>64.5%</b>	<b>364,064,327.33</b>
1110	Information Communication and Technology - General	1,024,539,430.30	1,024,539,430.30	281,507,293.08	660,475,102.97	64.5%	364,064,327.33
<b>12</b>	<b>Growing the Private Sector</b>	<b>602,089,447.84</b>	<b>602,089,447.84</b>	<b>115,821,849.23</b>	<b>283,048,204.74</b>	<b>47.0%</b>	<b>319,041,243.10</b>
1210	Growing the Private Sector - General	602,089,447.84	602,089,447.84	115,821,849.23	283,048,204.74	47.0%	319,041,243.10
<b>13</b>	<b>Reform of Government and Governance</b>	<b>15,689,184,762.34</b>	<b>20,189,765,061.34</b>	<b>2,989,141,768.07</b>	<b>10,745,505,692.08</b>	<b>53.2%</b>	<b>9,444,259,369.26</b>
1310	Reform of Government and Governance - General	15,689,184,762.34	20,189,765,061.34	2,989,141,768.07	10,745,505,692.08	53.2%	9,444,259,369.26
<b>17</b>	<b>Road</b>	<b>952,851,713.45</b>	<b>971,338,387.45</b>	<b>176,240,631.08</b>	<b>417,816,346.73</b>	<b>43.0%</b>	<b>553,522,040.72</b>
1710	Road - General	952,851,713.45	971,338,387.45	176,240,631.08	417,816,346.73	43.0%	553,522,040.72
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>536,277,473.20</b>	<b>536,277,473.20</b>	<b>31,459,176.16</b>	<b>228,025,408.50</b>	<b>42.5%</b>	<b>308,252,064.70</b>
2110	Oil and Gas Infrastructure - General	536,277,473.20	536,277,473.20	31,459,176.16	228,025,408.50	42.5%	308,252,064.70

**Table 17: Overhead Expenditure by Programme**

Abia State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>23,662,220,334.54</b>	<b>21,300,153,528.54</b>	<b>1,549,746,461.81</b>	<b>6,695,664,761.95</b>	<b>31.4%</b>	<b>14,604,488,766.59</b>
<b>01</b>	<b>Agriculture</b>	<b>31,053,740.00</b>	<b>46,053,740.00</b>	<b>-</b>	<b>2,786,872.00</b>	<b>6.1%</b>	<b>43,266,868.00</b>
0101	Effective governance of the Agriculture Sector	31,053,740.00	46,053,740.00	-	2,786,872.00	6.1%	43,266,868.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,395,014,967.34</b>	<b>1,563,783,861.34</b>	<b>215,627,137.00</b>	<b>441,320,463.00</b>	<b>28.2%</b>	<b>1,122,463,398.34</b>
0210	Societal Re-orientation - General	1,395,014,967.34	1,563,783,861.34	215,627,137.00	441,320,463.00	28.2%	1,122,463,398.34
<b>03</b>	<b>Poverty Alleviation</b>	<b>23,828,000.00</b>	<b>38,828,000.00</b>	<b>3,124,900.00</b>	<b>4,574,900.00</b>	<b>11.8%</b>	<b>34,253,100.00</b>
0310	Poverty Alleviation - General	23,828,000.00	38,828,000.00	3,124,900.00	4,574,900.00	11.8%	34,253,100.00
<b>04</b>	<b>Health</b>	<b>168,952,498.00</b>	<b>267,147,598.00</b>	<b>21,958,500.00</b>	<b>66,125,446.56</b>	<b>24.8%</b>	<b>201,022,151.44</b>
0401	Effective governance of the health system	168,952,498.00	267,147,598.00	21,958,500.00	66,125,446.56	24.8%	201,022,151.44
<b>05</b>	<b>Education</b>	<b>2,325,523,958.00</b>	<b>2,399,823,958.00</b>	<b>229,331,786.00</b>	<b>614,491,891.89</b>	<b>25.6%</b>	<b>1,785,332,066.11</b>
0501	Effective governance of the education system	2,325,523,958.00	2,399,823,958.00	229,331,786.00	614,491,891.89	25.6%	1,785,332,066.11
<b>06</b>	<b>Housing and Urban Development</b>	<b>524,949,995.00</b>	<b>587,949,995.00</b>	<b>209,630,704.00</b>	<b>306,801,179.55</b>	<b>52.2%</b>	<b>281,148,815.45</b>
0610	Housing and Urban Development - General	524,949,995.00	587,949,995.00	209,630,704.00	306,801,179.55	52.2%	281,148,815.45
<b>07</b>	<b>Gender</b>	<b>197,413,200.00</b>	<b>232,413,200.00</b>	<b>18,998,000.00</b>	<b>57,607,000.00</b>	<b>24.8%</b>	<b>174,806,200.00</b>
0710	Gender - General	197,413,200.00	232,413,200.00	18,998,000.00	57,607,000.00	24.8%	174,806,200.00
<b>08</b>	<b>Youth</b>	<b>910,761,996.00</b>	<b>975,781,996.00</b>	<b>49,419,255.00</b>	<b>453,781,973.68</b>	<b>46.5%</b>	<b>522,000,022.32</b>
0810	Youth - General	910,761,996.00	975,781,996.00	49,419,255.00	453,781,973.68	46.5%	522,000,022.32
<b>09</b>	<b>Environmental Improvement</b>	<b>85,720,882.00</b>	<b>134,820,882.00</b>	<b>13,519,900.00</b>	<b>56,851,640.00</b>	<b>42.2%</b>	<b>77,969,242.00</b>
0910	Environmental Improvement - General	85,720,882.00	134,820,882.00	13,519,900.00	56,851,640.00	42.2%	77,969,242.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>145,154,400.00</b>	<b>160,154,400.00</b>	<b>9,964,700.00</b>	<b>31,513,070.00</b>	<b>19.7%</b>	<b>128,641,330.00</b>
1010	Water Resources and Rural Deve - General	145,154,400.00	160,154,400.00	9,964,700.00	31,513,070.00	19.7%	128,641,330.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>316,688,898.00</b>	<b>331,688,898.00</b>	<b>6,451,000.00</b>	<b>17,620,700.00</b>	<b>5.3%</b>	<b>314,068,198.00</b>
1110	Information Communication and Technology - General	316,688,898.00	331,688,898.00	6,451,000.00	17,620,700.00	5.3%	314,068,198.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>29,574,200.00</b>	<b>62,626,300.00</b>	<b>5,971,300.00</b>	<b>12,835,124.41</b>	<b>20.5%</b>	<b>49,791,175.59</b>
1210	Growing the Private Sector - General	29,574,200.00	62,626,300.00	5,971,300.00	12,835,124.41	20.5%	49,791,175.59
<b>13</b>	<b>Reform of Government and Governance</b>	<b>17,337,084,886.00</b>	<b>14,221,134,286.00</b>	<b>750,248,354.81</b>	<b>4,577,755,145.61</b>	<b>32.2%</b>	<b>9,643,379,140.39</b>
1310	Reform of Government and Governance - General	17,337,084,886.00	14,221,134,286.00	750,248,354.81	4,577,755,145.61	32.2%	9,643,379,140.39
<b>17</b>	<b>Road</b>	<b>152,620,243.20</b>	<b>230,067,943.20</b>	<b>8,000,000.00</b>	<b>36,210,730.25</b>	<b>15.7%</b>	<b>193,857,212.95</b>
1710	Road - General	152,620,243.20	230,067,943.20	8,000,000.00	36,210,730.25	15.7%	193,857,212.95
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>17,878,471.00</b>	<b>47,878,471.00</b>	<b>7,500,925.00</b>	<b>15,388,625.00</b>	<b>32.1%</b>	<b>32,489,846.00</b>
2110	Oil and Gas Infrastructure - General	17,878,471.00	47,878,471.00	7,500,925.00	15,388,625.00	32.1%	32,489,846.00



**Table 18: Capital Expenditure by Programme**

Abia State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>475,741,548,393.00</b>	<b>475,571,548,393.00</b>	<b>45,798,252,111.70</b>	<b>128,147,349,067.31</b>	<b>26.9%</b>	<b>347,424,199,325.69</b>
<b>01</b>	<b>Agriculture</b>	<b>7,623,554,700.00</b>	<b>7,623,554,700.00</b>	<b>44,990,811.81</b>	<b>273,173,479.12</b>	<b>3.6%</b>	<b>7,350,381,220.88</b>
0101	Effective governance of the Agriculture Sector	32,500,000.00	32,500,000.00	-	-	0.0%	32,500,000.00
0102	Development of the livestock value chain	465,715,000.00	465,715,000.00	-	-	0.0%	465,715,000.00
0103	Enhancement of food production and productivity	26,633,739,100.00	6,633,739,100.00	44,990,811.81	270,173,479.12	4.1%	6,363,565,620.88
0104	Reduction of post-harvest losses	93,000,600.00	93,000,600.00	-	2,000,000.00	2.2%	91,000,600.00
0107	Promotion of enabling environment for increased agricultural development	390,100,000.00	390,100,000.00	-	1,000,000.00	0.3%	389,100,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>11,246,468,583.00</b>	<b>6,929,003,577.00</b>	<b>34,636,000.00</b>	<b>2,068,836,000.00</b>	<b>29.9%</b>	<b>4,860,167,577.00</b>
0210	Societal Re-orientation - General	11,246,468,583.00	6,929,003,577.00	34,636,000.00	2,068,836,000.00	29.9%	4,860,167,577.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>1,166,100,600.00</b>	<b>539,100,600.00</b>	<b>-</b>	<b>57,782,500.00</b>	<b>10.7%</b>	<b>481,318,100.00</b>
0310	Poverty Alleviation - General	1,166,100,600.00	539,100,600.00	-	57,782,500.00	10.7%	481,318,100.00
<b>04</b>	<b>Health</b>	<b>77,306,333,528.00</b>	<b>67,143,530,917.00</b>	<b>741,713,180.98</b>	<b>2,386,128,307.98</b>	<b>3.6%</b>	<b>64,757,402,609.02</b>
0401	Effective governance of the health system	8,100,000.00	5,062,497.00	-	-	0.0%	5,062,497.00
0402	Community engagement and participation in health	517,681,861.00	17,124,878,107.00	6,132,000.00	276,036,938.50	1.6%	16,848,841,168.50
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	45,604,990,000.00	23,451,818,760.00	-	1,000,000,000.00	4.3%	22,451,818,760.00
0405	Provision of adequate and modern health infrastructure for health services delivery	27,835,136,580.00	22,228,941,083.00	540,607,880.98	866,068,869.48	3.9%	21,362,872,213.52
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	2,883,695,081.00	3,905,555,464.00	104,000,000.00	115,000,000.00	2.9%	3,790,555,464.00
0407	Evidence generation and utilisation	192,275,006.00	192,275,006.00	90,973,300.00	104,022,500.00	54.1%	88,252,506.00
0410	Health Sector Expenditures Not Elsewhere Classified	264,455,000.00	235,000,000.00	-	25,000,000.00	10.6%	210,000,000.00
<b>05</b>	<b>Education</b>	<b>101,730,628,002.00</b>	<b>101,949,228,002.00</b>	<b>550,901,613.66</b>	<b>10,166,072,982.45</b>	<b>10.0%</b>	<b>91,783,155,019.55</b>
0501	Effective governance of the education system	64,787,815,631.00	64,787,815,631.00	299,811,949.66	3,515,567,580.07	5.4%	61,272,248,050.93
0502	Increase in access, retention, and completion rate at all levels	125,425,306.00	140,425,306.00	-	-	0.0%	140,425,306.00
0504	Improved quality of teaching and learning outcomes	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
0505	Adequate infrastructure at all levels	32,973,179,576.00	33,607,305,229.00	238,878,000.00	6,610,230,431.00	19.7%	26,997,074,798.00
0506	Improved education information management system (EIMS)	1,851,343,786.00	1,269,443,786.00	-	4,457,000.00	0.4%	1,264,986,786.00
0510	Education Sector Expenditures Not Elsewhere Classified	1,922,863,703.00	2,074,238,050.00	12,211,664.00	35,817,971.38	1.7%	2,038,420,078.62
<b>06</b>	<b>Housing and Urban Development</b>	<b>50,789,504,131.00</b>	<b>48,560,861,704.29</b>	<b>6,726,268,261.04</b>	<b>9,398,121,893.33</b>	<b>19.4%</b>	<b>39,162,739,810.96</b>
0610	Housing and Urban Development - General	50,789,504,131.00	48,560,861,704.29	6,726,268,261.04	9,398,121,893.33	19.4%	39,162,739,810.96
<b>07</b>	<b>Gender</b>	<b>20,152,451,670.00</b>	<b>21,561,464,298.00</b>	<b>993,461,023.59</b>	<b>1,883,244,096.91</b>	<b>8.7%</b>	<b>19,678,220,201.09</b>
0710	Gender - General	20,152,451,670.00	21,561,464,298.00	993,461,023.59	1,883,244,096.91	8.7%	19,678,220,201.09
<b>08</b>	<b>Youth</b>	<b>10,025,772,599.00</b>	<b>3,550,772,599.00</b>	<b>48,900,000.00</b>	<b>271,445,000.00</b>	<b>7.6%</b>	<b>3,279,327,599.00</b>
0810	Youth - General	10,025,772,599.00	3,550,772,599.00	48,900,000.00	271,445,000.00	7.6%	3,279,327,599.00
<b>09</b>	<b>Environmental Improvement</b>	<b>3,543,025,000.00</b>	<b>5,413,697,363.00</b>	<b>466,437,748.00</b>	<b>590,861,617.40</b>	<b>10.9%</b>	<b>4,822,835,745.60</b>
0910	Environmental Improvement - General	3,543,025,000.00	5,413,697,363.00	466,437,748.00	590,861,617.40	10.9%	4,822,835,745.60
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>7,404,461,311.00</b>	<b>7,170,488,453.70</b>	<b>658,698,950.00</b>	<b>1,023,062,357.08</b>	<b>14.3%</b>	<b>6,147,426,096.62</b>
1010	Water Resources and Rural Deve - General	7,404,461,311.00	7,170,488,453.70	658,698,950.00	1,023,062,357.08	14.3%	6,147,426,096.62
<b>11</b>	<b>Information Communication and Technology</b>	<b>11,958,206,035.00</b>	<b>2,912,687,183.00</b>	<b>37,656,458.94</b>	<b>65,210,958.94</b>	<b>2.2%</b>	<b>2,847,476,224.06</b>
1110	Information Communication and Technology - General	11,958,206,035.00	2,912,687,183.00	37,656,458.94	65,210,958.94	2.2%	2,847,476,224.06
<b>12</b>	<b>Growing the Private Sector</b>	<b>3,033,422,700.00</b>	<b>1,073,231,500.00</b>	<b>-</b>	<b>15,315,000.00</b>	<b>1.4%</b>	<b>1,057,916,500.00</b>
1210	Growing the Private Sector - General	3,033,422,700.00	1,073,231,500.00	-	15,315,000.00	1.4%	1,057,916,500.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>54,883,402,925.00</b>	<b>48,572,730,803.01</b>	<b>4,322,430,556.49</b>	<b>11,843,257,472.91</b>	<b>24.4%</b>	<b>36,729,473,330.10</b>
1310	Reform of Government and Governance - General	54,883,402,925.00	48,572,730,803.01	4,322,430,556.49	11,843,257,472.91	24.4%	36,729,473,330.10
<b>14</b>	<b>Power</b>	<b>2,485,240,745.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1410	Power - General	2,485,240,745.00	-	-	-	-	-
<b>16</b>	<b>Water Ways</b>	<b>311,274,994.00</b>	<b>121,274,994.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>121,274,994.00</b>
1610	Water Ways - General	311,274,994.00	121,274,994.00	-	-	0.0%	121,274,994.00
<b>17</b>	<b>Road</b>	<b>88,388,329,499.00</b>	<b>149,096,329,499.00</b>	<b>31,162,157,507.19</b>	<b>87,718,028,196.08</b>	<b>58.8%</b>	<b>61,378,301,302.92</b>
1710	Road - General	88,388,329,499.00	149,096,329,499.00	31,162,157,507.19	87,718,028,196.08	58.8%	61,378,301,302.92
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>3,693,371,371.00</b>	<b>3,353,592,200.00</b>	<b>10,000,000.00</b>	<b>386,809,205.11</b>	<b>11.5%</b>	<b>2,966,782,994.89</b>
2110	Oil and Gas Infrastructure - General	3,693,371,371.00	3,353,592,200.00	10,000,000.00	386,809,205.11	11.5%	2,966,782,994.89

**Table 19: Other Expenditure by Programme**

Abia State Government Budget Performance Report 2024 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>20,000,000,000.00</b>	<b>18,203,500,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>61.6%</b>	<b>6,984,465,993.71</b>
<b>13</b>	<b>Reform of Government and Governance</b>	<b>20,000,000,000.00</b>	<b>18,203,500,000.00</b>	<b>6,139,155,709.35</b>	<b>11,219,034,006.29</b>	<b>61.6%</b>	<b>6,984,465,993.71</b>
1310	Reform of Government and Governance - General	20,000,000,000.00	18,203,500,000.00	6,139,155,709.35	11,219,034,006.29	61.6%	6,984,465,993.71

## Appendix

### 1. Administrative Classification

Table 4, Total expenditure by administrative classification is a sum of the following Subheads of MDAs:

- A. Table 5 – Personnel Expenditure
- B. Table 6 – Overhead Expenditure
- C. Table 7 – Capital Expenditure
- D. Table 8 – Other Expenditure

### 2. Economic Classification

This section provides explanations to key expenditure items.

#### i. Consulting and Professional Services – General N44,038,428

This is the total payment in connection with the provision of various professional services to the State Government such as audit fees incurred and paid across various MDAs.

#### ii. Recess Allowance N49,000,000

The above cost line related to Abia State House of Assembly expenses

#### iii. Purchase of Motor Vehicles N1,845,912,500

This represents the total cost of official vehicles purchased for the members of Abia State Legislators and Abia State Task Force Operation.

#### iv. Purchase of Industrial Equipment N82,032,000

Cost of purchasing waste disposal assets for Abia State Environmental Protection Agency (ASEPA).

#### v. Provision of Electricity N500,308,650

This relates to various costs incurred on the ongoing power transformation in the state. For instance; stepping down of Power to 33.3KV in the State with the installation of 2x16 MVA.

#### vi. Provision of Infrastructure N127,830,000

Establishment of refuse dumpsite and landfill across Umuahia and Aba.

#### vii. Rehabilitation/Repairs – Public Schools N299,811,950

Ongoing rehabilitation of 51 public schools across the state. The project constitutes a rehabilitation of 3 public schools per Local Government.

#### viii. Research and Development N390,422,314

Development of master plan for Abia State including surveys, etc, oil and gas technical and operations data capture and management systems as well as revenue mobilization expenses.

**ix. Monitoring and Evaluation N99,136,664**

The above sum was spent as follows: Energy Audit of the State - **N50 million**, cost of logistics support and auxiliary expenses for the accreditation of Abia State University (ABSU) - **N12.2 million**, rapid response to environmental intervention and emergency - **N14million**.

**x. Value Orientation/Sensitisation N116,905,650**

N68 million was incurred on sensitization activities for basic health care provision fund, **N20 million** relates to multidisciplinary advocacies across all MDAs in the State, etc.

**xi. Social Responsibility and Welfare Activities N2,002,980,300**

This bucket covers for various social intervention projects/program of the State Government during the period. It also includes the provision for all the State's Performance for reward programs:

Abia State Economic Empowerment programme for the Vulnerable -Nigeria

CARES- N1,564,963,656.59

Nigeria For Women -Abia State Women Economic empowerment Project (NFW)-

N192,106,643.59

Special Project Activities for Indigent Women- N134,950,000.00

Purchase of Health Services for Vulnerable Population- N104,000,000.00

Poverty Alleviation (basic services and livelihood support) Project- N4,550,000.00

etc.

**3. Programme Segment Classification:**

i.**Societal Re-orientation:** Total sum of N1,473,777,497.24 includes the personnel cost for the following Ministries, Department and Agencies: Judiciary, Abia State Orientation Agency, Abia State law Review and Reform Commission and Abia State Tourism Board, including payment of arrears to the Judicial Staff.

ii.**Education:** N 2.86 Billion captured on the **Effective Governance of the Education System** includes N 2.33Billion personnel cost and N 229 Million Overhead. The balance is capital expense. The sum of N229,064,000 (Special intervention and capacity program) was incurred to provide tablets for special intervention and capacity building program for primary schools.

iii.N 624 Million captured under **Environmental Improvement – General** includes: N 144 million personnel cost, Capital of N 466 million and N13million overhead.

iv.N 14.29Billion Captured under **Reform of Governance** includes: N2.99bn is the combined personnel cost for the entire MDAs, N 838 million Overhead cost, N6.13bn for servicing of public debts and N 4.32bn capital expenses for all Ministries, Departments and Agencies in the State.

v. **Oil and Gas Infrastructure – General:** 48Million incurred under ASOPADEC captures cost incurred for the provision and maintenance of infrastructure in the oil producing community, (Personnel cost is N 31Million and Overhead cost is N7Million and N10 Million for Capital expenditure).